

PROGRAM

The Asia-Pacific Journal of Accounting and Economics (APJAE)

2008 Accounting Symposium

**Hilton Hawaiian Village
Honolulu, Hawaii**

December 18-19, 2008

Sponsors

Department of Accounting, National Taiwan University
Department of Accountancy, City University of Hong
Kong

College of Social Sciences, National Taiwan University
College of Business, City University of Hong Kong
School of Accountancy and Center for International
Business Education and Research, Shidler College of
Business, University of Hawai'i at Mānoa

Organizing and selection committee:

Co-Chairs: Shirley Daniel, University of Hawai'i at Mānoa
Shu-Hsing Li, National Taiwan University
Members: Hong Hwang, National Taiwan University
Jevons Lee, Zhejiang University, China
Hamid Pourjalali, University of Hawai'i at Mānoa
Eden Yu, City University of Hong Kong

Thursday, December 18, 2008

6:30 pm – 8:30 pm Reception at Hilton Hawaiian Village, Honolulu Suite 3, Tapa Tower

Friday, December 19, 2008

7:30 a.m Breakfast

8:30 am *Opening*
Yung-Mau Chao, Dean, College of Social Sciences, National Taiwan University
Jenny Teruya, Director, University of Hawai'i at Mānoa
Shirley Daniel, University of Hawai'i at Mānoa
Shu-hsing Li, National Taiwan University

8:45 am Session I
Moderator: Thomas Pearson, University of Hawaii at Manoa

Corporate Governance, Growth Opportunities, and Earnings Restatements: Effect of a Corporate Governance Code
Presenter: Ken Y. Chen, National Taiwan University (co-authors: Randy Elder and Yung-Ming Hsieh)

Discussant: Kyoko Nagata, Graduate School of Decision Science and Technology
Tokyo Institute of Technology

9:30 am Session II
Moderator: Franklin T. Kudo, University of Hawaii at West Oahu

Does Recognition Versus Disclosure Really Matter? Evidence from the Market Valuation of Recognition of Employee Stock Option Expenses
Presenter: Flora Niu, Wilfrid Laurier University (co-author: Bixia Xu)

Discussant: Tom Carment, Rogers State University

10:15 to 10:30 am Break

10:30 am Session III
Moderator: Shu-hsing Li, National Taiwan University

The impact of country infrastructure on corporate governance practices and earnings management
Presenter: Shirley J. Daniel (co-authors: Joshua Cieslewicz, Tom Pearson, and Dong Young Lee)

Discussant: Devon Mescall, University of Hawaii

11:15 am Session IV
Moderator: Joshua Ceislewicz, University of Hawaii at Manoa

Non-Production-Related Effort and the Limits of Contracting
Presenter: Michael Alles, Rutgers Business School (co-author: Mahendra Gupta)

Discussant: Shu-hsing Li, National Taiwan University

Friday, December 19, 2008 (continued)

- 12:00-1:30 pm Lunch, Honolulu Suite 2, Tapa Tower
- 1:30 pm Session V
Moderator: Nolan Kido, University of Hawaii at Manoa
- Venture Capital Financing and the Informativeness of Earnings*
Presenter: Daniel A. Cohen, Stern Business School, NYU
(co-author: Nisan S. Langberg)
- Discussant: Boochun Jung, University of Hawaii at Manoa
- 2:15 pm Session VI
Moderator: Kevin Dooley, University of Hawaii Kapiolani Community College
- Information Sharing and Information Rents in a Two-level Supply Chain*
Presenter: Suresh Radhakrishnan, University of Texas at Dallas
(co-author: Bin Srinidhi)
- Discussant: Jevons Lee, Dean of Business, Zhejiang University, China
- 3:00-3:15 pm Break
- 3:15 pm Session VII
Moderator: Eric Wen, University of Hawaii at Manoa
- Managerial Shareholding and Compensation Structure, Investment Opportunities and Non-Audit Service Purchases: An Alternative Explanation*
Presenter: Xijia Su, City University of Hong Kong (co-authors: Charles Chen and Gopal Krishnan)
- Discussant: Roger Debreceeny, University of Hawaii at Manoa
- 4:00 pm Session VIII
Moderator: Jenny Teruya, University of Hawaii at Manoa
- Management Disclosure, Timeliness of Annual Report and Information Transparency – Evidence from China*
Presenter: Jun Gu, Zhongnan University of Economics and Law (co-authors: Xiongyuan Wang and Wenna Chen)
- Discussant: Hamid Pourjalali, University of Hawaii at Manoa
- 4:45 pm Acknowledgements and Closing
Conference Organizers
- 7:00 pm – 9 pm Conference Dinner