**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 MCGECHIN, 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