5th Annual International Conference on

AF 2015

Accounting and Finance

www.acc-finance.org

Organized By:

www.GlobalSTF.org

GSTF Partner Universities
### Technical Program

#### DAY 1

**Date:** 8th June (Monday)  
**Venue:** Hotel Fort Canning, Singapore  
**Room:**

<table>
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<th>Time</th>
<th>Session</th>
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<tbody>
<tr>
<td>9:00-9:30</td>
<td><strong>Opening of Registration Desk</strong></td>
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</table>
| 9:30-10:00| Keynote Address: "Accounting Research: Relevance Lost, Relevance Regain"  
                          | Prof. Ho Yew Kee  
                          | Professor and Head  
                          | Department of Accounting  
                          | NUS Business School  
                          | National University of Singapore |
| 10:00-10:30| Keynote Address: "Quantifying Geopolitical Risk in the Equity and Commodity Markets"  
                         | Prof. Ehud I. Ronn  
                         | Professor  
                         | Department of Finance  
                         | McCombs School of Business  
                         | University of Texas, Austin, USA |
| 10:30-10:50| **Coffee / Refreshment Break**                                          |
                           | Prof. Huai Zhang  
                           | Professor  
                           | Associate Professor  
                           | Nanyang Business School  
                           | Nanyang Technological University  
                           | Singapore |
| 11:20-11:40| Governance and Structured Spreadsheets: Your Spreadsheets Don’t Need To Be Black Boxes  
                          | Dr. Paul Mireault and Lindsey Gresham  
                          | SSMI International  
                          | Canada |
| 11:40-12:00| Modelling Social Enterprise  
                           | Dr. Saunah Zainon  
                           | UNIVERSITI TEKNOLOGI MARA  
                           | Malaysia |
| 12:00-12:20| Formation of the Accounting Policy for Biological Assets: Theoretical and Analytical Aspects  
                         | Prof. Dr. Neringa Stonciuviene and Prof. Dr. Danute Zinkeviciene  
                         | Aleksandras Stulginskius University  
                         | Lithuania |
| 12:20-1:20| **LUNCH**                                                               |
| 1:20-1:40| Announcement returns of CEO Turnover – Taiwan evidences  
                           | Dr. Chiming Wu  
                           | National Chengchi University  
<pre><code>                       | Taiwan |
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<tr>
<th>Time</th>
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<th>Title</th>
<th>Presenter(s)</th>
<th>Institution(s)</th>
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<tr>
<td>1:40-2:00</td>
<td>AF 71</td>
<td>Fair Value Hierarchy Measures</td>
<td>Dr. Pearl Tan</td>
<td>Singapore Management University</td>
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<td>2:00-2:20</td>
<td>AF 54</td>
<td>Social Enterprise: In The Lens Of Governance</td>
<td>Dr. Saunah Zainon</td>
<td>Fu Jen Catholic University</td>
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<td>Malaysia</td>
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<td>2:20-2:50</td>
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<td>Coffee / Refreshment Break</td>
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<td>2:50-3:10</td>
<td>AF 20</td>
<td>A normative analysis of the point in time to reject the going-concern assumption for IFRS accounting</td>
<td>Dr. David Rapp, Prof. Dr. Michael Olbrich and Dr. Marius Hasslinger</td>
<td>Institute of Auditing, Saarland University</td>
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<td>Germany</td>
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<td>3:10-3:30</td>
<td>AF 11</td>
<td>Cross Market Analysis: The Effect of Rating Events on Bonds, CDS, and Equities</td>
<td>Prof. Pascal Gantenbein</td>
<td>University of Basel</td>
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<td>Switzerland</td>
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<td>3:30-3:50</td>
<td>AF 22</td>
<td>Cash Holdings and Firm Value During Turbulent Times – Canadian Evidence</td>
<td>Dr. Gopalan Srinivasan</td>
<td>University of New brunswick</td>
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<td>Canada</td>
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<td>3:50-4:10</td>
<td>AF 28</td>
<td>Boosting Sharia Compliance via the Extension of IDX XBRL Taxonomy</td>
<td>Dr. Noor Romy Rahwani</td>
<td>State Polytechnic of Banjarmasin</td>
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<td>Indonesia</td>
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<tr>
<td>4:10-4:30</td>
<td>AF 34</td>
<td>The determinants of dim sum bond liquidity</td>
<td>Dr. Lei Meng</td>
<td>East China University of Science and Technology</td>
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<td>China</td>
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<td>4:30-4:50</td>
<td>AF 16</td>
<td>Price Setting and the Role of Accounting Information</td>
<td>Prof. Chris Durden</td>
<td>James Cook University</td>
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## DAY 2

**Date:** 9<sup>th</sup> June (Tuesday)  
**Venue:** Hotel Fort Canning, Singapore

### Room:

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| 9:30-9:50     | **AF 32**  
Firm Characteristics and Common Risk Factors in the Variance Risk Premium  
Dr. Lei Lian  
Isenberg School of Management, University of Massachusetts at Amherst  
United States |
| 9:50-10:10    | **AF 35**  
The Effect of Equity-Based Compensation on R&D Investments  
Dr. Yan-Ting Lin  
Fu Jen Catholic University  
Taiwan |
| 10:10-10:30   | **AF 36**  
What Drives Indonesian Audit Firms To Use Generalized Audit Software?  
Dr. Brendan O'Connell  
RMIT University  
Australia |
| 10:30-10:50   | **AF 38**  
International accounting normalization and harmonization processes across the world: History and overview  
Dr. Raoudha Trabelsi  
MRM, Montpellier University / Sfax University  
Tunisia |
| 10:50-11:10   | **Coffee / Refreshment Break**                                         |
| 11:10-11:30   | **AF 45**  
Developing an Integrated Model of Equity Mutual Funds Performance: Evidence from The Indonesian Mutual Funds Market  
Dr. Sylviana Maya Damayanti  
Institut Teknologi Bandung  
Indonesia |
| 11:30-11:50   | **AF 46**  
The Influence of ISPPIA on Audit Fees  
Dr. Abdulaziz Alzeban  
King Abdulaziz University  
Saudi Arabia |
| 11:50-12:10   | **AF 50**  
Bankruptcy Prediction Analysis on Mining Sector Companies in Indonesia  
Dr. Inugrah Ratia Pratiwi  
Harapan Bangsa Business School  
Indonesia |
| 12:10-12:30   | **AF 61**  
How Far Is Enough For Financial Markets?  
Dr. Piotr Staszkiewicz  
Warsaw School of Economics  
Poland |
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<tr>
<td>12:30-1:30</td>
<td>LUNCH</td>
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| 1:30-1:50  | **AF 70**  
IPO’s Short- and Long-term Performance: Current Evidence for Switzerland  
Giorgio Ciocca, Dr. Robert Gutsche and Prof. Andreas Gruener  
University of St. Gallen  
Switzerland                              |
| 1:50-2:10  | **AF 19**  
The case of the new NHS commissioning: Overdoing the localism agenda?  
Zlatinka Gougoumanova  
James Cook University Australia, Singapore / University of Essex  
Singapore            |
| 2:10-2:30  | **AF 79**  
Gold Capital Asset Pricing Model  
Mr. Muhammad Abdullah  
The University of Salford  
United Kingdom        |
| 2:30-2:50  | **Coffee / Refreshment Break**                                         |
| 2:50-3:10  | **AF 31**  
Dumbell’s: the Last Victorian Banking Fraud  
Prof. Roy Chandler  
Cardiff University  
United Kingdom    |
| 3:10-3:30  | **AF 55**  
A Portfolio for All Seasons: Does it make sense?  
Dr. Man-Hung Tommy Wong  
The Open University of Hong Kong  
Hong Kong          |
| 3:30-3:50  | **AF 64**  
Using Accounting Controls to Ratify Decisions and Scan for Surprises  
Dr. Kar Ming Chong  
University of New South Wales  
Australia         |
| 3:50-4:10  | **BEST PAPER AWARD &**  
**BEST STUDENT PAPER AWARD** |