



The 14th TJAR Conference

Conference Program

December 23, 2023

PROGRAM (Japan Standard Time)

8:45 - 8:55	Opening Remarks (Zoom 1)
	Laixun Zhao, <i>Kobe University, TJAR Managing Editor</i> Shigeto Kitano, <i>Director of Research Institute for Economics and Business Administration, Kobe University</i>

Online Sessions

9:00 - 10:35	Zoom 1 <u>Session 1</u>	Zoom 2 <u>Session 2</u>
Moderator	Tao Zeng, <i>Wilfrid Laurier University</i>	Hrishikesh Desai, <i>Arkansas State University</i>
Speaker	Enshuai Yu, <i>Boston College</i> (Co-author: Ben Yost)	Ken Qiu, <i>Millsaps College</i> (Co-author: William R. McCumber)
Title	Corner-Cutters: Personally Tax Aggressive Executives and Corporate Regulatory Violations	CEO Network Connections and Real Earnings Management: International Evidence
Speaker	Md Ismail Haidar, <i>University of Texas Rio Grande Valley</i>	Hrishikesh Desai, <i>Arkansas State University</i>
Title	Environmental Regulatory Risk and Corporate Tax Avoidance: International Evidence	The Role of Non-GAAP Measures in Executive Compensation Contracting and Design
Speaker	Tao Zeng, <i>Wilfrid Laurier University</i>	
Title	Is Tax-related Information Value Relevant? Empirical Study in Canadian Setting	

10:35 - 10:45	Break
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10:45-11:45	Zoom 1 <u>Session 3</u>	Zoom 2 <u>Session 4</u>
Moderator	Hao-Chang Sung, <i>National Chung Cheng University</i>	Olga Kopyrina, <i>Central University of Finance and Economics</i>
Speaker	Jiangnan Yi, <i>University of Macau</i>	Olga Kopyrina, <i>Central University of Finance and Economics</i> (Co-authors: Kai Wu and Zhanyu Ying)
Title	Group Power Centralization and Management Earnings Forecast Accuracy	Building Sustainable Business through Protecting Minority Shareholders: An Insight from China
Speaker	Hao-Chang Sung, <i>National Chung Cheng University</i>	
Title	Multiperiod Managerial Contracts with Clawback Provisions	

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

In-Person Sessions

*The Registration for the In-Person Sessions will start at 11:30am.

12:00 - 13:30	Presentation Hall (Concurrent Session A)	Room 304 (Concurrent Session B)	Room 405 (Concurrent Session C)
Moderator	Lynn Linghuan Wang, <i>The University of Hong Kong</i>	Jeffrey Ng, <i>The University of Hong Kong</i>	Hsueh-Tien Lu, <i>National Taichung University of Science and Technology</i>
Speaker	Jia Guo, <i>The Hong Kong Polytechnic University</i> (Co-authors: Jian Cheng, Jeffrey Ng, and Tjomme Rusticus)	Kenneth Zheng, <i>University of Wyoming</i> (Co-authors: Joana Golden and Zabihollah Rezaee)	Huai Zhang, <i>Nanyang Technological University</i> (Co-authors: Fangbo Si and Xiaoxu Yu)
Title	The Effect of Mandatory Climate Risk Disclosure on Environmentally Responsible Investing: Evidence from the U.S. Insurance Industry	An Examination of Stock Repurchase Strategies in Response to the COVID-19 Pandemic	Talking Down the Competitors: How Do Investment Banking Relationships Influence Analysts' Forecasts?
Speaker	Guoman She, <i>The University of Hong Kong</i> (Co-authors: Xuanpu Lin, Aaron Yoon, and Haoran Zhu)	Ni-Yun Chen, <i>National Sun Yat-sen University</i>	Yong Zhang, <i>The Hong Kong Polytechnic University</i> (Co-authors: Ying Gan, Xiaoxu Ling, and Ivy Zhang)
Title	Shareholder Value Implications of Supply Chain ESG Performance: Evidence from Negative Incidents	The Effect of IFRS 16 on the Propensity to Announce Share Repurchases	Rounding of Internal Performance Targets: Determinants and Implications
Speaker	Lynn Linghuan Wang, <i>The University of Hong Kong</i> (Co-authors: Omri Even-Tov, Guoman She, and Detian Yang)	Jeffrey Ng, <i>The University of Hong Kong</i> (Co-authors: Jia Guo, Yifan Jia, and Haoran Zhu)	Hsueh-Tien Lu, <i>National Taichung University of Science and Technology</i>
Title	Government Procurement and Corporate Commitment to Climate Change	The Effect of the Switch to the Expected Credit Loss Model for Loan Loss Provisioning on Cross-border Borrowing	COVID-19 and the Trade-off between Market Reactions to Earnings and Monthly Sales News

13:30 – 13:45

Break

13:45 - 15:15	Presentation Hall (Concurrent Session D)	Room 304 (Concurrent Session E)	Room 405 (Concurrent Session F)
Moderator	Jongwon Park, <i>The Hong Kong Polytechnic University</i>	Kenny Lin, <i>Lingnan University</i>	Zhuo Cheng, <i>The Hong Kong Polytechnic University</i>
Speaker	Muzhi Wang, <i>Central University of Finance and Economics</i> (Co-authors: Gerald J. Lobo and Zhifeng Yang)	Junjian Gu, <i>University of Tsukuba</i>	Jingran Zhao, <i>The Hong Kong Polytechnic University</i> (Co-authors: Wai Ho, Mingming Ji, and Jian Kang)
Title	Do Auditors Play an Insurance Role? Evidence from Investor and Audit Client Reactions to the Disclosure of Auditor Professional Indemnity Insurance Coverage	New Hire Turnover and Financial Reporting Quality: Evidence from Workforce Disclosure	Machine Learning in Predicting Extreme Earnings Changes and Abnormal Returns
Speaker	Kunchih Chen, <i>National Taiwan University</i> (Co-authors: Asako Kimura, Yu-an Lin, and Yasushi Onishi)	Haruka Amma, <i>Kobe University</i>	Weiyin Zhang, <i>The Hang Seng University of Hong Kong</i> (Co-authors: Yingwen Guo, Jingjing Li, and Bing-xuan Lin)
Title	Counterparties' Reaction to the Establishment of Audit Committees in Japan	Investigating the Impact of Tax Credits on Japan's Labor Productivity through Human Resource Investments	Institutional Investors' Corporate Site Visits and Trade Credit Financing

Speaker	Jongwon Park, <i>The Hong Kong Polytechnic University</i> (Co-authors: Yongtae Kim, Myung S. Park, and Tim Seidel)	Kenny Lin, <i>Lingnan University</i> (Co-authors: Agnes Cheng and Chih-Chieh Hsieh)	Zhuo Cheng, <i>The Hong Kong Polytechnic University</i> (Co-authors: Jing Fang and Kenneth J. Reichelt)
Title	Audit Fee Disclosure in the Year of an Auditor Switch	The Implication of Value-added Tax Adoption for Income Tax Compliance	Quasi-indexer Ownership and Financial Statements Comparability

15:15 - 15:30	Break		
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15:30 – 17:00	Presentation Hall (Concurrent Session G)	Room 304 (Concurrent Session H)	Room 405 (Concurrent Session I)
Moderator	Jonathan Nam, <i>The Hong Kong Polytechnic University</i>	Nancy Lixin Su , <i>The Hong Kong Polytechnic University</i>	Yen-Cheng Chang, <i>National Taiwan University</i>
Speaker	Daniel Yang, <i>The Hong Kong University of Science and Technology</i> (Co-authors: Samuel Bonsall, John Donovan, Eric Holzman, and Xue Wang)	Bingyi Qin, <i>City University of Hong Kong</i> (Co-authors: Stephen Teng Sun and Zheng Wang)	Peijun Liu, <i>Osaka University</i>
Title	Do Credit Ratings Reflect Private Information about SEC Investigations?	Does the Rise of Robots Lead to More Dominant Human Leaders? Evidence from Earnings Conference Calls	Managerial Ownership, Modification of Business Risk Disclosure and Investors Risk Perception: Evidence from Japan
Speaker	Hong Xiao, <i>Xiamen University</i> (Co-author: Ling Bing Ruang)	Jie Cao, <i>The Hong Kong Polytechnic University</i> (Co-authors: Gang Li, Russell Wermers, Xintong Zhan, and Linyu Zhou)	Yen-Cheng Chang, <i>National Taiwan University</i> (Co-authors: Yu-Siang Su, Kevin Tseng, and Na Wang)
Title	Technical Text Information, Reverse Innovation Patents and Bond Issuance Pricing: Empirical Evidence from High-Tech Listed Companies	Do Insurers Listen to Earnings Conference Calls? Evidence from the Corporate Bond Market	Linguistic Diversity and Market Reactions to Corporate Earnings Announcements
Speaker	Jonathan Nam, <i>The Hong Kong Polytechnic University</i>	Nancy Lixin Su , <i>The Hong Kong Polytechnic University</i> (Co-authors: Dichu Bao, Jania Brendel, and Michael Drake)	
Title	Do Local Newspapers Matter to Institutional Investors?	The Information Content of Private Information Acquisition: Evidence from FOIA Requests to the SEC	

17:10 - 18:00	After Session (Room 303)		
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*The last speaker will also act as the session moderator.

**The Conference Venue:
Frontier Hall, Room 304, and Room 405 (3rd floor and 4th floor, Frontier Building)
in Rokkodai Campus, Kobe University**

