

# 5th Annual International Conference on

# AF 2015

Accounting and Finance

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## GSTF Partner Universities



## Technical Program

### DAY 1

**Date: 8<sup>th</sup> June (Monday)**

**Venue: Hotel Fort Canning, Singapore**

**Room:**

9:00-9:30	<b>Opening of Registration Desk</b>
9:30-10:00	Keynote Address: "Accounting Research: Relevance Lost, Relevance Regain" Prof. Ho Yew Kee <i>Professor and Head</i> <i>Department of Accounting</i> <i>NUS Business School</i> <i>National University of Singapore</i>
10:00-10:30	Keynote Address: "Quantifying Geopolitical Risk in the Equity and Commodity Markets" Prof. Ehud I. Ronn <i>Professor</i> <i>Department of Finance</i> <i>McCombs School of Business</i> <i>University of Texas, Austin, USA</i>
10:30-10:50	<b>Coffee / Refreshment Break</b>
10:50-11:20	Keynote Address: "Superstition and Financial Decision Making" Prof. Huai Zhang <i>Professor</i> <i>Associate Professor</i> <i>Nanyang Business School</i> <i>Nanyang Technological University</i> <i>Singapore</i>
11:20-11:40	<b>AF 47</b> <b>Governance and Structured Spreadsheets: Your Spreadsheets Don't Need To Be Black Boxes</b> Dr. Paul Mireault and Lindsey Gresham SSMI International Canada
11:40-12:00	<b>AF 53</b> <b>Modelling Social Enterprise</b> Dr. Saunah Zainon UNIVERSITI TEKNOLOGI MARA Malaysia
12:00-12:20	<b>AF 39</b> <b>Formation of the Accounting Policy for Biological Assets: Theoretical and Analytical Aspects</b> Prof. Dr. Neringa Stonciuviene and Prof. Dr. Danute Zinkeviciene Aleksandras Stulginskis University Lithuania
12:20-1:20	<b>LUNCH</b>
1:20-1:40	<b>AF 72</b> <b>Announcement returns of CEO Turnover – Taiwan evidences</b> Dr. Chiming Wu National Chengchi University Taiwan

1:40-2:00	<p style="text-align: center;"><b>AF 71</b>  <b>Fair Value Hierarchy Measures</b>  Dr. Pearl Tan  Singapore Management University  Singapore</p>
2:00-2:20	<p style="text-align: center;"><b>AF 54</b>  <b>Social Enterprise: In The Lens Of Governance</b>  Dr. Saunah Zainon  Fu Jen Catholic University  Malaysia</p>
2:20-2:50	<p><b>Coffee / Refreshment Break</b></p>
2:50-3:10	<p style="text-align: center;"><b>AF 20</b>  <b>A normative analysis of the point in time to reject the going-concern assumption for IFRS accounting</b>  Dr. David Rapp, Prof. Dr. Michael Olbrich and Dr. Marius Hasslinger  Institute of Auditing, Saarland University  Germany</p>
3:10-3:30	<p style="text-align: center;"><b>AF 11</b>  <b>Cross Market Analysis: The Effect of Rating Events on Bonds, CDS, and Equities</b>  Prof. Pascal Gantenbein  University of Basel  Switzerland</p>
3:30-3:50	<p style="text-align: center;"><b>AF 22</b>  <b>Cash Holdings and Firm Value During Turbulent Times – Canadian Evidence</b>  Dr. Gopalan Srinivasan  University of New brunswick  Canada</p>
3:50-4:10	<p style="text-align: center;"><b>AF 28</b>  <b>Boosting Sharia Compliance via the Extension of IDX XBRL Taxonomy</b>  Dr. Noor Romy Rahwani  State Polytechnic of Banjarmasin  Indonesia</p>
4:10-4:30	<p style="text-align: center;"><b>AF 34</b>  <b>The determinants of dim sum bond liquidity</b>  Dr. Lei Meng  East China University of Science and Technology  China</p>
4:30-4:50	<p style="text-align: center;"><b>AF 16</b>  <b>Price Setting and the Role of Accounting Information</b>  Prof. Chris Durden  James Cook University  Australia</p>

## DAY 2

**Date: 9<sup>th</sup> June (Tuesday)**

**Venue: Hotel Fort Canning, Singapore**

**Room:**

9:00-9:30	<b>Opening of Registration Desk</b>
9:30-9:50	<b>AF 32</b> <b>Firm Characteristics and Common Risk Factors in the Variance Risk Premium</b> Dr. Lei Lian Isenberg School of Management, University of Massachuset at Amherst United States
9:50:10:10	<b>AF 35</b> <b>The Effect of Equity-Based Compensation on R&amp;D Investments</b> Dr. Yan-Ting Lin Fu Jen Catholic University Taiwan
10:10-10:30	<b>AF 36</b> <b>What Drives Indonesian Audit Firms To Use Generalized Audit Software?</b> Dr. Brendan O'Connell RMIT University Australia
10:30-10:50	<b>AF 38</b> <b>International accounting normalization and harmonization processes across the world : History and overview</b> Dr. Raoudha Trabelsi MRM, Montpellier University / Sfax University Tunisia
10:50-11:10	<b>Coffee / Refreshment Break</b>
11:10-11:30	<b>AF 45</b> <b>Developing an Integrated Model of Equity Mutual Funds Performance: Evidence from The Indonesian Mutual Funds Market</b> Dr. Sylviana Maya Damayanti Institut Teknologi Bandung Indonesia
11:30-11:50	<b>AF 46</b> <b>The Influence of ISPPIA on Audit Fees</b> Dr. Abdulaziz Alzeban King Abdulaziz University Saudi Arabia
11:50-12:10	<b>AF 50</b> <b>Bankruptcy Prediction Analysis on Mining Sector Companies in Indonesia</b> Dr. Inugrah Ratia Pratiwi Harapan Bangsa Business School Indonesia
12:10-12:30	<b>AF 61</b> <b>How Far Is Enough For Financial Markets?</b> Dr. Piotr Staszkiwicz Warsaw School of Economics Poland

12:30-1:30	<b>LUNCH</b>
1:30-1:50	<b>AF 70</b> <b>IPO's Short- and Long-term Performance: Current Evidence for Switzerland</b> Giorgio Ciocca, Dr. Robert Gutsche and Prof. Andreas Gruener University of St. Gallen Switzerland
1:50-2:10	<b>AF 19</b> <b>The case of the new NHS commissioning: Overdoing the localism agenda?</b> Zlatinka Gougoumanova James Cook University Australia, Singapore / University of Essex Singapore
2:10-2:30	<b>AF 79</b> <b>Gold Capital Asset Pricing Model</b> Mr. Muhammad Abdullah The University of Salford United Kingdom
2:30-2:50	<b>Coffee / Refreshment Break</b>
2:50-3:10	<b>AF 31</b> <b>Dumbell's: the Last Victorian Banking Fraud</b> Prof. Roy Chandler Cardiff University United Kingdom
3:10-3:30	<b>AF 55</b> <b>A Portfolio for All Seasons: Does it make sense?</b> Dr. Man-Hung Tommy Wong The Open University of Hong Kong Hong Kong
3:30-3:50	<b>AF 64</b> <b>Using Accounting Controls to Ratify Decisions and Scan for Surprises</b> Dr. Kar Ming Chong University of New South Wales Australia
3:50-4:10	<b>BEST PAPER AWARD &amp; BEST STUDENT PAPER AWARD</b>