

●Keynote Speech

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Title: "Accounting Research: Current State and Future Direction"

Brief Summary of Keynote Speech:

As a starting point, I will briefly summarize the current state of accounting research, and then introduce key evaluation criteria that journal editors and/or referees typically use to evaluate research papers submitted to top-tier accounting journals in the U.S., with a particular emphasis on incremental contribution and identification strategy. I will give a brief introduction on how accounting is related to protection of economic agents from downside risk. Finally, as part of Future Direction of accounting research, I will explain (and propose) how accounting or accounting standards such as IFRS play a role in inducing corporate managers to reveal their private information, thereby contributing to establishment of level-playing field in the equity market. A new way to test the relation between accounting disclosure and private information revelation is introduced.