

Program for 2019 IASB JIAR Research Forum

Monday 28 October	
8:30-9:00	Registration / coffee
9:00-9:10	Introduction from IASB members and JIAR
9:10-10:40	<p>Paper 1 <i>Standard Precision and Aggressive Financial Reporting: The Influence of Incentive Horizon</i> 30 mins author presentation Kara Hunter (Fairfield School of Business) 15 mins academic discussant: Patrick Hopkins (Indiana) 15 mins IASB/ NSS discussant: Christine Botosan 30 mins audience discussion</p>
10:40-11:00	Tea/coffee
11:00-12:30	<p>Paper 2 <i>Real Effects of Intangibles Capitalization: Empirical Evidence from Voluntary IFRS adoption in Japan</i> 30 mins author presentation: Yoshiaki Amano (Kyoto University) 15 mins academic discussant: Hollis A Skaife (University of California, Davis) 15 mins IASB/NSS discussant: Linda Mezon 30 mins audience discussion</p>
12:30-13:30	Buffet lunch
13:30-14:30	<p>Panel discussion–<i>Would the reintroduction of goodwill amortisation be beneficial?</i> Moderator: Katherine Schipper (Duke) Panellists: Mary Barth, Patrick Hopkins, Kristen Lecomte, Janet Pegg</p>
14:30-17:30	<p>Case study 1 <i>Goodwill–Improving disclosures about the performance of business acquisitions</i> Including break-out discussion (Coffee available between 15:15-15:45)</p>
17:30-18:00	Drinks reception

Tuesday 29 October	
9.00-10:30	<p>Paper 3 – <i>Mandatory IFRS and Corporate Governance in Peruvian Corporations</i></p> <p>30 mins author presentation: Gustavo Tanaka (Kyoto University of Foreign Studies)</p> <p>15 mins academic discussant: Joanna Ho (University of California, Irvine)</p> <p>15 mins IAB/ NSS discussant: Ann Tarca</p> <p>30 mins audience discussion</p>
10:30-11:00	Tea/Coffee
11:00-12:45	<p>Case study 2–<i>Primary Financial Statements–Focus on the IASB’s proposals</i></p> <p>Presentation and break-out discussions</p>
12:45-13:45	Buffet lunch
13:45-14:30pm	<p>Case study 2–<i>Primary Financial Statements–Focus on the IASB’s proposals</i> (continued)</p> <p>Feedback session</p>
14:30-15:00	<p>Paper 4– <i>The Impact of IFRS 10 on Consolidated Financial Reporting</i></p> <p>30 mins author presentation: Martin Bugeja (University of Technology, Sydney)</p>
15:00-15:30	Tea/Coffee
15:30-16:30	<p>Paper 4– <i>The Impact of IFRS 10 on Consolidated Financial Reporting</i> (continued)</p> <p>15 mins academic discussant: Katherine Schipper (Duke)</p> <p>15 mins IASB/ NSS discussant: Tom Scott</p> <p>30 mins audience discussion</p>
16:30-17:00	Concluding remarks from IASB and JIAR