



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>

Online Sessions

Session 1		
9:10 - 10:50	Speaker	Title
Moderator	Lawrence Hsiao <i>National Taiwan University</i>	
	Sangwook Nam <i>Northwestern University</i>	Do Customer Disclosures Affect Suppliers' Internal Capital Allocation Decisions?
	Md Ismail Haidar <i>The University of Texas Rio Grande Valley</i>	The Link between Skilled Labor and Earnings Management
	Tao Zeng <i>Wilfrid Laurier University</i>	Is Country-by-Country Reporting Effective? Evidence from the Canadian Banking Sector
	Lawrence Hsiao <i>National Taiwan University</i>	The Predictive Content of Aggregate Sales Growth

10:40 - 11:00	Break
---------------	-------

Session 2		
11:00 - 12:40	Speaker	Title
Moderator	Desai Hrishikesh <i>Arkansas State University</i>	
	Yufei Lu <i>Central University of Finance and Economics</i> (Co-author: Kai Wu)	The Dark Side of Digital Transformation: The Case of Accounting Fraud Risk
	Enshuai Yu <i>Boston College</i>	Capital Gains Taxes and Acquisition-Motivated IPOs: The Value of Stock as Acquisition Currency
	Xinyi Wang <i>University of International Business and Economics</i> (Co-author: Ping Jiang)	Seeing is Believing? Live Streaming in Online Communication with Retail Investors
	Desai Hrishikesh <i>Arkansas State University</i> (Co-author: Nahida Islam)	AI-Driven Analysis of Accounting Subreddit Sentiments: Implications for Continuous Learning and Adaptive Expertise

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

12:40 - 13:00	Break
---------------	-------

Session 3

13:00 - 14:15	Speaker	Title
Moderator	Bip Thapa <i>Marymount University</i>	
	Romal De Silva <i>Macquarie University</i> (Co-authors: Chris Patel and Meiting Lu)	The Effect of Perceived Client Pressure, and Outcome Imprecision on Auditors' Fair Value Materiality Judgments
	Redhwan Ahmed Aldhamari <i>Universiti Utara Malaysia</i> (Co-authors: Redwan Alkebeese and Ahsan Habib)	Corporate Social Responsibility and Audit Fees: The Advisory and Monitoring Roles of Board Female Directors
	Bip Thapa <i>Marymount University</i> (Co-authors: Noor Hashim and Nathan Green)	Shareholders' Class Action Lawsuits: The Role of Analysts

14:15 - 14:25	Break
---------------	-------

Session 4

14:25 - 16:05	Speaker	Title
Moderator	Zhichao Li <i>University of Exeter</i>	
	Polina Kuznetsova <i>The National Research University Higher School of Economics</i>	Family Firms and Financial Performance: Evidence from Russia
	Dongxiao Shen <i>Durham University</i> (Co-authors: Guanming He and Michael Guo)	Does Superstition Deter Earnings Management?
	Rudresh Pandey <i>Oslo Metropolitan University</i> (Co-author: Marius Sikveland)	The Effects of ESG Reputation Risks and Investor Attention towards Sustainability on Earnings Management
	Zhichao Li <i>University of Exeter</i> (Co-authors: Guanming He and Dongxiao Shen)	Does Digitalization Ameliorate Tax Administrations? Evidence from Corporate Tax Avoidance

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

Please note:

The online session venue will be available for those who participate in the conference in person. Please bring your device (i.e. laptop, tablets, smartphone, with headsets) to do so. Room 405 is also available to see the presentations on the screen.

