

**Journal of Contemporary Accounting and Economics (JCAE)  
Doctoral Consortium**

**Tamkang University, Taipei  
January 4, 2017**

January 4, 2017, Wednesday		
Time	Event	Venue
8:00 am	Registration	Foyer
8:45 am - 9:00 am	<b>Welcoming Remarks</b> <ul style="list-style-type: none"> <li>• <b>Prof Janie C. CHANG</b>, Graduate, <i>Tamkang University</i>, Chair, School of Accountancy, <i>San Diego State University</i></li> </ul>	D221
9:00 am - 9:45 am	<b>SEMINAR 1: Financial Accounting</b>	
Speaker	<b>Prof. Eli BARTOV</b> , KPMG Faculty Fellow Research Professor of Accounting, <i>New York University</i>	D221
Title	Earnings and Expectations Management	
Pre-readings	<p><i>1. Transaction-based (real) earnings management</i> Bartov, E. 1993, "The Timing of Asset Sales and Earnings Manipulations", <i>The Accounting Review</i> 68, 840 - 855.</p> <p><i>2. Classificatory earning management</i> McVay, S. 2006, "Earnings Management using Classification Shifting: An Examination of Core Earnings and Special Items", <i>The Accounting Review</i> 81, 501 – 531.</p> <p><i>3. Does it pay to manipulate earnings?</i> Bartov, E., and P. Mohanram, 2014, "Does Income Statement Placement Matter to Investors? The Case of Gains/Losses from Early Debt Extinguishment," <i>The Accounting Review</i> 89(6), 2021-2056.</p> <p><i>4. Earnings expectations management to exceed thresholds</i> Bartov, E., D. Givoly, and C. Hayn. 2002. The Rewards for Meeting-or-Beating Earnings Expectations", <i>Journal of Accounting and Economics</i> 33, 173 – 204.</p>	
9:45 am - 10:30 am	<b>DISCUSSION SESSION 1</b>	
10:30 am - 11:00 am	Tea Break	Reception Area
11:00 am - 11:45 am	<b>SEMINAR 2: Auditing</b>	
Speaker	<b>Prof. Dan Simunic</b> , CGA Chair in Accounting, <i>University of British Columbia</i>	D221
Title	Research in Audit Production	
Pre-readings	<p>Simunic, "The Pricing of Audit Services: Theory &amp; Evidence", <i>Journal of Accounting Research</i>, Spring, 1980, pp. 161-190.</p> <p>Akono &amp; Stein, "Estimating Audit Fees and Production Models", <i>Chapter 22 of The Routledge Companion to Auditing</i>, Edited by Hay, Knechel and Willekens, Routledge, 2014, pp. 276-286.</p> <p>O'Keefe, Simunic &amp; Stein, "The Production of Audit Services: Evidence from a Major Public Accounting Firm", <i>Journal of Accounting Research</i>, Autumn 1994, pp. 241-261.</p>	

	<p>Bell, Doogar &amp; Solomon, “Audit Labor Usage and Fees Under Business Risk Auditing”, <i>Journal of Accounting Research</i>, Vol. 46, No. 4, September 2008, pp. 729-760.</p> <p>Blokdijk, Drieenhuisen, Simunic &amp; Stein, “An Analysis of Cross-Sectional Differences in Big and non-Big Public Accounting Firms’ Audit Programs”, <i>Auditing: A Journal of Practice &amp; Theory</i>, 2006, Vol. 25, No. 1, pp. 27-48.</p>	
11:45 am - 12:30 pm	<b>DISCUSSION SESSION 2</b>	
12:30 pm - 1:30 pm	Lunch	D522
1:30 pm - 2:15 pm	<b>SEMINAR 3: Corporate Governance</b>	
Speaker	<b>Prof. Bin Srinidhi</b> , Carlock Endowed Distinguished Professor of Accounting, <i>University of Texas at Arlington</i>	
Title	Accountability towards Shareholders and other Stakeholders: Research on Corporate Governance and Corporate Social Responsibility	
Pre-readings	<p><b><u>Corporate Governance (CG)</u></b></p> <p><i>1. Definition and Description of CG</i>  <a href="#">Hart, O. 1995. Corporate governance: Some theory and implications. <i>The Economic Journal</i> 105 (430), pp. 678-689</a></p> <p><i>2. Board of Directors as a CG Mechanism</i>  <a href="#">Renée B. Adams, Benjamin E. Hermalin and Michael S. Weisbach. 2010. The Role of Boards of Directors in Corporate Governance: A Conceptual Framework and Survey Source. <i>Journal of Economic Literature</i>, Vol. 48, No. 1 (MARCH), pp. 58-107</a></p> <p><a href="#">Larcker, Richardson and Tuna. 2007. Corporate Governance, Accounting Outcomes and Organizational Performance. <i>The Accounting Review</i> Vol. 82, No.4, pp. 963-1008</a></p> <p><i>3. Large investors as CG Mechanism</i>  <a href="#">Shleifer, A., and R. W. Vishny. 1997. A Survey of Corporate Governance. <i>The Journal of Finance</i> 52 (2), pp. 737-783</a></p> <p><a href="#">Srinidhi, B., S.He and M. Firth. 2014. The Effect of Governance on Specialist Auditor Choice and Audit Fees in U.S. Family Firms. <i>The Accounting Review</i> Vol. 89, pp. 2297–2329</a></p> <p><b><u>Corporate Social Responsibility (CSR)</u></b></p> <p><i>1. Theories of Corporate Governance</i>  <a href="#">Excerpt from Milton Friedman’s Book: Capitalism and Freedom</a></p> <p><a href="#">J.G. Zivin and A. Small. 2005. A Modigliani-Miller Theory of Altruistic Corporate Social Responsibility. <i>Topics in Economic Analysis and Policy</i> Vol. 5 Issue 1, pp.1-19</a></p> <p><i>2. CSR and Firm Value</i>  <a href="#">Baron, D.P., M.A. Harjoto and H. Jo. 2011. The Economics and Politics of Corporate Social Performance. <i>Business and Politics</i>, Vol. 13(2), pp. 1-46</a></p> <p><i>3. CSR and Accounting Outcomes</i>  <a href="#">X.B. Huang and L.Watson. 2015. Corporate Social Responsibility Research in Accounting. <i>Journal of Accounting Literature</i> 34, pp. 1-16</a></p> <p><a href="#">E.M. Matsumura, R. Prakash and S.C. Vera-Munoz. Firm-value Effects of Carbon Emissions and Carbon Disclosures. <i>The Accounting Review</i> 89(2) pp. 695-724</a></p>	D221

	4. <i>CSR and Auditing</i> <a href="#">Chen, L., B. Srinidhi, A. Tsang and W. Yu. 2016. Audited Financial Reporting and Voluntary Disclosure of Corporate Social Responsibility (CSR) Reports. <i>Journal of Management Accounting Research</i> 28(2), pp. 53-76</a>		
2:15 pm - 3:00 pm	<b>DISCUSSION SESSION 3</b>		
3:00 pm - 3:30 pm	Tea Break		Reception Area
<b>Breakout Presentation Sessions</b>			
		<b>SESSION A</b>	
Leaders:		<b>Prof. Dan Simunic</b> , <i>University of British Columbia</i> <b>Prof. Bin Srinidhi</b> , <i>University of Texas at Arlington</i>	
3:30 - 4:00	Presenter Title	Frendy, <i>Nagoya University</i> The Effect of Big 4 to Big 3 Transition on Audit Pricing Competitiveness of Japanese Auditors	D221
4:00 - 4:30	Presenter Title	Attila Balogh, <i>University of Sydney</i> Does Firm Life-cycle influence Board Composition?	
4:30 - 5:00	Presenter Title	Chao-Hsin Huang, <i>Chung Yuan Christian University</i> The Effect of TP Regulation on Tax Avoidance	
5:00 - 5:30	Presenter Title	Ray Zhang, <i>University of British Columbia</i> Does Audit Oversight Board Improve Audit Quality: Theory and Cross-country Evidence	
		<b>SESSION B</b>	
Leaders:		<b>Prof. Eli Bartov</b> , <i>New York University</i> <b>Prof. K.K. Raman</b> , <i>University of Texas at San Antonio</i>	
3:30 - 4:00	Presenter Title	Jiao Zhang, <i>Kindai University</i> Earnings Forecasts by Managers and Other Comprehensive Income	D404
4:00 - 4:30	Presenter Title	Chen Zheng, <i>Curtin University</i> TARP Capital Infusion, Bank Liquidity and Bank Size	
4:30 - 5:00	Presenter Title	Chieh Lin, <i>National Taiwan University</i> Customer-supplier Relationship and Cost Stickiness	
6:30 pm	Dinner		L'escargots French Cuisine, Chin-Hua Store

Venue	Location
Tamkang University Taipei Campus	No. 5, Ln. 199, Jinhua St. Da'an Dist., Taipei City, Taiwan
Foyer	2 <sup>nd</sup> floor, nearby D221
Reception Area	2 <sup>nd</sup> floor
Room D221	2 <sup>nd</sup> floor
Room D404	4 <sup>th</sup> floor

Room D522	5 <sup>th</sup> floor
L'escargots French Cuisine, Chin-Hua Store	No. 1, Alley 1, Lane 199, Chin-Hua Street, Taipei 886-2-2395-9572 (Less- than- 5 minutes walking distance from the conference site)