

# SMU-NTU-NUS ACCOUNTING RESEARCH CONFERENCE



## 2nd Tri-Uni Junior Faculty Accounting Research Conference 2013

Saturday 6 April 2013

8.30am to 6.00pm

(SMU-School of Accountancy, Level 3, Seminar Rm 3-2)

### *Programme*

8.30 – 8.55 am	Registration
8.55 – 9.00 am	Welcome Address by Dr Qiang Cheng, Singapore Management University
9.00 – 10.10 am	Paper 1: Managers' Pay Duration and Voluntary Disclosures Dr Young Jun Cho, Singapore Management University
10.10 – 10.30 am	<i>Tea Break</i>
10.30 – 11.40 am	Paper 2: The Effect of Estimation Risk on Audit Reporting Dr Clive Lennox, Nanyang Technological University
11.40 – 11.50 am	Break
11.50 am – 1.00 pm	Paper 3: Other-Than-Temporary Impairments Of Investment Securities by Non-Financial Firms Dr Aimee Shih, National University of Singapore
1.00 – 2.00 pm	<i>Lunch</i>
2.00 – 3.10 pm	Paper 4: Shareholder Wealth Effects of Tax Aggressiveness Transfer Dr Yanju Liu, Singapore Management University
3.10 – 3.20 pm	Break
3.20 – 4.30 pm	Paper 5: Why the Going-Concern Anomaly: Gambling in the Market? Dr Asad Kausar, Nanyang Technological University

4.30 – 4.50 pm	<i>Tea Break</i>
4.50 – 6.00 pm	Paper 6: Material Weakness in Internal Control and Stock Price Crash Risk: Evidence from SOX Section 404 Disclosure Dr Jie Zhou, National University of Singapore
6.30 – 8.00 pm	<i>Dinner</i> ( <i>The Cathay Restaurant, 2 Handy Road, The Cathay, Level 2 Singapore 229233</i> )