



**Journal of Contemporary Accounting and Economics
Mid Year Symposium**

Friday, 4th of July 2014

The University of Auckland Business School, Auckland,
New Zealand

08.00 – 08.30am	Registration/Coffee
8:30am – 8:45am	Housekeeping and Welcome
8:45am – 9:00am	Welcoming Address
9.00 – 10.00am	Key-Note Address
	Professor Robert Knechel , Director, International Center for Research in Accounting and Auditing - University of Florida
10.00 -10.30am	Morning Tea
10.30 – 12.00pm	Session 1
Chair	Professor Ferdinand Gul (Monash University, Malaysia)
10. 30 -11.15am	Associate Professor Majella Percy (Griffith University, AUS) <i>Corporate Governance and Stock Option Vesting Conditions: Evidence from Australia</i>
Discussant	Professor Raymond Da Silva Rosa (University of Western Australia)
11.15 - 12.00pm	Associate Professor Yuen Teen Mak (National University of Singapore) <i>The Impact of Administrative Sanctions</i>
Discussant	Professor Asheq Rahman (Auckland University of Technology, NZ)
12.00 -1.00pm	Lunch
1.00 – 2.30pm	Session 2
Chair	Professor Andrew Ferguson (University of Technology, Sydney, AUS)
1.0 - 1.45pm	Professor Mahmud Hossain (Central Queensland University, Australia) <i>Corporate Life Cycle and Cost of Equity Capital</i>
Discussant	Professor David Emanuel (University of Auckland, NZ)
1.45 - 2.30pm	Ms. Minyoung Noh (Yonsei University, Korea) <i>Earnings Management Using Income Classification Shifting – Evidence from the Korean IFRS Adoption Period</i>
Discussant	Dr David Bond (University of Technology, Sydney, AUS)
2.30 - 3.00pm	Afternoon Tea
3.00 – 4.30pm	Session 3
Chair	Professor David Lont (University of Otago, NZ)
3.00 – 3.45pm	Dr Tom Scott (University of Auckland) <i>Finance company failure in New Zealand during 2006-2009: Predictable failures?</i>
Discussant	Dr Robert Czernkowski (University of Technology, Sydney, AUS)
3.45 – 4.30pm	Dr Xu-Dong Ji (La Trobe University, AUS) <i>Determinants and Economic Consequences of Voluntary Disclosure of Internal Control Weaknesses in China</i>
Discussant	Dr Ling Mei Cong (RMIT University, AUS)
4.30pm	Close