



The 16th TJAR Conference

Conference Program

November 29, 2025

PROGRAM - Online Sessions (Japan Standard Time)

Time	Program		
9:10 – 9:20	Opening Remarks		
	Laixun Zhao, <i>TJAR Managing Editor, Kobe University</i> Kimitaka Nishitani, <i>Director of Research Institute for Economics and Business Administration, Kobe University</i>		
9:20 – 12:00	Zoom 1: Session 1		
Moderator	Aolin Leng (<i>Northwestern Polytechnical</i>)		
	Speaker	Title	Discussant
	Eddie Hsiao <i>University of Memphis</i>	Abnormal Audit Fees: Cause of Impaired Audit Quality or Consequence of Unobserved Factors? Evidence from Robust Measures and Causal Analyses	Daphne Lau <i>British University of Vietnam</i>
	Jaekon Jung <i>University of Hawai'i at Manoa</i>	Do Auditors Care About Clients' Nonpublic Investigation by SEC? (Co-author: Jian Zhou)	Hoon Ha <i>The State University of New York, Brockport</i>
	Hoon Ha <i>The State University of New York, Brockport</i>	Audit Partner Social Media Oversharing and Audit Quality: Evidence from LinkedIn	Jaekon Jung <i>University of Hawai'i at Manoa</i>
	Daphne Lau <i>British University of Vietnam</i>	The Effect of Labor Market Immobility on the Structure of Syndicated Loans	Aolin Leng <i>Northwestern Polytechnical University</i>
	Aolin Leng <i>Northwestern Polytechnical University</i>	COVID-19 Pandemic, Digital Transformation, and Loan Guarantees to Third Parties: Evidence from China (Co-author: Beiru hang)	Eddie Hsiao <i>University of Memphis</i>
9:20 – 12:00	Zoom 2: Session 2		
Moderator	Guanming He (<i>Durham University</i>)		
	Speaker	Title	Discussant
	Zihan Guo <i>Peking University</i>	Crowdsourced Employee Reviews and Municipal Finance (Co-authors: Shushu Jiang and Zhiming Ma)	Guanming He <i>Durham University</i>

	Speaker	Title	Discussant
	Enshuai Yu <i>Boston College</i>	Beyond Disclosure: Signaling Corporate Ties on Social Media (Co-authors: Sean Cao, Lijun Lei, and Susan Shu)	Ling Yu <i>Peking University</i>
	Ling Yu <i>Peking University</i>	Commercial Reform and Corporate Investment Efficiency: The Roles of Governmental Administrative Efficiency, Information Transparency, and Regulatory Oversight (Co-authors: Guanming He, Yuhang Liu, and Zhanqiang Zhou)	Enshuai Yu <i>Boston College</i>
	Lawrence Hsiao <i>National Taiwan University</i>	Visualizing Earnings to Predict Post-Earnings Announcement Drift: A Deep Learning Approach (Co-authors: Paul Hribar and Jon A. Garfinkel)	Zihan Guo <i>Peking University</i>
	Guanming He <i>Durham University</i>	Identifying Financial Statement Frauds via Machine Learning: A Comparative Analysis Based on Chinese Listed Companies (Co-author: Yue Chen)	Lawrence Hsiao <i>National Taiwan University</i>

12:00 – 13:30	Break
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13:30 – 16:10	Zoom 1: Session 3		
Moderator	Zhichao Li (<i>University of Exeter</i>)		
	Speaker	Title	Discussant
	Ajanthan Alagathurai <i>Griffith University</i>	Integrated Reporting Readability and the Cost of Debt: A Cross-Country Study	Zhichao Li <i>University of Exeter</i>
	Yuhang Liu <i>Central University of Finance and Economics</i>	Accountability and Corporate Investment Efficiency: A Holistic Analysis of Investments by State-owned Enterprises in China (Co-authors: Guanming He and Zhanqiang Zhou)	Zhige Yu <i>Xiamen University</i>
	Kai Wu <i>Central University of Finance and Economics</i>	The Carrot or the Stick? How Performance-Based Environmental Regulations Affect Corporate Tax Planning (Co-author: Yanfei Wu)	Ajanthan Alagathurai <i>Griffith University</i>
	Zhige Yu <i>Xiamen University</i>	DLT Meets ESG: Does Blockchain Spur Sustainability Outcomes?	Yuhang Liu <i>Central University of Finance and Economics</i>
	Zhichao Li <i>University of Exeter</i>	Shield or Shackle? Reassessing Anti-Takeover Provisions Through the Lens of Corporate Social Responsibility (Co-authors: Guanming He and Mingliang Xu)	Lawrence Hsiao <i>National Taiwan University</i>

13:30 – 15:40	Zoom 2 : Session 4		
Moderator	Hao-Chang Sung (<i>National Chung Cheng University</i>)		
	Speaker	Title	Discussant
	Ting Dai <i>Hong Kong University of Science and Technology</i>	Common Lender Monitoring and Supply Contract Design	Hau Yi Tracy Yeung <i>Lingnan University</i>
	Abhishek Ramchandani <i>The University of Hawai'i at Manoa</i>	Quiet Investment: Overconfident CEOs and Capex Guidance (Co-author: Il Sun Yoo)	Hao-Chang Sung <i>National Chung Cheng University</i>
	Hau Yi Tracy Yeung <i>Lingnan University</i>	Competition Laws and Firms' Asymmetric Cost Behaviour: Evidence from Cross-Country Analysis (Co-authors: Cephas Simon-Peter Dak-Adzaklo and Lambert Kofi Osei)	Ting Dai <i>Hong Kong University of Science and Technology</i>
	Hao-Chang Sung <i>National Chung Cheng University</i>	Economic Consequences and Welfare Implications of Mandatory Clawback Mechanisms	Abhishek Ramchandani <i>The University of Hawai'i at Manoa</i>

***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.

