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

Day 1 – 03.04.2017

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:

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, 2016, “Do the compensation and industry expertise of non-executive directors affect M&A decisions?” forthcoming at the Australian Journal of Management,

Day 2 – 04.04.2017

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 Financial Accounting Research and Governance (Professor P. Wells)

Background Reading:


Required Reading:


Lubberink, Martien Jan Peter and Renders, Annelies, Are Banks' Below-Par Own Debt Repurchases a Cause For Prudential Concern? (October 21, 2016). Available at SSRN: https://ssrn.com/abstract=2725828 or http://dx.doi.org/10.2139/ssrn.2725828


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.Financial Accounting, forthcoming.
Day 3 – 05.04.2017

9.00 – 12.30 Price Reactions to Accounting Information (Professor P. Wells)

Background Reading:

Required Reading:


Some Australian Evidence:

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

**Background Reading:**


**Required Reading:**


**Some Australian Evidence:**

Day 4 – 06.04.2017

9.00 – 12.30  Accounting Quality: What is it and how can we measure it? (Professor Stephen Taylor)

The aim of this day is to introduce students to research examining earnings management and more broadly, the concept of accounting quality. The day is broken into 4 sessions. There is some significant pre-reading which serves an overview to the material I will draw on.

Pre-reading:


Section 1: Earnings Management: What is it and where did it come from?


Session 2: Can we (reliably) measure earnings management?

Ball, R., 2013, Accounting informs investors and earnings management is rife: Two questionable beliefs, Accounting Horizons 27, 847-854.


1.30 – 4.30  Accounting Quality: What is it and how can we measure it?

Session 3: Different approaches


Session 4: A broader perspective


Day 5 – 07.04.2017

Topics in Archival Audit Research (Professor Jere Francis)

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

A. Research Questions in Auditing/Overview of Audit Research

Required Readings:


B. Unit of Analysis in Audit Research: From Firms to Offices

Required Readings:


C. Unit of Analysis: More on Offices

Required Readings:


D. Auditor Style and Common Auditor Research
