CURRENT ISSUES IN CORPORATE GOVERNANCE, FINANCIAL ACCOUNTING AND ECONOMICS OF AUDITING

Day 1 – 04.04.2016

9.00 – 12.30 Firm as a Nexus of Contracts and Corporate Governance (Professor Z. Matolcsy)

Background Reading:


Required Reading:


Note: It is a requirement to identify the key ideas in the above four papers

Need to know:

1.30 – 4.30 The Role of Boards and Board Composition (Professor M. Bugeja)

Background Reading:


Required Reading:


Some Australian Evidence:


Bugeja, M., Matolcsy, Z., Mehdi, W., and H. Spiropoulos, 2013, “Do the compensation and industry expertise of non-executive directors affect M&A decisions?” submitted to the Australian Journal of Management,

Day 2 – 05.04.2016

9.00 – 12.30  Compensation of CEOs, CFOs and Senior Executives  (Professor Z. Matolcsy)

Background Reading:


Required Reading:


Some Australian Evidence:


1.30 –4.30 Price Reactions to Accounting Information (Professor P. Wells)

**Background Reading:**


**Required Reading:**


**Some Australian Evidence:**


Day 3 – 06.04.2016

9.00 – 12.30 Earnings Quality (Associate Professor Y. Shan)

Background Reading:


Required Reading:


Some Australian Evidence:


1.30 – 4.30 Financial Accounting Research and Governance (Professor P. Wells)

**Background Reading:**


**Required Reading:**


**Some Australian Evidence:**


Bond, D., Govendir, B. and Wells, P., An evaluation of asset impairment decisions by Australian firms and whether this was impacted by AASB 136. Accounting and Finance, forthcoming.

Topics in Archival Audit Research (Professor J. Francis)

9:00-12:30 and 1:30-4:30

Background Readings:


Required Readings:

Research on Audit Firms, Offices and Individual Auditors/Partners


Research on Audit Firm Style and Common Auditor Effects


Behavioral Economics and Effects of Geography in Archival Audit Research


Strategies to Help in Ruling Out Endogeneity Threats

See Background Readings.
**Day 5 – 08.04.2016**

9.00 – 12.30  Topics in Archival Audit Research (Professor A. Ferguson)

**Auditor Supply Side Considerations: Auditor Industry Specialization**


**Capital Markets and Audit quality**


**FERGUSON, A., P. LAM AND N. MA. 2015. “MARKET REACTIONS TO AUDITOR SWITCHES UNDER A REGULATORY CONSENT REGIME: EVIDENCE FROM AUSTRALIA” WORKING PAPER, UTS**

**1.30 – 3.00  Topics in Tax Accounting (Associate Professor R. Lanis)**

**Background Reading:**


**Required Reading:**


**Some Australian Evidence:**