



THE 12TH TJAR CONFERENCE

CONFERENCE PROGRAM
NOVEMBER 6, 2021

9:00 a.m. –	Opening Ceremony (Zoom 1)	
	<p>Laixun Zhao, <i>Kobe University, TJAR Managing Editor</i> Tamotsu Nakamura, <i>Executive Vice President, Kobe University</i> Nobuyoshi Yamori, <i>Director of Research Institute for Economics and Business Administration, Kobe University</i></p>	
9:15 – 10:50a.m.	Zoom 1 <u>Session 1</u>	Zoom 2 <u>Session 2</u>
Moderator	Ryosuke Fujitani, <i>Tokyo Keizai University</i>	James Routledge, <i>Hitotsubashi University</i>
Speaker	Hrishikesh Desai, <i>Arkansas State University</i>	Jamie Tong, <i>The University of Queensland</i> (Co-authors: Ru Chen and Frank Zhang)
Title	Partner Selection as a Control Mechanism in Inter-organizational Relationships: A Review	Are Costs Stickier When the Future is Nearer?
Speaker	Zhilu Lin, <i>Clarkson University</i> (Co-authors: Sean Cao, Jack He, and Shaun Ren)	Kai Wu, <i>Central University of Finance and Economics</i> (Co-author: Ke Shi)
Title	Diffusers of Entrepreneurship	Relative Performance Evaluation and Corporate Tax Avoidance
Speaker		Jingjing Xia, <i>City University of Hong Kong</i>
Title		Reader Beware: Narrowly Beating Analyst Forecasts and Journalists' Co-coverage Choices in Earnings-Related News Articles
10:50 - 11:05 a.m.	Break	
11:05-12:40 p.m.	Zoom 1 <u>Session 3</u>	Zoom 2 <u>Session 4</u>
Moderator	Ryosuke Fujitani, <i>Tokyo Keizai University</i>	James Routledge, <i>Hitotsubashi University</i>
Speaker	Felix Zhiyu Feng, <i>University of Washington</i> (Co-authors: Wenyu Wang and Yufeng Wu)	Tracy H. Y. Yeung, <i>City University of Hong Kong</i> (Co-author: Raymond M.K. Wong)
Title	Looking the Other Way: The Screening Role of (Weak) Internal Monitoring	Relative Societal Trust and Multinational Group Audits
Speaker	Charles C.Y. Wang, <i>Harvard Business School</i> (Co-authors: Akash Chattopadhyay and Sa-Pyung Shin)	Hamed M. Mohammad, <i>Prince Sattam Bin Abdulaziz University</i>
Title	Simplifying Business Group Structures: Value and Governance Implications for Korean Chaebols	Internal Audit Activities Related to Risk Culture and Their Implications for Organisational Learning about Risks

	Zoom 1 <u>Session 3</u>	Zoom 2 <u>Session 4</u>
Speaker	Szu-fan Chen, <i>The Hong Kong University of Science and Technology</i> (Co-author: Chao Jin)	James Routledge, <i>Hitotsubashi University</i> (Co-author: Pamela Kent)
Title	The Unintended Effect of Shareholder Litigation on Executive Compensation	Partner Audit Style Self-Contagion: Australian Evidence

12:40 - 1:30 p.m.	Lunch Break
-------------------	-------------

	Zoom 1 <u>Session 5</u>	Zoom 2 <u>Session 6</u>
1:30 – 3:05p.m.		
Moderator	Koji Ota, <i>Kansai University</i>	Junjian Gu, <i>University of Tsukuba</i>
Speaker	Hitoshi Iwasaki, <i>National University of Singapore</i> (Co-authors: Ying Chen, Allen H. Huang, and Hui Wang)	Peter Truc Do, <i>The University of Queensland</i>
Title	Neural Network Translated into Bag-of-Words: Lexicon of Attentions	The Impact of Workforce Health on Earnings Quality
Speaker	Weihuan Zhai, <i>The Hong Kong Polytechnic University</i> (Co-authors: James Ohlson and Erik Johannesson)	Xiaoli Jia, <i>The Hong Kong Polytechnic University</i> (Co-authors: Aurelius Aaron and Jeffrey Ng)
Title	The Explanatory Power of Explanatory Variables	Investing Better by Learning from Peers' Investment Plans
Speaker	Hui Wang, <i>The Hong Kong University of Science and Technology</i> (Co-authors: Allen Huang and Yi Yang)	Junjian Gu, <i>University of Tsukuba</i>
Title	FinBERT- A Deep Learning Approach to Extracting Textual Information	Hypermetropic R&D Investment and Operational Performance

3:05 – 3:20 p.m.	Break
------------------	-------

	Zoom 1 <u>Session 7</u>	Zoom 2 <u>Session 8</u>
3:20 - 4:55 p.m.		
Moderator	Koji Ota, <i>Kansai University</i>	Junjian Gu, <i>University of Tsukuba</i>
Speaker	Zhichao Li, <i>Durham University</i> (Co-authors: Guanming He and Richard Slack)	Thoi Sinh Mai, <i>Hanken School of Economics</i> (Co-authors: Gonul Colak, Mansoor Afzali, and Pavel Savor)
Title	Does Real Earnings Management Adversely Affect Analyst Coverage and Forecasts?	Management Guidance and Monetary Policy Transmission in the Eurozone
Speaker	Junko Jinushi, <i>Hitotsubashi University</i>	Stefan Anchev, <i>BI Norwegian Business School</i> (Co-authors: Jörgen Hellström and Rickard Olsson)
Title	Post-Earnings Announcement Drift and Ownership Structure in the Japanese Stock Market of the 21st Century	Firm Disclosure and Individual and Institutional Investors
Speaker	Nikhil Vidhani, <i>Indian Institute of Management</i>	Guanming He, <i>Durham University</i> (Co-author: Helen Ren)
Title	Trading Volume and Dispersion of Signals	Derivative Disclosures and Managerial Opportunism