



THE 4TH TJAR CONFERENCE

ACADEMIA HALL FOR SOCIAL SCIENCES, ROKKODAI CAMPUS, KOBE UNIVERSITY

CONFERENCE PROGRAM

DECEMBER 22, 2013

1:00 p.m. -	Lobby, 5th Floor	Registration
1:50 p.m. -	504	Opening Ceremony
		Hidetoshi Yamaji, <i>Kobe University, TJAR Editor in Chief</i> Nobuaki Hamaguchi, <i>Director of Research Institute for Economics and Business Administration, Kobe University</i>
2:00 - 3:20 p.m.	504	<u>Plenary Session</u>
	Moderator	Fumiko Takeda, <i>The University of Tokyo</i>
2:00 p.m. -	Speaker	Tai-Yuan Chen, <i>Hong Kong University of Science and Technology</i> (Co-authors: Lilian Chan, Kevin Chen, and Yangxin Yu)
	Title	Substitution between Real and Accruals-Based Earnings Management after Voluntary Adoption of Compensation Clawback Provisions
	Discussant	Motohiro Tazawa, <i>Meijo University</i>
2:40 p.m. -	Speaker	Chong Wang, <i>Naval Postgraduate School</i> (Co-author: Elizabeth Demers)
	Title	Career Concerns and Earnings Management
	Discussant	Shin'ya Okuda, <i>Osaka Gakuin University</i>
3:20 - 3:40 p.m.		Coffee Break
3:40 - 5:10 p.m.	502	<u>Concurrent Session A</u>
	Moderator	Tai-Yuan Chen, <i>Hong Kong University of Science and Technology</i>
3:40 p.m. -	Speaker	Frendy, <i>Nagoya University</i> (Co-author: Dan Hu)
	Title	Japanese Stock Market Reaction to the Announcements of News Affecting Auditors' Reputation: The Case of Olympus Fraud.
4:10 p.m. -	Speaker	Fumiko Takeda, <i>The University of Tokyo</i> (Co-authors: Zhenyang Bai and Manabu Sakaue)
	Title	The Impact of XBRL Adoption on the Information Environment: Evidence from Japan
4:40 p.m. -	Speaker	Yong Li, <i>Kings College London</i>
	Title	Recognition versus Disclosure: The Case of Pension Cost Accounting
3:40 - 5:10 p.m.	504	<u>Concurrent Session B</u>
	Moderator	Junyi Shen, <i>Kobe University</i>
3:40 p.m. -	Speaker	Intiyas Utami, <i>Satya Wacana Christian University</i> (Co-author: Ertambang Nahartyo)
	Title	Keeping Self-Interest under Control: Effects of Procedural Fairness and Project Success Rate in a Cost Reduction Context
4:10 p.m. -	Speaker	Satoshi Taguchi, <i>Doshisha University</i> (Co-author: Yoshio Kamijo)
	Title	How Does the Difference in the Perspectives of Accounting Institutions Affect the Development of Trust and Reciprocity? : History, Institution, and Experiment
4:40 p.m. -	Speaker	Intiyas Utami, <i>Satya Wacana Christian University</i> (Co-authors: Indra Wijaya Kusuma, Gudono, and Supriyadi)
	Title	Does Swa-explanation and Explanatory Feedback Mitigate Halo Effect in Auditor Professional Judgment?
5:30 - 7:00 p.m.	Restaurant Sakura, 3rd Floor	After Session