

Ninth Annual Asian Academic Accounting Association Conference Program

Saturday, November 29, 2008

9:00 AM – 10.30 AM

Opening Plenary Session

Welcome: Professor Rob Whelan
President, University of Wollongong in Dubai

Keynote: Professor Shahrokh M. Saudagaran
Dean, Milgard School of Business, University of Washington Tacoma
Secretary General, Asian Academic Accounting Association

10:30 AM – 11:00 AM

Refreshment Break

11:00 AM – 12:30 PM

Concurrent Sessions

1.1 Financial Reporting

Emerald Room

Moderator: Ainun Naim, Universitas Gadjah Mada, Indonesia

Accounting Conservatism and Controlling Shareholder Characteristics: Empirical Evidence from Thailand, K.K. Boonlert U-Thai, Chulalongkorn University, Thailand

Family Business and Firm Performance: Evidence from Malaysia, Noor Afza Amran, Universiti Utara Malaysia, Malaysia

Investigating Transparency and Disclosure Determinants at a Firm-Level in the MENA Emerging Markets, Hakim Ben Othman, IHEC Carthage School of Business, Tunisia

1.2 Management Accounting **Onyx Room**
Moderator: Noriyuki Konishi, Okayama University, Japan

Lean Six Sigma and Management Accounting, Abdollah Khani, University of Isfahan, Iran

Investigating the Impacts of Customer Satisfaction on Firm Performance, Lianny Leo, University of Indonesia, Indonesia

Performance Measurement and Accountability System for Local Authorities in Malaysia: Towards a Faster Service Delivery, Siti Nabiha Abdul Khalid, University Sains Malaysia, Malaysia

1.3 Auditing **Pearl Room**
Moderator: Indra Wijaya Kusuma, Universitas Gadjah Mada, Indonesia

Improving Auditors' Going Concern Judgment: A Study into the Practical Efficacy of Statistical Failure Models as an Analytical Procedure, Nirosh Kuruppu, United Arab Emirates University, UAE

The Role of Audit Evidence in a Strategic Audit, Yasuhiro Ohta, Keio University, Japan

Understanding Auditors Work paper Error Knowledge, Noel Harding, University of New South Wales, Australia

1.4 International Accounting **Sapphire Room**
Moderator: Mascia Ferrari, University of Modena and Reggio Emilia, Italy

The Impact of FRS 2 Share-Based Payments On Top 100 Companies In Malaysia, Ruhaya Atan C. A., Universiti Teknologi MARA, Malaysia

Combining the Two Developing Global Standards: BASEL II and IFRS for SMEs, Baki Riza Balci, Yasar University, Turkey

Decision Usefulness of Financial Reporting: Pre and Post International Financial Reporting Standards, Lau Chee Kwong, INTI International University, Malaysia

1.5 Ethics

Ruby Room

Moderator: Elvia Shauki, University of South Australia, Australia

Ethical, Economic and Efficient Sector: Is it a gamble? The case of New Zealand Health Sector, Soheila Mirshekary, Deakin University, Australia

Accounting Ethics - A Comparison of Perception of Earnings Management, Leonie Jooste, Nelson Mandela Metropolitan University, South Africa

A Cross National Comparison of Cultural Values, Academic Ethical Challenges and Business Ethical Challenges of Iran and Australia, Soheila Mirshekary, Deakin University, Australia

12:30 PM – 1:30 PM

Lunch Break

1:30 PM – 3:00 PM

Concurrent Sessions

2.1 Accounting Education

Emerald Room

Moderator: Soheila Mirshekary, Deakin University, Australia

Preliminary Data Examining the Academic Performance of Students in their First Two Accounting Subjects, Abdel Halabi, Monash University, Australia

Students' attitude towards Computer Simulation in Introductory Accounting Course, Badriyah Minai, Universiti Putra Malaysia, Malaysia

Students' Major Choice in Accounting and Its Effect on Their Self-Efficacy towards Generic Skills: An Australian Study, Satoshi Suguhara, Hiroshima Shudo University, Japan

2.2 Earnings Management

Onyx Room

Moderator: Leonie Jooste, Nelson Mandela Metropolitan University, South Africa

Earnings Management in Dynamic Settings, Atsushi Shiiba, Osaka University, Japan

Board of Director Characteristics and Earnings Management, Seyed Aziz Seyedy, University of Tehran, Iran

The relationship between R&D spending and the earnings management of Japanese electronics companies, Yoshihiro Takuga, Kyoto University, Japan

2.3 Business Strategy

Pearl Room

Moderator: Ayman Haddad, Hashemite University, Jordan

The Influence of Business Strategy on the Relationship between Executive Compensations and Performance, Johnny Jermias, Simon Fraser University, Canada

The Influences of Service Process Types, Strategies and Intensity of Competition on PMS in Service Organizations – Empirical Evidence From Malaysia, Amizawati Mohamad Amir, Universiti Kebangsaan, Malaysia

Factors Affecting ABM Adoption Stage of Thai Manufacturing Firms: A Behavioral Perspective, Issaraporn Pholnaruksa, Burapha University, Thailand

2.4 Corporate Governance Sapphire Room

Moderator: Hakim Ben Othman, IHEC Carthage School of Business, Tunisia

Governance Disclosure of German Family Firms, Andreas Dutzi, Goethe University Frankfurt, Germany

Influence of Ownership Concentration to Company Operational Performance through the Quality of Good Corporate Governance Implementation at Public Company in Indonesia, Wiwik Supratiwi, Airlangga University, Indonesia

Corporate Governance of Private Universities in India, Desti Kannaiah, Middlesex University Dubai, UAE

2.5 Selected Topics Ruby Room

Moderator: Noel Harding, University of New South Wales, Australia

The Personal Financial Attitudes of SMME Owners/Managers in South Africa, Miemie Struwig, South Africa

Council for Advancement and Oversight of the Audit – Control Mechanism for Auditors – The Case of Macedonia, Zorica Bozinovska Lazarevska, University Sts Cyril and Methodius, Macedonia

The Effect of Ethical Orientation on Accounting-based Decision Making, Alireza Daneshfar, University of New Haven, USA

3:00 PM – 3:30 PM

Refreshment Break

3:30 PM – 5:00 PM

Concurrent Sessions

3.1 International Accounting **Emerald Room**

Moderator: Ruhaya Atan C. A., Universiti Teknologi MARA, Malaysia

Segmental Reporting by Malaysian Companies: IAS 14 versus MASB 22, Hashanah Ismail, Universiti Putra Malaysia, Malaysia

The Value-Relevance of Pension Accounting Information in the UK: FRS 17 versus IAS 19, Nor Asma Lode, University of London, UK

The IAS/IFRS Application on the Intangible Assets: The Case of Italian Ceramic Tile Companies, Mascia Ferrari, University of Modena and Reggio Emilia, Italy

3.2 Financial Analysis **Onyx Room**

Moderator: Johnny Jermias, Nanyang Technological University, Singapore

Analysts' Recommendations, Signaling and Regulation Fair Disclosure, Yew Kee Ho, National University of Singapore, Singapore

Predictive Ability and Stock Price Informativeness of Segment Reporting Disclosures of Companies Listed in the Stock Exchange of Thailand, Narongrit Chansuwan, Chulalongkorn University, Thailand

The Optimal Goal of Financial Management - EVA Maximization? Yan Xu, North China University of Technology, China

3.3 Corporate Social Responsibility **Pearl Room**

Moderator: Andreas Dutzi, Goethe University Frankfurt, Germany

Corporate Social Reporting: Empirical Evidence from Indonesia Stock Exchange, Sylvia Veronica Siregar, University of Indonesia

The Practice of Corporate Environmental Management Accounting in South Africa, Cosmas Ambe, Tshwane University of Technology, South Africa

Corporate Social Responsibility and Poverty Alleviation: Social Performance Indicators in Indonesian Companies, Elvia Shauki, University of South Australia, Australia

3.4 Islamic Banking **Sapphire Room**

Moderator: Seyed Aziz Seyedy, University of Tehran, Iran

Islamic Banks in Jordan – Theory and Practice, Khaula Kassid Raffiq Abdo, Al-Balqa Applied University, Jordan

The Relative Efficiency of the Islamic Banks, Jamal Al-Khasawneh, The Hashemite University, Jordan

The Effect of Conversion from Traditional Banking to Islamic Banking: A Case Study, Lela Pumphrey, Zayed University, UAE

3.5 Auditing **Ruby Room**

Moderator: Abdel Halabi, Monash University, Australia

Developments in Turkish Auditing Sector after Sarbanes Oxley, Hasan Eken, Kadir Has University, Turkey

Factors Associated with the Lack of Use or Compliance with The IIA Standards: A Study of Anglo-culture CAEs, Mohammad J. Abdolmohammadi, Bentley University, USA

Audit Quality Differences among Big 4 Auditor: Case from Malaysia, Nur Hidayah Laili, Macquarie University, Australia

Sunday, November 30, 2008

9:00 AM – 10:30 AM

Concurrent Sessions

4.1 Topics in Finance

Emerald Room

Moderator: Yew Kee Ho, National University of Singapore, Singapore

Global Diversification and Cost of Equity, P. K. Sen, University of Cincinnati, USA

The Applicability of Full Fair Value Accounting: Accounting for Financial Instruments in Banks, Masaki Kusano, Osaka University of Economics, Japan

Risk management and reporting practices in the UAE: A comparative analysis, Mostafa Kamal Hassan, Sharjah University, UAE

4.2 Accounting Education

Onyx Room

Moderator: Mohammad J. Abdolmohammadi, Bentley University, USA

The Effect of Learners' Perceptions of Ethnicity Gender and Qualifications on Academic Performance Evaluation: Some Qualitative and Quantitative Evidence, Elvia Shauki, University of South Australia, Australia

A Logistics Cost Accounting E-Learning System with Automatically Generated and Marked Exercises, Markus Siepermann, Dortmund University of Technology, Germany

A Historical Description of Accounting Education Articles Published in the *Asian Review of Accounting* from 1992 to 2007, Jeffrey Faux, Victoria University, Australia

Developing Social and Environmental Accounting Education Framework in Malaysia, Norhayah Zulkifli, Malaysia

4.3 Corporate Governance

Pearl Room

Moderator: Danuja Kunpanitchakit, Chulalongkorn University, Thailand

Performance Implications of Environment-Strategy-Governance Misfit, Lindawati Gani, University of Indonesia

Does Corporate Governance Affect Firms' Auditing Engagement, Desmond Yuen, University of Macau, China

Corporate Governance and the Audit Process: Audit Partners' Perspective, Hashanah Ismail, Universiti Putra Malaysia

4.4 Financial Reporting

Sapphire Room

Moderator: Nur Hidayah Laili, Macquarie University, Australia

Analysis on the Convergence of Japanese Accounting Standard for Consolidated Financial Statements: Focus on Accounting Treatment for Minority Interest, Akihiro Noguchi, Nagoya University, Japan

Can Accounting Conservatism Reduce Bondholder-Shareholder Conflicts over Dividend Policy in Emerging Stock and Bond Markets? The Evidence of Thailand, Pimpana Peetathawatchai, Chulalongkorn University, Thailand

The Split Equity Reform and Corporate Financial Transparency in China: Preliminary Evidence, Wendy Green, University of New South Wales, Australia

4.5 Management Accounting

Ruby Room

Moderator: Ertambang Nahartyo, Universitas Gadjah Mada, Indonesia

Managerial Opportunism, Cost of Debt Financing and Regulation Changes: Evidence from the Sarbanes-Oxley Act Adoption, Hatem Ghouma, HEC Montreal, Canada

Allocation of Supply Chain Costs in a Shared Services Structure Using an ABC Model: A Case Study of a Gulf Petrochemical Company, Mirghani Ahmed, King Fahd University of Petroleum & Minerals, Saudi Arabia

Management Accounting: The Flip Side of Project Management in Project Based Organizations? Henrik Linderoth, Umea University, Sweden

10:30 AM – 11:00 AM

Refreshment Break

11:00 AM – 12:30 AM

Concurrent Sessions

5.1 Earnings Management Emerald Room

Moderator: P. K. Sen, University of Cincinnati, USA

Complementary Relation between Real and Accounting Based Earnings Management: Empirical Evidence from Japan, Souichi Matsuura, Kobe University, Japan

Earnings Management at Initial Public Offerings in Japan, Yukiko Kusu, Nagoya University of Commerce and Business, Japan

5.2 Financial Analysis Onyx Room

Moderator: Akihiro Noguchi, Nagoya University, Japan

Reported Earnings and Analyst Forecasts as Competing Sources of Information: A New Approach, Yew Kee Ho, National University of Singapore

Do Financial Analysts Unravel Earnings Management? Wen He, University of New South Wales, Australia

Corporate Accounting Illusion: Do Double-Entry Bookkeeping and Accrual Basis Solve Problems in Local Governments? Yasuhiro Yamada, Shiga University, Japan

Relationship between the Ownership Structure of the Jordanian Listed Companies and Voluntary Disclosure, Ayman Haddad, Hashemite University, Jordan

Risk Analysis on Book-to-Market Effect, Jerry Chen, University of New South Wales, Australia

12:30 PM – 1:30 PM

Lunch Break

1:30 PM – 3:00 PM

Concurrent Sessions

6.1 Corporate Governance

Emerald Room

Moderator: Jerry Chen, University of New South Wales, Australia

The Effectiveness of Anglo-American Concepts of Corporate Governance and Financial Reporting in China, Huiying Wu, Macquarie University, Australia

Board Structure, Institutional Pressures and Corporate Voluntary Disclosures, Roshayani Arshad, Universiti Teknologi MARA, Malaysia

Corporate Governance: Solutions through Indian Spiritual System, Dharminder Singh Ubha, Khalsa College, India

6.2 Selected Topics in Accounting

Onyx Room

Moderator: Vida Mojtahedzadeh, Al-Zahra University, Iran

Accounting Treatment for Corporate Zakat: A Critical Review, Muhammad Akhyar Adana, International Islamic University, Malaysia

Conformance Evaluation of Standards for the Professional Practice of Internal Auditing: An Assessment of Instrument's Validity and Reliability, Asmah Abdul Aziz

Using Financial Ratio Analysis to Compare Conventional Banks and Islamic Banks in the UAE, Lela Pumphrey, Zayed University, UAE

6.3 Capital Markets

Pearl Room

Moderator: Haslinda Yusoff, Universiti Teknologi MARA, Malaysia

On the Relationship between the Accruals Anomaly and the Default Risk: Evidence from the Tokyo Stock Exchange Firms, Hitoshi Takehara, Waseda University, Japan

The Behavior of Opening and Closing Prices: Noise and Overreaction, Sumiyana, Universitas Gadjah Mada, Indonesia

Market Reaction to Accounting Policy Choices of Merger and Acquisition in Japan, Tadanori Yosano, Kobe University, Japan

6.4 Selected Topics in Accounting

Sapphire Room

Moderator: Yasuhiro Yamada, Shiga University, Japan

Determinants of Indonesian Public Listed Companies' Compliance with Audit Committee Rules: The Role of Ownership Structure and Board Commissioner Characteristic, Ari Kuncara, University of Malaya, Malaysia

Jointly Use of Relative Valuation Variables to Determine Residual Income Trend, Reza Moosavi, Islamic Azad University, Iran

Accounting Outsourcing in Malaysia, Ruhanita Maelah, Universiti Kebangsaan Malaysia

3:00 PM – 3:30 PM

Refreshment Break

3:30 PM – 4:30 PM
Annual General Meeting

8:00 – 10:00 PM
Conference Dinner