

# Program for 2018 IASB ABACUS Research Forum

## Sunday 11 November

<p><b>12:00pm – 1:45pm</b> <i>Abercrombie Business School (ABS) Building Level 1</i></p>	<p>Registration Lunch</p>
<p><b>1:45pm – 2:00pm</b> <i>ABS Lecture Theatre 1040</i></p>	<p>Introduction from IASB and Abacus</p>
<p><b>2:00pm – 3:30pm</b> <i>ABS Lecture Theatre 1040</i></p>	<p><b>Paper 1</b> <i>Non-GAAP Earnings and the Earnings Quality Trade-off</i> Yaowen Shan (University of Technology Sydney), Andrea Ribeiro (University of Technology Sydney), and Stephen Taylor (University of Technology Sydney). 30 mins author presentation 15 mins academic discussant 15 mins IASB/AASB discussant 30 mins audience discussion</p>
<p><b>3:30pm – 4:00pm</b> <i>ABS Level 1</i></p>	<p>Tea/coffee</p>
<p><b>4:00pm – 5:30pm</b> <i>ABS Lecture Theatre 1040</i></p>	<p><b>Paper 2</b> <i>Disclosure Overload? An Empirical Analysis of IFRS Disclosure Requirements</i> Amitav Saha (University of Notre Dame Australia) Richard Morris (University of New South Wales), and Helen Kang (University of New South Wales). 30 mins author presentation 15 mins academic discussant 15 mins IASB/AASB discussant 30 mins audience discussion</p>
<p><b>5:30pm – 6:30pm</b> <i>The Refectory, ABS Level 5</i></p>	<p>Drinks Reception</p>
<p><b>6.30pm – 9:00pm</b> <i>TBC</i></p>	<p>Dinner for Presenters</p>

## Monday 12 November

<p><b>9:00am – 10:30am</b> <i>ABS Lecture Theatre 1040</i></p>	<p><b>Paper 3</b> <i>Equity Financial Assets: A Tool for Earnings Management – A Case Study of Youngor Group</i> Yuanyuan Guo (University of Nevada), Siqi Lu (Shanghai University of Finance and Economics), Joshua Ronen (New York University) and Jianfang (Jennifer) Ye (Shanghai University of Finance and Economics). 30 mins author presentation 15 mins academic discussant 15 mins IASB/AASB discussant 30 mins audience discussion</p>
<p><b>10:30am – 11:00am</b> <i>ABS Level 1</i></p>	<p>Tea/Coffee</p>

<p><b>11:00am – 12:30pm</b>  ABS Lecture Theatre 1040</p>	<p><b>Paper 4</b>  Panel session 1 – Intangible Assets  <i>The Role of Accounting Rules in Mitigating Investment Efficiency: The Case of Investment in Software Development and R&amp;D</i>  Tami Dinh (University of St Gallen), Baljit K Sidhu (University of Sydney) and Chuan Yu (University of New South Wales).  30 mins author presentation 40 mins panel discussion  20 mins audience discussion</p>
<p><b>12:30pm – 1:30pm</b>  ABS Level 1</p>	<p>Buffet Lunch</p>
<p><b>1:30pm – 3:00pm</b>  ABS Lecture Theatre 1040</p>	<p><b>Paper 5</b>  Panel session 2 – Extractive Industries  <i>Extractive Industries Reporting: A Research Review</i> Sidney J. Gray (University of Sydney), Niclas Hellman (Stockholm School of Economics) and Mariya Ivanova (Stockholm School of Economics).  30 mins author presentation 40 mins panel discussion  20 mins audience discussion</p>
<p><b>3:00pm – 3:30pm</b>  ABS Level 1</p>	<p>Tea/Coffee</p>
<p><b>3:30pm – 5:00pm</b>  ABS Lecture Theatre 1040</p>	<p><b>Paper 6</b>  <i>The Quality of Independently Certified Mining Industry Disclosures of Mineral Resources and Ore Reserves, and Their Role in Assisting Capital Formation</i>  Dean Katselas (Australian National University), Baljit K Sidhu (University of Sydney), Tom Smith (Macquarie University) and Chuan Yu (University of New South Wales).  30 mins author presentation 15 mins academic discussant  15 mins IASB/AASB discussant 30 mins audience discussion</p>
<p><b>5:00pm - 5:15pm</b>  ABS Lecture Theatre 1040</p>	<p>Concluding remarks from IASB and Abacus</p>