



THE 2ND TJAR CONFERENCE

CONFERENCE PROGRAM DECEMBER 23, 2011

Time	Program	
12:00 - 1:00 p.m.	Hall on the 5th Floor REGISTRATION	
1:00 - 1:10 p.m.	504 OPENING CEREMONY Hidetoshi YAMAJI, <i>Kobe University, TJAR Editor in chief</i> Nobuaki HAMAGUCHI, <i>Vice-Director of Research Institute for Economics and Business Administration, Kobe University</i>	
1:10 - 2:00 p.m.	504 FIRST PLENARY SESSION Moderator Keiichi KUBOTA, <i>Chuo University</i> Speaker Tai-Yuan CHEN, <i>Hong Kong University of Science & Technology</i> Title The Effects of Firm-initiated Clawback Provisions on Earnings Quality and Auditor Behavior Discussant Keiichi KUBOTA, <i>Chuo University</i>	
2:00 - 2:15 p.m.	504 COFFEE BREAK	
2:15 - 3:45 p.m.	501 CONCURRENT SESSION A Moderator Yasuhiro OHTA, <i>Keio University</i> Speaker Hua LEE, <i>Hong Kong Shue Yan University</i> Title The Value Relevance of Summarized Accounting Information and Audit Quality Discussant Koji OTA, <i>Kansai University</i>	502 CONCURRENT SESSION B Moderator Yoshinao MATSUMOTO, <i>Kansai University</i> Speaker Yoshie SAITO, <i>Eastern Illinois University</i> Title Managerial Decisions to Discontinued Operations and Future Firm Performance Discussant Shota OTOMASA, <i>Kansai University</i>
2:15 - 2:45 p.m.	Speaker Sylvia Veronica SIREGAR, <i>University of Indonesia</i> Title CANCELLED Discussant Masahiro ENOMOTO, <i>Tohoku University</i>	Speaker Fitriany Amarullah ABDUL, <i>University of Indonesia</i> Title Do Mandatory Audit Firm And Audit Partner Rotation Really Improve Audit Quality? Discussant Naoki KASAI, <i>Shiga University</i>
2:45 - 3:15 p.m.	Speaker Jang Youn CHO, <i>Hankuk University of Foreign Studies</i> Title The Value Relevance of Accounting Information and Types of Investors Discussant Hiromi WAKABAYASHI, <i>Konan University</i>	Speaker Hua LEE, <i>Hong Kong Shue Yan University</i> Title Incentive Contracts and Time Pressure on Audit Judgment Performance Discussant Takatoshi HAYASHI, <i>Kwansei Gakuin University</i>
3:15 - 3:45 p.m.	504 COFFEE BREAK	
3:45 - 4:00 p.m.	504 COFFEE BREAK	
4:00 - 4:50 p.m.	504 SECOND PLENARY SESSION Moderator Yasuhiro OHTA, <i>Keio University</i> Speaker Katsuhiko KOKUBU, <i>Kobe University</i> Title Environmental Management through Material Flow Cost Accounting	
5:00 - 6:30 p.m.	Restaurant SAKURA (3rd Floor) AFTER SESSION	