

Time	Stream	Chair	Paper 1	Author	Paper 2	Author	Paper 3	Author	Paper 4	Author
Monday 4.00 - 5.30	Earnings Issues	PK Sen	125: Reporting of the Net Income plus Other Comprehensive Income: Information Content Test of the Japanese Firms and Industries	Hitoshi Takehara	160: Avoidance of Reporting Small Losses: Patterns in Returns Reported By Hedge Funds	Neil Fargher	200: Earnings Quality: Determinant Factors and Economic Consequences	Gagaring Pagalung		
	Audit Quality	Gerry Lobo	171: Audit quality, earnings quality and the cost of capital	Kyung-Tae Kim	187: Audit Tendering and Audit Quality: Evidence from Compulsory Public Sector Audit Tendering	Kym Boon	194: The Impact of Board Composition, Ownership and CEO Duality on Audit Quality: The Malaysia Evidence	Shahnaz Ismail		
	Taxation Issues	Akihiro Noguchi	173: Tax Planning in E-Commerce Environment	Morni Hayati Jaafar Sidik	183: A Qualitative Case Study on the Impact of Self Assessment on Individual Taxpayers in Malaysia	Ern Chen Loo	208: Compliance with IASs: The Case of Bangladesh	Monirul Hossain		
	Management Accounting	Sujatha Perera	107: Competitive Intensity as a Quasi-moderator of the Relationship between Innovative Efforts and Performance	Johnny Jermias	137: Impact of Performance Measures, Perception Fairness and Job Satisfaction on Organizational Commitment	Sharon L C Tan	167: Organizational Performance Constructs for Management Accounting Research	Zulnaidi Yaacob		
Tuesday 11.30 - 12.30	Forum on Finance and Corporate Governance	Sue Wright	142: Reporting of Financial Derivatives in the Czech Republic: Problems with Meeting the IFRS/IAS Requirements.	Jiri Strouhal	150: Why does Market Undervalue Research and Development Expenditures?: Functional Fixation Hypothesis vs. Information Asymmetry Hypothesis	Mikiharo Noma	165: Dividend Restrictions, Investors' Needs and Dividend Policy in Japan	Ichiro Mukai	146: Does the Improvement of Corporate Governance Enhance the Quality of Accounting Information?	Jungae Kim
FORUMS	Forum on Financial Accounting and Audit	Elaine Evans	109: Accounting Profession & Evolution of Standard Setting in Iran	Jamal Roudaki	163: Corporation Law and Accounting for Shareholders' Equity in Japan	Noguchi Akihiro	108: Corporate Financial Performance during Pre& Post Crisis Employing Corporate Rating Methodology : Indonesia Case Study	Yousef Shahwan	172: Decision of Switching Auditors among Malaysia Second Board Companies	Shahnaz Ismail
	Forum on Management Accounting and Education	Pam Baker	128: ABC in the University Sector: A Case Study of an Innovative Approach to Data Collection	Anne Abraham	153: A Shift in Cost Behaviour of Japanese Manufacturers Under Global Competition	Kishita Tetsuhiro	168: A Preliminary Survey of the Relationship between Total Quality Management and Strategic Control Systems	Zulnaidi Yaacob	181: Undergraduate Students' Perception on Teaching Method for Accounting Theory Course	Fatima A Hamid
Tuesday 1.30 - 3.00	Management Accounting	Herb Schoch	151: Measuring the Successful Implementation of Activity Based Costing in the Service Organisation in South Africa	Makomane Taba	166: Exploring the Path Relationship between Customer Focus Strategy, Strategic Control Systems and Customer Performance	Zulnaidi Yaacob	206: The Effect of Management Control Systems on Turnover Intention with Organizational Fairness, Job Satisfaction and Organizational Commitment as Intervening Variables. A Study of Indonesian Internal Auditors.	Hamfri Djajadikerta		

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	Financial Accounting	Parmod Chand	139: An Evaluation of the Relative Importance of Parent-Only and Subsidiary Earnings in Japan: A Variance Decomposition Approach	Shin'ya Okuda	192: Is there increased Strategic Reporting of Goodwill Impairment when Amortisation is no longer required? Evidence from the US implementation of SFAS 142	Chris Searchfield	196: Exercising Professional Judgment in an Era of Sector Neutrality: A Study of Choices made by New Zealand Reporting entities	Stuart Tooley		
	Corporate Governance	James Lau	144: Corporate Governance and Performance: Indonesian Evidence	Deni Darmawati	161: Corporate Governance and Corporate Performance in Korea	Hyo Jin Kim	191: Development of Corporate Governance Screencard: A Malaysian Study	Normah Omar		
	Environmental Accounting	Anne Abraham	154: Perspectives of Environmental Management Accounting (EMA) In South Africa	Cosmas M Ambe	174: Environmental Investment, Accounting Information and Regulatory Influence in the Australian Offshore Oil and Gas Industry: An Empirical Examination	Roger L Burritt	210: Environmental Disclosures by Environmentally Visible Indonesian Companies	Susi Sarumpaet		
Tuesday 3.30 - 5.00	Investment Issues	Jiri Strouhal	124: Does R & D Increase Shareholder's Value?	Makoto Nakano	185: R & D investment or Earnings, which one is the first? In the Japanese consumer electronics industry	Shin Tanaka	178: An Economic and Strategic Analysis of Outsourcing	P K Sen		
	Auditing	Chris Searchfield	135: Auditor Switching, Earnings Quality and the Cost of Capital	Kyung Tae Kim	158: Investigating the implications of mandatory audit partner rotation requirements using Australian data	Kirsty Ryken	182: The Effect of Litigation Risk on Audit Time, Accounting Conservatism	Hyun-Mi Ji		
	Accruals and Earnings Management	Sue Wright	110: Earnings Management Activities in Chinese Capital Markets	Qingliang Tang	169: Competing motives for earnings management in initial public offerings - To reduce wealth loss or to keep control of the firm?	Kyoko Nagata	179: An Exploratory Study on the Association Between Accruals and Financial Health of Public Listed Companies In Malaysia	Intan Suryani Abu Bakar		