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 MCGEACHI, 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

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: CHUNGWOOU 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