

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					
	REGISTRATION					
12:50 - 1:00 p.m.	Conference Room A					
		OPENING CEREMONY				
	-	Hidetoshi YAMAJI, Kobe University, TJAR Editor in Chief				
		Terumi TAKITA, Doshisha University				
1:00 - 2:20 p.m.	Conference Room A					
		FIRST PLENARY SESSION				
	Moderator	Yasuhiro OHTA, Keio Business School				
	Speaker	Jeffrey NG, Singapore Management University				
1:00 - 1:40 p.m.	Title	Management Earnings Guidance and Stock Price Crash Risk				
	Discussant	Tatsushi YAMAMOTO, Osaka University				
	Speaker	Cameron TRUONG, Monash University				
1:40 - 2:20 p.m.	Title	Executive Compensation Portfolio Sensitivities and the Cost of Equity Capital				
	Discussant	Atsushi SHIIBA, Osaka University				

Conference Room A

2:20 - 2:40 p.m.

COFFEE BREAK

2:40 - 4:10 p.m.	Conference Room A CONCURRENT SESSION A		KMB211 <u>CONCURRENT SESSION B</u>	
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	Moderator	Yasuhiro OHTA, Keio Business School	Moderator	Yoshinao MATSUMOTO, Kansai University
	Speaker	James ROUTLEDGE, Bond University	Speaker	Yossi DIANTIMALA, Syiah Kuala University
2:40 - 3:10 p.m.	Title	Corporate Governance and the Quality of Greenhouse Gas Emission Disclosures	Title	Could Indonesian SFAS 50 and 55 (Revised 2006) Reduce Earnings Management of Commercial Banks in Indonesia?
	Discussant	Kimitaka NISHITANI, Kobe University	Discussant	Fumihiko KIMURA, Tohoku University
3:10 - 3:40 p.m.	Speaker	Leon WONG, University of New South Wales	Speaker	Ting-Kai CHOU, National Chung Cheng University
	Title	The Usefulness of Other Comprehensive Income Items in Japan	Title	Managerial Ability, Analyst Recommendations, and Price Informativeness
	Discussant	Tadanori YOSANO, Kobe University	Discussant	Koji OTA, Kansai University
3:40 - 4:10 p.m.	Speaker	Derrald STICE, Hong Kong University of Science and Technology	Speaker	Satoshi TAGUCHI, Doshisha University
	Title	Qualified Audit Opinions and Debt Contracting	Title	Economic Consequences of Global Accounting Convergence: An Experimental Study
	Discussant	Tomomi TAKADA, Kobe University	Discussant	Hironori FUKUKAWA, Hitotsubashi University

4:10 - 4:30 p.m.	Conference Room A				
	COFFEE BREAK				
4:30 - 6:00 p.m.	Conference Room A				
		SECOND PLENARY SESSION			
	Moderator	Eiko TSUJIYAMA, Waseda University			
4:30 - 5:15 p.m.	Speaker	Yuri BIONDI, Centre National de la Recherche Scientifique (CNRS)			
	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, University of New South Wales			
	Title	Some Observations on Research into the Benefits to Nations of Adopting IFRS			

SECOND HOUSE will AFTER SESSION