

Accounting & Finance/IASB Research Forum on

## Consequences of IFRS for Capital Markets, Managers, Auditors and Standard-setters

11 October 2015

- Venue** Deloitte Touche Tohmatsu, One Pacific Place, 88 Queensway, Hong Kong
- 8.30-9.00 **Registration**
- 9.00-9.20 **Welcome**  
*STEVEN CAHAN, Past Editor, Accounting & Finance; University of Auckland*  
*ANNE MCGEACHIN, Technical Principal & Academic Relations, IASB*  
*NORMAN WONG, NZ President, Accounting and Finance Association of Australia and New Zealand;*  
*University of Auckland*
- 9.20-10.15 **Other Comprehensive Income: A Review and Directions for Future Research**  
*DIRK BLACK\*, Dartmouth College*  
 Academic Discussant: *MIKE BRADBURY, Massey University*  
 Commentator: *SUE LLOYD, IASB*
- 10.15-10.40 **Morning Tea**
- 10.40-11.35 **Non-GAAP Earnings Disclosures and IFRS**  
*ANN TARCA\*, University of Western Australia; LANCE MALONE, Commonwealth Bank; MARVIN WEE,*  
*University of Western Australia*  
 Academic Discussant: *AGNES CHENG, Hong Kong Polytechnic University*  
 Commentator: *HUGH SHIELDS, IASB*
- 11.35-12.30 **The Impact of IFRS Goodwill Reporting on Financial Analysts' Equity Valuation Judgements: Some Experimental Evidence**  
*NICLAS HELLMAN\*, Stockholm School of Economics; PATRIC ANDERSSON, Stockholm School of*  
*Economics; EMELIE FRÖBERG, Stockholm School of Economics*  
 Academic Discussant: *FEI DU, University of Hong Kong*  
 Commentator: *CHUNGWOO SUH, IASB*
- 12.30-1.15 **Lunch**
- 1.15-2.10 **Panel Session: The Role of Financial Statements in Reporting Financial Performance**  
*MARY BARTH, Stanford University; GARY BIDDLE, University of Hong Kong; HANS HOOGERVORST,*  
*Chairman, IASB; KATHERINE SCHIPPER, Duke University*  
 Moderator: *HUGH SHIELDS, IASB*
- 2.10-3.05 **Longer Term Audit Costs of IFRS and the Differential Impact of Implied Auditor Cost Structures**  
*STEPHEN HIGGINS, University of Otago; DAVID LONT, University of Otago; TOM SCOTT\*, University*  
*of Auckland*  
 Academic Discussant: *SIMON FUNG, Hong Kong Polytechnic University*  
 Commentator: *DARREL SCOTT, IASB*
- 3.05-3.30 **Afternoon Tea**
- 3.30-4.25 **Unrealized Earnings, Dividends and Reporting Aggressiveness: An Examination of Firms' Behaviour in the Era of Fair Value Accounting**  
*ESTERY CHEN\*, Peres Academic Center (Israel); ILANIT GAVIOUS, Ben-Gurion University*  
 Academic Discussant: *SHIHENG WANG, Hong Kong University of Science and Technology*  
 Commentator: *KUMAR DASGUPTA, IASB*
- 4.25-5.20 **An Evaluation of Asset Impairments by Australian Firms and Whether This Was Impacted by AASB 136**  
*DAVID BOND, University of Technology, Sydney; BRETT GOVENDIR\*, University of Technology,*  
*Sydney; PETER WELLS, University of Technology, Sydney*  
 Academic Discussant: *ZILI ZHUANG, Chinese University of Hong Kong*  
 Commentator: *GARY KABURECK, IASB*
- 5.20-5.30 **Concluding Comments**

\* Presenting Author