



THE 10TH TJAR CONFERENCE

CONFERENCE PROGRAM
DECEMBER 22, 2019

12:10 p.m. -	Room 504 (Academia Hall, 5th Floor)	Registration
12:40 p.m. -	Room 504 (Academia Hall, 5th Floor)	Opening Ceremony
	<p>Laixun Zhao, <i>Kobe University, TJAR Managing Editor</i> Nobuaki Hamaguchi, <i>Director of Research Institute for Economics and Business Administration, Kobe University</i></p>	
12:50-2:05 p.m.	Room 504 (Academia Hall, 5th Floor)	<u>Keynote Speech</u>
	Moderator	Keishi Fujiyama, <i>Kobe University</i>
	Speaker	Jeong-Bon Kim, <i>City University of Hong Kong</i>
	Title	Accounting Research: Current State and Future Direction
2:05-2:15 p.m.	Photo Session (Group Photo)	
2:15-2:30 p.m.	Coffee Break	

*The last speaker will also act as the session moderator.

2:30 - 4:05 p.m.		Room 504 <u>Concurrent Session A</u>	Room 501 <u>Concurrent Session B</u>	Room 502 <u>Concurrent Session C</u>
	Moderator	Zilong Zhang	Wan Wongsunwai	Chia-Ling Chao
2:30 p.m. -	Speaker	Kai Cheung Chu, <i>Hong Kong Polytechnic University</i> (Co-author: Sophia Zhai)	Henock Louis, <i>The Pennsylvania State University</i> (Co-authors: Dahlia Robinson and Amy X. Sun)	Rui Ge, <i>Shenzhen University</i> (Co-authors: Yangyang Chen, Jeffrey Pittman, and Madhu Veeraraghavan)
	Title	Distress Risk Puzzle and Analyst Forecast Optimism	Perceived Audit Quality and Firm Value: Evidence from Investors' Reaction to the Revelation of Limiting Liability Agreements in Audit Engagement Letters	Obscured by Clouds: The Impact of Weather-induced Managerial Mood on Corporate Tax Avoidance
3:00 p.m. -	Speaker	Yuki Horie, <i>Hitotsubashi University</i>	Philip Keejae Hong, <i>Central Michigan University</i> (Co-authors: Sam Lee, Shailendra Pandit, and Chul W. Park)	Hong Xiao, <i>Xiamen University</i> (Co-author: Hang Wei Zhuo)
	Title	The Impact of Fair Disclosure Regulation on Analyst Forecasts: Evidence from Japan	Temporal Disaggregation and Post-Earnings Announcement Drift: Evidence from Monthly Comparable Store Sales Disclosures	The Effect of Network Public Opinion Attention on Bank's Risk Text Information Disclosure Strategy
3:30 p.m. -	Speaker	Zilong Zhang, <i>City University of Hong Kong</i> (Co-authors: Lei Gong and Weikai Li)	Wan Wongsunwai, <i>The Chinese University of Hong Kong</i> (Co-authors: Lianghui Wang and Nir Yehuda)	Chia-Ling Chao, <i>National Chung Cheng University</i> (Co-authors: Wuchun Chi and Shwu-Min Horng)
	Title	Learning through Difficult Times: Evidence from Financial Analysts	The Information Content of Cost Behavior Components	CEO Succession, Audit Pricing, and Firm Value: The Role of Supply Chain Knowledge

4:05-4:25 p.m.

Coffee Break

4:25 - 6:00 p.m.		Room 504 <u>Concurrent Session D</u>	Room 501 <u>Concurrent Session E</u>	Room 502 <u>Concurrent Session F</u>
	Moderator	Jeffrey Ng	Rajesh Vijayaraghavan	Chan Li
4:25 p.m. -	Speaker	Zili Zhuang, <i>The Chinese University of Hong Kong</i> (Co-authors: Ting-Kai Chou and Henock Louis)	Hao-Chang Sung, <i>Jinan University</i> (Co-author: Cheng-Few Lee)	Qingmei Xue, <i>Nanjing University</i> (Co-author: Huajuan Yuan)
	Title	Operating Leverage and Bond Yield Spreads: Differentiating Between Cash and Accrual Operating Leverage	Product Market Competition and Real Activities Manipulation: Theory and Implications	Industry Norms, Regulator Concerns and Audit Judgement
4:55 p.m. -	Speaker	Wentao Wu, <i>Clarkson University</i> (Co-author: Heng Wang)	Jerry Chen, <i>The University of Auckland</i> (Co-author: In-Mu Haw)	Muhammad Shahin Miah, <i>University of Dhaka</i> (Co-authors: Haiyan Jiang, Asheq Rahman, and Warwick Stent)
	Title	Short-selling Before Data Breach	Aggressive R&D Investments in Pre-IPO Years: the Signalling Explanation	Accounting Standard Complexity, Analyst Forecast Properties, and Auditor Industry Specialization
5:25 p.m. -	Speaker	Jeffrey Ng, <i>The Hong Kong Polytechnic University</i> (Co-authors: Yangyang Chen and Xin Yang)	Rajesh Vijayaraghavan, <i>UBC Sauder School of Business</i> (Co-authors: Sandra Chamberlain and Yuxiang Zheng)	Chan Li, <i>University of Kansas</i> (Co-authors: Josh Gunn, Lin Liao, Jinxuan Yang, and Shan Zhou)
	Title	Cross-market Information Transfer and Voluntary Corporate Disclosure: Evidence from Stock Options Trading	Natural Disasters, Loan Loss Accounting and Subsequent Lending	Audit Firms' Corporate Social Responsibility Activities and Auditor Reputation

6:30 - 7:30 p.m. Restaurant Sakura

After Session

The Conference Venue: Room 501, 502, 504 (Academia Hall, 5th Floor) in Rokkodai Campus, Kobe University