



THE 5TH TJAR CONFERENCE

GRADUATE SCHOOL/FACULTY OF ECONOMICS & GRADUATE SCHOOL/SCHOOL OF BUSINESS ADMINISTRATION,
ROKKODAI CAMPUS, KOBE UNIVERSITY

CONFERENCE PROGRAM
DECEMBER 21, 2014

1:00 p.m. -	Big Conference Room (Main Bldg., 2F)	Registration
1:50 p.m. -	Big Conference Room (Main Bldg., 2F)	Opening Ceremony Hidetoshi YAMAJI, <i>Kobe University, TJAR Editor in Chief</i> Takashi KAMIHIGASHI, <i>Director of RIEB, Kobe University</i>
2:00 - 3:20 p.m.	Big Conference Room (Main Bldg., 2F)	<u>Plenary Session</u> Moderator Masumi NAKASHIMA, <i>Chiba University of Commerce</i>
2:00 p.m. -	Speaker	Yong ZHANG, <i>Hong Kong Polytechnic University</i> Title The Efficiency of Internal Capital Markets and the Quality of Internal Accounting Information
2:40 p.m. -	Speaker	Hitoshi TAKEHARA, <i>Waseda University</i> (Co-authors: Tai-Yuan CHEN, Zhaoyang GU, and Keiichi KUBOTA) Title Accrual Based and Real Activities Based Earnings Management Behavior of Family Firms in Japan
3:20 - 3:40 p.m.		Coffee Break
3:40 - 5:55 p.m.	Big Conference Room (Main Bldg., 2F)	<u>Concurrent Session A</u> Moderator Hitoshi TAKEHARA, <i>Waseda University</i>
3:40 p.m. -	Speaker	Putu Agus ARDIANA, <i>Udayana University</i> Title The Role of External Audit in Improving Firm's Value: Case of Indonesia
4:10 p.m. -	Speaker	Yingwen GUO, <i>Nanjing University</i> (Co-author: Lai Lan Phyllis MO)
4:40 p.m. -		Coffee Break
4:55 p.m. -	Speaker	Ming LIU, <i>Hong Kong Baptist University</i> Title Accounting Conservatism, Financial Constraints, and Corporate Investment
5:25 p.m. -	Speaker	Masumi NAKASHIMA, <i>Chiba University of Commerce</i> (Co-author: David A. ZIEBART) Title Tone at the Top and Shifts in Earnings Management - Evidence from Japan
3:40 - 5:55 p.m.	Big Conference Room (Main Bldg., 3F)	<u>Concurrent Session B</u> Moderator Keiichi KUBOTA, <i>Chuo University</i>
3:40 p.m. -	Speaker	Yutaro MURAKAMI, <i>Keio University</i> (Co-author: Satoshi TAGUCHI) Title Tax Compliance with Strategic Auditors: An Experimental Study
4:10 p.m. -	Speaker	Toshiaki WAKABAYASHI, <i>Waseda University</i> Title Identity, Incentive Contracts and Organizational Architecture
4:40 p.m. -		Coffee Break
4:55 p.m. -	Speaker	Tatsuyoshi MIYAKOSHI, <i>Hosei University</i> (Co-authors: Yoshihiko TSUKUDA and Junji SHIMADA) Title Measuring the Size of Market Inefficiency: Trading Systems and Price Bubbles
5:25 p.m. -	Speaker	Tatsushi YAMAMOTO, <i>Osaka University</i> (Co-authors: Katsuhiko MURAMIYA and Takashi YAMASAKI) Title Stock Crash and R ² around a Catastrophic Event: Evidence from the Great East Japan Earthquake
6:30 - 8:00 p.m.	Restaurant Sakura	After Session