



The 15th TJAR Conference

Conference Program

December 21, 2024

PROGRAM (Japan Standard Time)

9:00 - 9:10	Opening Remarks
	Laixun Zhao, <i>TJAR Managing Editor, Kobe University</i> Shigeto Kitano, <i>Director of Research Institute for Economics and Business Administration, Kobe University</i>

In-Person Sessions

*The Registration for the In-Person Sessions will start at 8:30am.

9:10 - 10:40	Presentation Hall (Concurrent Session A)	Room 303 (Concurrent Session B)	Room 304 (Concurrent Session C)
Moderator	Min-Teh Yu <i>National Tsing Hua University</i>	Haowen Tian <i>Northwestern Polytechnical University</i>	Feng Tian <i>The Hong Kong Polytechnic University</i>
Speaker	Zhige Yu <i>Xiamen University</i> (Co-author: Youan Wang)	Jingxuan Yang <i>Hitotsubashi University</i>	Takefumi Ueno <i>University of Shizuoka</i> (Co-authors: Cameron Ellis and Steam Veith)
Title	Corporate Communications with Politicians: Evidence from the STOCK Act	Can Firms Benefit from Supply Chain Finance? An Empirical Evidence Based on Dynamic Adjustment of Capital Structure	The Solvency II Framework: Causal Effects on Risk and Liquidity
Speaker	Aurelius Aaron <i>The Hong Kong Polytechnic University</i> (Co-authors: Tracie Frost, Jeffrey Ng, and Tjomme Rusticus)	Yanren Xiong <i>Nanjing University</i> (Co-author: Zhizhong Huang)	Kodai Ito <i>The University of Tokyo</i> (Co-author: Akinobu Shuto)
Title	Mandatory Revenue Disaggregation and Voluntary Management Sales Forecasts: Evidence from ASC 606	How Do the New Generation of Executives Born in the 1980s Influence Capital Structure Decisions?: From the Perspective of Educational Reform of Accounting	How Does Delegated Main Bank Monitoring Substitute for Accounting Information in the Bond Market?
Speaker	Min-Teh Yu <i>National Tsing Hua University</i> (Co-authors: Helen Choy and James Juichia Lin)	Haowen Tian <i>Northwestern Polytechnical University</i>	Feng Tian <i>The Hong Kong Polytechnic University</i> (Co-authors: Liping Huang, Ning Jia, Liangliang Jiang, Zhiming Ma and, Sean Xin Xu)
Title	How Does Managerial Overconfidence Affect Corporate Pension Plan Management?	AI Enhancements in Supply Chain Management and Trade Credit Financing: An Empirical Study Using Textual Analysis	On the Tower of Babel: Borrower-Lender Financial Management System Similarity and Debt Contracting

10:40 - 11:00	Break
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11:00 - 12:30	Presentation Hall (Concurrent Session D)	Room 303 (Concurrent Session E)	Room 304 (Concurrent Session F)
Moderator	Ganesh Krishnamoorthy <i>Northeastern University</i>	Yen-Cheng Chang <i>National Taiwan University</i>	Kevin Tseng <i>The Chinese University of Hong Kong</i>
Speaker	Yuho Kusaka <i>The University of Kitakyushu</i> (Co-author: Chiaki Kawabata)	Bangxing Yu <i>City University of Macau</i> (Co-authors: Janja Brendel and Ying Cao)	Jewon Shin <i>The Pennsylvania State University</i>
Title	Determinants and Consequences of Using an Auditor's Expert: Evidence from Japan	Disclosing Internal Investigations: Early Empirical Evidence	Mandatory Disclosure and ESG Initiative: Evidence from the Smaller Reporting Company Rule
Speaker	Yanyang Chen <i>City University of Hong Kong</i> (Co-authors: Xiaoqi Chen, Junqi Liu, and Min Zhang)	Yuriko Takahashi <i>Hitotsubashi University</i>	Frendy <i>Nagoya University of Commerce and Business</i> (Co-authors: Tomoki Oshika and Chika Saka)
Title	The Importance of Auditing Standards to Cross-listings: Evidence from the Implementation of the International Standards on Auditing	How Are Competitor and Competition Types Related to Disclosure Content?: Evidence from Segment-Level Disclosure in Japanese Firms	Value Relevance and Determinants of Japanese Firms Conformance to the IFRS S2 Climate-Related Disclosures
Speaker	Ganesh Krishnamoorthy <i>Northeastern University</i> (Co-authors: Jeffrey Cohen, Marietta Peytcheva, and Arnie Wright)	Yen-Cheng Chang <i>National Taiwan University</i> (Co-authors: Bokyung Park, Yu-Siang Su, and Kevin Tseng)	Kevin Tseng <i>The Chinese University of Hong Kong</i> (Co-author: Irene Zhong)
Title	Corporate Governance and the Audit Process Revisited	Disclosure Acquisition Costs, Volume Reactions, and Differential Interpretations—A Natural Experiment	ESG Disclosure Mandate and Holdup in Innovation
12:30 - 13:30	Lunch Break		

*Please be reminded that no lunch service will be provided. There is one university canteen open from 11:00-13:30 at the Rokko 1st Campus. The school shops will be closed due to the holiday season and there are no shops nearby, so please be minded of that.

13:30 - 15:00	Presentation Hall (Concurrent Session G)	Room 303 (Concurrent Session H)	Room 304 (Concurrent Session I)
Moderator	Zilu Shan <i>University of Bristol</i>	Yinglei Zhang <i>The Chinese University of Hong Kong</i>	Yile Anson Jiang <i>The University of Hong Kong</i>
Speaker	Novrys Suhardianto <i>Universitas Airlangga</i> (Co-authors: Abu Hanifa Md. Noman Alam, and Senny Harindahyani)	Hanwen Sun <i>University of Bath</i> (Co-authors: Kejing Chen, Qingqing Wan, and Guochao Yang)	Linh Tran Dieu <i>Université Paris-Saclay</i>
Title	Does Sustainability Assurance Practice Mitigates Greenwashing?	That One Hundred Shares Matter: Investor Protection and Corporate Misconduct	Determinants of Mutual Funds' Carbon Footprint
Speaker	Yue Yang <i>Hitotsubashi University</i>	Baiqiao Yin <i>Kyoto University</i>	Shirley Lu <i>Harvard University</i> (Co-authors: George Serafeim and Simon Xu)
Title	Are Family Firms Charged Less Than Non-Family Firms by Auditors? -The Evidence in Japan Based on All Listed Firms-	The Impact of Corporate Structure Changes on Earnings Management: Evidence from Japan	Catalysts for Climate Solutions: Corporate Responses to Venture Capital Financing of Climate-Tech Startups

Speaker	Zilu Shan <i>University of Bristol</i> (Co-author: Xiaochi Ge)	Yinglei Zhang <i>The Chinese University of Hong Kong</i> (Co-authors: Peng-Chia Chiu, Wenyi Dong, and Zili Zhuang)	Yile Anson Jiang <i>The University of Hong Kong</i> (Co-author: Baohua Xin)
Title	What Do Institutional Investors Say on Auditors? Evidence from Voting Rationale on Auditor Ratification	The Information Content of Impairment Reversals	Mandatory Environmental Disclosure and Public Avoidance Behavior

15:00 - 15:30	Break
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15:30 - 17:00	Presentation Hall (Concurrent Session J)		Room 304 (Concurrent Session K)
Moderator	Michael Shen <i>National University of Singapore</i>		Shu-Cing Peng <i>National Central University</i>
Speaker	Iman Harymawan <i>Universitas Airlangga</i> (Co-authors: Adib Minanurohman, Khairul Anuar Kamarudin, and Mohammad Nasih)		Shuran Zhang <i>The Hong Kong Polytechnic University</i>
Title	Auditors from Reputable Universities and Audit Quality		Learning from Competitors' Stock Prices When Learning from Hiring their Employees is Constrained
Speaker	Xuejiao Liu <i>University of International Business and Economics</i> (Co-authors: Li Li, Wenqi Peiand, and Yifei Xia)		Shu-Cing Peng <i>National Central University</i>
Title	Air Pollution, Auditors' Negative Affective States, and Audit Quality		Bridging the Gap: The Impact of Board-Management Commonality on Firm Value and Board Decision-Making Effectiveness
Speaker	Michael Shen <i>National University of Singapore</i> (Co-authors: Jing Kong and Harlow Loch)		
Title	Profits Lost in the Haze: Evidence from Wildfire Smoke		

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

The Conference Venues:

Frontier Hall, Room 303, and Room 304 (the 3rd floor, Frontier Building) in Rokkodai Campus, Kobe University

