



# THE 3RD INTERNATIONAL CONFERENCE OF THE JAPANESE ACCOUNTING REVIEW IN KYOTO

## CONFERENCE PROGRAM NOVEMBER 9, 2012

Time	Program	
12:00 - 12:50 p.m.	Conference Room A <b>REGISTRATION</b>	
12:50 - 1:00 p.m.	Conference Room A <b>OPENING CEREMONY</b> Hidetoshi YAMAJI, <i>Kobe University, TJAR Editor in Chief</i> Terumi TAKITA, <i>Doshisha University</i>	
1:00 - 2:20 p.m.	Conference Room A <b>FIRST PLENARY SESSION</b>	
	Moderator	Yasuhiro OHTA, <i>Keio Business School</i>
1:00 - 1:40 p.m.	Speaker	Jeffrey NG, <i>Singapore Management University</i>
	Title	Management Earnings Guidance and Stock Price Crash Risk
	Discussant	Tatsushi YAMAMOTO, <i>Osaka University</i>
1:40 - 2:20 p.m.	Speaker	Cameron TRUONG, <i>Monash University</i>
	Title	Executive Compensation Portfolio Sensitivities and the Cost of Equity Capital
	Discussant	Atsushi SHIIBA, <i>Osaka University</i>
2:20 - 2:40 p.m.	Conference Room A <b>COFFEE BREAK</b>	
2:40 - 4:10 p.m.	Conference Room A <b>CONCURRENT SESSION A</b>	KMB211 <b>CONCURRENT SESSION B</b>
	Moderator	Yasuhiro OHTA, <i>Keio Business School</i>
2:40 - 3:10 p.m.	Speaker	James ROUTLEDGE, <i>Bond University</i>
	Title	Corporate Governance and the Quality of Greenhouse Gas Emission Disclosures
	Discussant	Kimitaka NISHITANI, <i>Kobe University</i>
3:10 - 3:40 p.m.	Speaker	Leon WONG, <i>University of New South Wales</i>
	Title	The Usefulness of Other Comprehensive Income Items in Japan
	Discussant	Tadanori YOSANO, <i>Kobe University</i>
3:40 - 4:10 p.m.	Speaker	Derrald STICE, <i>Hong Kong University of Science and Technology</i>
	Title	Qualified Audit Opinions and Debt Contracting
	Discussant	Tomomi TAKADA, <i>Kobe University</i>
4:10 - 4:30 p.m.	Conference Room A <b>COFFEE BREAK</b>	
4:30 - 6:00 p.m.	Conference Room A <b>SECOND PLENARY SESSION</b>	
	Moderator	Eiko TSUJIYAMA, <i>Waseda University</i>
4:30 - 5:15 p.m.	Speaker	Yuri BIONDI, <i>Centre National de la Recherche Scientifique (CNRS)</i>
	Title	Financial Accounting and the Formation of Share Market Prices: A Theoretical Analysis through Experiment and Simulation
5:15 - 6:00 p.m.	Speaker	Philip BROWN, <i>University of New South Wales</i>
	Title	Some Observations on Research into the Benefits to Nations of Adopting IFRS
6:10 - 7:40 p.m.	SECOND HOUSE will <b>AFTER SESSION</b>	