



THE 6TH TJAR CONFERENCE

CONFERENCE PROGRAM
DECEMBER 19, 2015

12:00 p.m. -	Big Conference Room (2 nd Bldg., 3F)	Registration
12:40 p.m. -	Big Conference Room (2 nd Bldg., 3F)	Opening Ceremony Hidetoshi YAMAJI, <i>Kobe University, TJAR Editor in Chief</i> Takashi KAMIHIGASHI, <i>Director of RIEB, Kobe University</i>
12:50-3:00 p.m.	Big Conference Room (2 nd Bldg., 3F)	<u>Plenary Session</u>
	Moderator	Masumi NAKASHIMA, <i>Chiba University of Commerce</i>
12:50 p.m. -	Speaker	Byron Yang SONG, <i>Hong Kong Baptist University</i> (Co-authors: Jeong-Bon KIM and Zheng WANG)
	Title	Special Purpose Entities and Bank Loan Contracting
	Discussant	Takuya IWASAKI, <i>Kansai University</i>
1:35 p.m. -	Speaker	Peng-Chia CHIU, <i>The Chinese University of Hong Kong</i> (Co-author: Tim HAIGHT)
	Title	The Role of Matching in Detecting Post-Earnings-Announcement Drift: An Intertemporal Analysis
	Discussant	Katsuhiko MURAMIYA, <i>Osaka University</i>
2:20 p.m. -	Speaker	Daniel AOBEDIA, <i>Northwestern University and PCAOB</i>
	Title	The Validity of Publicly Available Measures of Audit Quality. Evidence from the PCAOB Inspection Data
	Discussant	Fumiko TAKEDA, <i>The University of Tokyo</i>
3:00 - 3:20 p.m.	(2 nd Bldg., 1F)	Coffee Break
3:20 - 5:40 p.m.	Room162 (2 nd Bldg., 1F)	<u>Concurrent Session A</u>
	Moderator	Kazunori MIWA, <i>Kobe University</i>
3:20 p.m. -	Speaker	Kazunori MIWA, <i>Kobe University</i> (Co-authors: Satoshi TAGUCHI and Tatsushi YAMAMOTO)
	Title	Strategic Commitment and Lying: An Experimental Study on the Interaction between Entrepreneur and Underwriter
3:50 p.m. -	Speaker	Derrald STICE, <i>Hong Kong University of Science and Technology</i> (Co-authors: Thomas BOURVEAU and Rencheng WANG)
	Title	Strategic Disclosure and Debt Covenant Violation
4:20 p.m. -		Coffee Break
4:40 p.m. -	Speaker	Yingri Julia YU, <i>Nanyang Technological University</i>
	Title	Detecting Accounting Frauds in Publicly Traded U.S. Firms: New Perspective and New Method
5:10 p.m. -	Speaker	James ROUTLEDGE, <i>Hitotsubashi University and Bond University</i> (Co-authors: Larelle CHAPPLE and Pamela KENT)
	Title	Board Gender Diversity and Going Concern Audit Opinions
3:20 - 5:40 p.m.	Room163 (2 nd Bldg., 1F)	<u>Concurrent Session B</u>
	Moderator	Keishi FUJIYAMA, <i>Kobe University</i>
3:20 p.m. -	Speaker	Yuto YOSHINAGA, <i>Hitotsubashi University</i>
	Title	The Market-Wide Cost of Capital Impacts on the Aggregate Earnings>Returns Relation -Evidence from Japan-
3:50 p.m. -	Speaker	Ranjan Kumar MITRA, <i>Kobe University</i>
	Title	The Association between Earnings Quality and Firm-specific Return Volatility: Evidence from Japan
4:20 p.m. -		Coffee Break
4:40 p.m. -	Speaker	Masumi NAKASHIMA, <i>Chiba University of Commerce</i> (Co-author: Saburo OTA)
	Title	Is Corporate Financial Performance Associated with Corporate Social Responsibility in a Crisis?
5:10 p.m. -	Speaker	Makoto KUROKI, <i>Yokohama City University</i>
	Title	Earnings Management toward Zero: Evidence from Japanese Private Colleges and Universities
6:00 - 7:30 p.m.	Restaurant Sakura	After Session

The Conference Venue: Kobe University's 2nd Building (Graduate School/Faculty of Law) in Rokkodai Campus