



THE 8TH TJAR CONFERENCE

(JOINTLY SUPPORTED BY KANEMATSU SEMINAR)

CONFERENCE PROGRAM

JANUARY 6, 2018

11:50 a.m. -	Hall on the 3rd Floor	Registration	
12:20 p.m. -	Presentation Hall (Frontier Hall, 3F)	Opening Ceremony	
		Masahiro Enomoto, <i>Kobe University, TJAR Editor in Chief</i> Takashi Kamihigashi, <i>Director of RIEB, Kobe University</i>	
12:30-1:50p.m	Presentation Hall (Frontier Hall, 3F)	<u>Plenary Session</u>	
	Moderator	Tomomi Takada, <i>Kobe University</i>	
12:30 p.m. -	Speaker	Charles CY Wang, <i>Harvard Business School</i> (Co-authors: Akash Chattopadhyay and Matthew D. Shaffer)	
	Title	Governance through Shame and Aspiration: Index Creation and Corporate Behavior in Japan	
	Discussant	Takuma Kochiyama, <i>Hitotsubashi University</i>	
1:10 p.m. -	Speaker	Hojun Seo, <i>National University of Singapore</i> (Co-authors: Xiumin Martin and Jun Yang)	
	Title	Pessimistic Earnings Guidance before Annual Incentive Plan Approval	
	Discussant	Takuya Iwasaki, <i>Kansai University</i>	
1:50 - 2:05 p.m.	Coffee Break		
2:05 - 3:05 p.m.	Room 303	<u>Concurrent Session A</u>	Room 304 <u>Concurrent Session B</u>
	Moderator	Keishi Fujiyama, <i>Kobe University</i>	Takeaki Ito, <i>Konan University</i>
2:05 p.m. -	Speaker	Paul N Tanyi, <i>University of North Carolina</i> (Co-author: Xiaoyang Cheng) <i>*Non-Presented Paper</i>	Jee-Hae Lim, <i>University of Waterloo</i> (Co-authors: Vernon J. Richardson and Rod Smith) <i>*Non-Presented Paper</i>
	Title	Audit Committee Multiple Directorships and Implied Cost of Equity	An Examination of Potential Benefits of XBRL Reporting: Does XBRL Affect Firms' Long-Term Stock Liquidity
2:35 p.m. -	Speaker	Gaku Ueno, <i>Tohoku University Accounting School</i>	Phuong Thi Thuy Nguyen, <i>Yokohama National University</i> (Co-author: Akihisa Kimura)
	Title	The Causal Relationship between Auditor Turnover and Audit Fees—Evidence in Japan	Readability of Annual Reports: Evidences from Foreign Firms in the United States Stock Exchange
3:05 - 3:20 p.m.	Coffee Break		
3:20 - 4:20 p.m.	Room 303	<u>Concurrent Session C</u>	Room 304 <u>Concurrent Session D</u>
	Moderator	Masahiro Enomoto, <i>Kobe University</i>	Kazunori Miwa, <i>Kobe University</i>
3:20 p.m. -	Speaker	Keejae Philip Hong, <i>University of North Carolina</i> (Co-authors: Jaywon Lee, Sang-Hyun (Sam) Park and Sukesh Patro)	Lili Dai, <i>University of New South Wales</i> (Co-authors: Rui Shen and Bohui Zhang)
	Title	An Analysis of the Sources of Value Loss Following Financial Restatements	Does the Media Spotlight Burn or Spur Innovation?
3:50 p.m. -	Speaker	Masumi Nakashima, <i>Chiba University of Commerce</i>	Haihong He, <i>California State University</i>
	Title	Can The Fraud Triangle Predict Accounting Fraud?:Evidence from Japan	An Empirical Study of Inventory Production and Sales Activities in Chinese Manufacturing Firms
4:20 - 4:35 p.m.	Coffee Break		

4:35 - 6:05 p.m.		Room 303 <u>Concurrent Session E</u>	Room 304 <u>Concurrent Session F</u>
	Moderator	Masumi Nakashima, <i>Chiba University of Commerce</i>	Hironori Kawase, <i>Kyushu Sangyo University</i>
4:35 p.m. -	Speaker	Guang Ma, <i>National University of Singapore</i>	Yangyang Chen, <i>Hong Kong Polytechnic University</i> (Co-authors: Jeffrey Ng, Jeffrey A. Pittman and Walid Saffar)
	Title	CEO Narcissism and Management Forecasting Forecast	The Dark Side of Asset Redeployability: Future Stock Price Crashes
5:05 p.m. -	Speaker	Yiqing Tan, <i>City University of Hong Kong</i>	Yuan Huang, <i>Hong Kong Polytechnic University</i>
	Title	Does Financial Statement Comparability Impact Analyst Private Activity?	Information Shocks and Corporate Cash Policies
5:35 p.m. -	Speaker	Ryosuke Fujitani, <i>Hitotsubashi University</i>	
	Title	Is the Quality of Accounting Information Complementary or Substitute for Other Governance Mechanisms?	

6:20 - 8:00 p.m. Restaurant Sakura

After Session

The Conference Venue: Kobe University's Frontier Hall for Social Sciences in Rokkodai Campus