

Session	Room	Code	Paper Title	Author 1	Author 2	Author 3	Author 4
Session 1 (Oct 10) 01.30 pm - 03.00 pm	Agung Room I	4A2011_DC105	Accounting Information Quality, Delay in Stock Price Adjustment, and Predictability of future returns	Ali Rahmani	Farzaneh Yousefi asl	Mozhgun Robotmili	-
		4A2011_P110	The Effect of Financial Performance on the Fundamental Value to Price Anomaly	Hye-Jeong Nam	-	-	-
		4A2011_P163	Financial Reporting Quality and Credit Default Swaps: Evidence from SOX 404 Internal Control Disclosures	Dr. Dragon Tang	Feng Tian	Hong Yan	-
	Agung Room II	4A2011_P253	Harmonization of IFRS and AAOIFI Standards for Sukuk	Mustafa Hanefah	Akihiro Noguchi	-	-
		4A2011_P263	Alternative Accounting Treatment for Corporate Zakat: Preliminary Analysis	Michimasa Satoh	Aprilia Beta Suandi	-	-
		4A2011_P142	Perception and Awareness of Islamic Accounting: Student Perspectives	Dodik Siswanto	-	-	-
	Agung Room III	4A2011_P239	Is Earnings Management Informational or Opportunistic? Evidence from ASEAN Countries	Dewi Kusuma Wardani	Indra Wijaya Kusuma	-	-
		4A2011_P130	Disclosures In Interim Reports: Malaysian Evidence	Norhayati Alias	Murray B. Clark	Dr Jamal Roudaki	-
		4A2011_P132	Conditional Conservatism, SOX, and the Cost of Equity Capital	Gary C. Biddle	Mary L. Z. Ma	Feng Wu	-
	Legong Room	4A2011_P180	Time for Change: Management Accounting System for Enhance Managerial Performance of Egyptian Hospitals	Salah A. Hammad	Ruzita Jusoh	Imam Ghozali	-
		4A2011_P260	The Impact of Information Presentation Formats and Types on Decision Performance: An Experimental Study of Cost-Based Decision Making	Dyah Ekaari Sekarjatningsih	Mahfud Sholihin	-	-
		4A2011_P233	The Attitudinal and Behavioral Effects Of Nonfinancial Measures	Putri Paramita Agritansia	Mahfud Sholihin	-	-
	Pendet Room	4A2011_P221	Corporate Governance, Financial Performance and Earnings Management Surrounding CEO Turnover	Jong-Seo Choi	Young-Min Kwak	Jeong-Han Baek	-
		4A2011_P154	The Impact of Changes in Malaysian Regulatory Framework on the Disclosure of Executive Directors' Remuneration	Siti Seri Delima Abdul Malak	-	-	-
		4A2011_P202	Political Participation and Entrepreneurial Initial Public Offerings in China	Anders C. Johansson	Xunan Feng	Tianyu Zhang	-
	Joged Room	4A2011_P158	Does Mandatory Auditor Rotation Increase Audit Quality? A Test of Indonesian Ministry of Finance's Decree Effectiveness	Slamet Sugiri	Rahmat Febrianto	-	-
		4A2011_P261	Operationalisation of Stakeholder Engagement: Public Sector Organisations' Perspectives	Zarina Zakaria	-	-	-
		4A2011_P177	The Sustainability of Charitable Organisations	Teruyo Omura	John Forster	-	-
	Kecak Room	4A2011_P186	The Academic Research for Accounting Education toward IFRS Implementation in Indonesia	Masako Saito	Kazuo Hiramatsu	Sekar Mayangsari	-
		4A2011_P259	Business School Students' Perceptions and Opinions on the Professional Accountancy of Turkey	Prof.Dr. Isil Pekdemir	Prof. Recep Pekdemir, Ph.D	-	-
		4A2011_P269	A Comparison Accounting Principles Learning Method between Conventional and Mathematical-Based Method on Learning Achievement and Satisfaction with Technology-Assisted Learning As A Moderating Variable	Pigo Nauli	Dr. Sony Warsono, MAFIS	-	-

Session	Room	Code	Paper Title	Author 1	Author 2	Author 3	Author 4
Session 2 (Oct 10) 03.15 pm- 04.45 pm	Agung Room I	4A2011_P248	The Influence of Intellectual Capital Disclosure on Market Performance	Ni Wayan Yuniasih, SE., M.Si.	Dr. Ni Ketut Rasmini, SE., M.Si, Ak.	Dr. Made Gede Wirakusuma, SE., M.Si	Ni Putu Sri Harta Mimba, PhD. MSI, Ak
		4A2011_P272	ROE and EVA: Could They Explain Concurrently in Stock Return Association Model?	Sumiyana	Hendrian	-	-
		4A2011_P273	Corporate propping through related party sales: the effects of regulations on the market for ownership control in China?	Maggie P Williams	Dennis W Taylor	-	-
	Agung Room II	4A2011_P128	Earnings Management and Corporate Governance: Evidence from the Malaysian Islamic Capital Market	Wan Razazila Wan Abdullah	Dr Jamal Roudaki	Murray B. Clark	-
		4A2011_P185	Maintaining Legitimacy of Islamic Bank: An Indonesia Case Study	Noval Adib	A.K. Siti-Nabiha	-	-
		4A2011_P129	Comparative Study of the Yield on Takaful and Conventional Insurance	Rachma Fitriati	Mahardi	-	-
	Agung Room III	4A2011_P165	The Effect of an Analysis of Expenses by Nature or by Function on Investors' Judgments	Pinprapa Sangchan	-	-	-
		4A2011_P174	Social Pressure as Impetus for the Quality of Underlying Profit Disclosure	Jennifer L. Harrison	Elisabeth Sinnewe	Jakob Trischler	-
		4A2011_P224	Is the Related Party Transaction another Incentive to Manage Earnings?	Aria Farahmita	Sidharta Utama	-	-
	Legong Room	4A2011_P141	Earnings Management, Information Asymmetry And Underinvestment Problem	Aulia Fuad Rahman	Mohamat Sabri Hassan	Norman Mohd Saleh	Zaleha Abdul Shukor
		4A2011_P143	Economic Consequences of the New Lease Accounting Standard in Japan	Dr. Masaki Kusano	Yoshihiro Sakuma	Noriyuki Tsunogaya	-
		4A2011_P155	Gender Diversity and The Quality of Earnings	Sari Atmini	-	-	-
		4A2011_P219	Financial Reporting Quality: Evidence Prior to and After the Enactment of the Financial Reporting Act 1997 in Malaysia	Kamarul Bahrain Abdul Manaf	Ku Nor Izah Ku Ismail	Kamarun Nisham Taufil Mohd	-
	Pendet Room	4A2011_P150	The Effect of Corporate Governance on Enterprise Risk Management (Empirical Evidence from Listed Companies in Indonesia)	Ni Wayan Rustiarini	-	-	-
		4A2011_P246	Corporate Governance, Ethnicity and Earnings Conservatism in Malaysia	Shahnaz Ismail	Shamsul Nahar Abdullah	Annuar Md Nassir	Nur Azura Sanusi
		4A2011_P231	Influence of Financial Condition on the Relation between Ultimate Ownership and Earnings Management: Empirical Evidence of Opportunistic and Efficiency of Earnings Management	I Putu Sugiarta Sanjaya	-	-	-
	Joged Room	4A2011_P112	Derivatives Risk Exposure, Volatility of Firm's Value, and Going Concern Audit Opinion	Ira Geraldina	Hilda Rossieta	-	-
		4A2011_P127	The Effect of FRS 138 Adoption on Audit Pricing: Evidence from Malaysia	Najihah Marha Yaacob	Ayoib Che-Ahmad	-	-
		4A2011_P187	The Effect of IPO Risks on Auditors' Decisions: Auditor Designation Case	Seok Woo Jeong	Seon Mi Kim	Kwang Wuk Oh	Seung Weon Yoo
	Kecak Room	4A2011_P131	The Relationship Between Moral Intensity Construct And Auditors' Ethical Decision-Making	Dr. Zuraidah Mohd Sanusi	Razana Juhaida Johari	Rashidah Abdul Rahman	Normah Omar
		4A2011_P153	Bank Ethical Disclosure Level for your perusal	Assoc. Prof Dr Siti Normala Sheikh Obid	Abdi Fatah	-	-
4A2011_P216		The Effect of Work-Family Conflict on Accountant Career Satisfaction Moderated By Gender, Marital Status, Parental Status and Position	Dian Indri Purnamasari	-	-	-	

Session	Room	Code	Paper Title	Author 1	Author 2	Author 3	Author 4
Session 3 (Oct 11) 08.30 am- 10.00 am	Agung Room I	4A2011_P107	Momentum Strategies in Indonesia Market	Cecep Setiawan	-	-	-
		4A2011_P166	Financial Crisis, Cash Flow Ratios and Saudi Arabia Stock Price	Nuri S.A Salem	Mustafa Mohd Hanefah	-	-
		4A2011_P213	A Review of the decision to go public: Theory, evidence and agenda for research	Jirapun Chorruck	-	-	-
	Agung Room II	4A2011_P266	The Effect Of Modern Tax Administration System Against Taxpayers' Compliance In Kantor Pelayanan Pajak Pratama Palembang Ilir Timur	Emylia Yuniarti	Titania	-	-
		4A2011_P247	The Influence of Fiscal Correction and Tax Planning On The Efficiency of Tax Payment	Tresno Eka Jaya Raja Gukguk	Indra	Andini	-
		4A2011_P283	The Effects of Book-Tax Differences to Earnings Response Coefficient	Nova Febriani Nainggolan	Dwi Martani	-	-
	Agung Room III	4A2011_P262	The Role of Related Firm Information in a Financial Statement Analysis	Atsushi Shiiba	Takafumi Yamaguchi	-	-
		4A2011_P264	Dividend Decision and Life-Cycle Theory	Jenang Sri Lestari	-	-	-
		4A2011_P160	The Effects of Financial and Non-Financial Characteristics on Financial Reporting Quality: A Cross Country Analysis of ASEAN Countries	Indri Tryana	Dr. Ratna Wardhani, SE, MSi	-	-
	Legong Room	4A2011_P120	Preparers' perspective of structural capital disclosure in annual reports: Evidence from listed firms on the Colombo Stock Exchange	Prof. Indra Abeysekera	-	-	-
		4A2011_P240	Accounting Conservatism Differences Between State Owned Enterprises In Terms Of Dividend Policy	Anak Agung Gede Putu Widanaputra	Dian P Yaniarta	-	-
		4A2011_P242	The detection of Creative Accounting Practices and Firm's Financial Performance	Nurulhuda Hayati Nazri	Dr. Zuraidah Mohd Sanusi	Yusarina Mat Isa	Takiah Mohd Iskandar
	Pendet Room	4A2011_P164	Recent Developments in Corporate Governance: Impact on Accounting Quality and Earnings Management - Empirical Evidence from German Publicly Traded Companies	Christoph Wallek	Marius Gros	-	-
		4A2011_P250	The Effects of Corporate Governance on Earning Management Motivation (Opportunistic Vs Efficient) Study on Non-Financial Companies Listed on Indonesian Stock Exchange	Viska Anggraita	Hilda Rosietta	-	-
		4A2011_P218	The Relationship of Corporate Governance Index, the Board of Directors, and Board of Commissioners with Firm Performance	Nurul Husnah	Dr. Sylvia Veronica Siregar	-	-
	Joged Room	4A2011_P208	Material Weaknesses in Internal Controls over Financial Reporting and Executive Turnover	Hiroshi Uemura	-	-	-
		4A2011_P152	The Impact of Ethical Climate, Suspension of Judgment, and Virtues on Professional Commitment among Auditors	Dr. Bambang Riyanto L.S	-	-	-
		4A2011_P282	The Effect of Audit Fee And Audit Risk on the Audit Time Budget	Teodora Winda Mulia	-	-	-
	Kecak Room	4A2011_P134	Disclosure of information on the Internet: Current practices and further evidence from New Zealand	Irshad Ali	-	-	-
		4A2011_P145	Process-based Model of Information Technology Adoption within Indonesian Small and Medium Enterprises	Dr. Samiaji Sarosa	-	-	-
		4A2011_P101	Strategic Management Accounting and IT Competency on Customer Service Process Performance in LGAs	Prof Jamaliah Said	Wee Shu Hui	Rohana Othman	Dennis Taylor

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Session 4 (Oct 11) 10.15 am - 11.45 am	Agung Room I	4A2011_P223	The Ohlson (1995) Model and Accounting Conservatism	Dewa Gede Wirama	-	-	-
		4A2011_P286	Foreign Shareholdings and Corporate Governance Structures of Malaysian Listed Firms	Puan Yatim	Takiah Mohd Iskandar	Elsie Nga	-
		4A2011_P159	The Effect of Related and Unrelated Diversification of Capital Structure Policy: Empirical Evidence on Indonesian Companies	Dr. Ratna Wardhani, SE, MSi	Ade Sobrina Hasibuan SE.	-	-
	Agung Room II	4A2011_P114	Book Keeping Practices and Individual Income Tax Knowledge Among Selected Malaysian Sole Traders	Nur Suriana Binti Awaludin	Dr. Zuraidah Mohd. Sanusi	Nor Suhaily Bakar	Shuhaimi Jaafar
		4A2011_P133	Conformity between the Book Income & Taxable Income of Family Firms, and Its Value Relevance: Empirical Evidence from Korea	Yun Sung Koh	Seun-Young Park	Jong-Su Han	-
		4A2011_P244	Analysis of Earnings Management through Real Activities Manipulation in Response to Income Tax Rate Reduction in 2008 (Empirical Study of Listed Manufacturing Companies in Indonesia for the Period 2008-2009)	Kristana Linintiassiwi	Christine	-	-
	Agung Room III	4A2011_P194	The Financial and Non Financial Determinants of Going Concern Opinion of Indonesia's Listed Banks in 2004-2008	Maria Putri Christary	Desi A Haris	-	-
		4A2011_P210	Evidence of the Audit Expectation Gap in Higher Learning Institution: from Student's Perspectives	Noor Afza Amran (PhD)	Raudah Danila	-	-
		4A2011_P235	Audit Quality, Investments Opportunities and Earning Management	Enny Efriani	Vera Diyanti	-	-
	Legong Room	4A2011_P197	Herd Behavior in Accounting Policies — Write-off policy of UPBO in Japan—	Yoshihiro Tokuga	Toshitake Miyauchi	-	-
		4A2011_P211	Value Relevance and Mandatory Adoption of Accounting Standards in Emerging Countries: The Case of Iran	A. Rahmani (PhD)	Z. Amini (MS)	Sauber Sheri (PhD)	Ali Roohi (PhD)
		4A2011_P222	Conservatism in the firms with window dressing settlement	Jong-Seo Choi	Hyung-Joo Lim	-	-
	Pendet Room	4A2011_P212	The Influence of Board of Commissioners, Audit Committee, Internal Auditor and Independent Auditor against Fraudulent Financial Reporting Potency	Wiwik Utami	Diaz Priantara	-	-
		4A2011_DC108	Effect Of Good Corporate Governance and Organization Culture on Influence of Dividend Policy on Earnings Management	I Gusti Ayu Made Asri Dwija P	Sutrisno	Eko Ganis Sukoharsono;	Bambang Purnomosidhi; Putu Sudana
		4A2011_P156	The Impact of Corporate Governance and Shareholder Monitoring Mechanisms on Cost of Debt: Empirical Evidence from Malaysian Listed Firms from 2003 to 2007	Zulkufly Ramly	Dr. Hafiz Majdi Ab Rashid	Associate Professor Dr. Nazli Anum Mohd Ghazali	-
	Joged Room	4A2011_P249	Audit Oversight Board (AOB): Issues on Audit Quality and Earnings Management	Zuraina Sal Salbila Binti Mohamed	Dr Zuraidah Mohd Sanusi	Prof. Dr Takiah Binti Mohd. Iskandar	Dr Lee Teck Heang
		4A2011_P139	Determinants of Internal Audit Contribution to Strategic Management: Malaysian Evidences	Nor Hafizah Zainal Abidin	Hasnah Haron	Amirul Shah Md Shahbudin	-
		4A2011_P255	The Impact Audit Firm Rotation to Audit Quality: Case Study of Real and Quasi Rotation in Indonesia	Fitriany	Sidharta Utama	Dwi Martani	Hilda Rossieta
	Kecak Room	4A2011_P106	Immersing Accounting Education in Beauty: A Class Action Research	Dr. Ari Kamayanti	Prof. Iwan Triyuwono, PhD., Ak.	Gugus Irianto, PhD.	Dr. Aji Dedi Mulawarman
		4A2011_P109	The PhD Supervisory Relationship in the Accounting Discipline	Erlane K Ghani	Jamaliah Said	-	-
		4A2011_P123	University Students Entrepreneurial Intention: Perception of Commerce Students at Shiraz Region	Dr Jamal Roudaki	-	-	-

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Session 5 (Oct 11) 01.00 pm - 02.00 pm	Agung Room I	4A2011_P140	Diversification, Idiosyncratic Risks and Bank Equity Returns	Chien-Yun Chang	Zhen-Yu Chen	Jian-Hsin Chou	-
		4A2011_P144	The Effect of Basel I Accord on Capital Adequacy Ratio Implementation and its Relationship with Credit Risk and Bank's Possession Type	Afsaneh Tavangar	Golriz Imani	-	-
	Agung Room II	4A2011_P275	The Effect of Changes in Book-Tax Income Difference on Bond Rating Changes (Empirical Study of Go Public Companies in Indonesia for the Period of 2003 - August 2010)	Puspita Rani	Christine	-	-
		4A2011_P288	The Accountability Perceptions between the Australian National Taxation and Registration Authorities and Registered Tax Agents: an Australian Perspective.	Eric Clubb	-	-	-
	Agung Room III	4A2011_P285	Conservatism and Cost of Equity Capital: Multi Dimensional Measurement Approach	Hendrik Gamaliel	Slamet Sugiri	-	-
		4A2011_P287	Loan Collateral and Accounting Conservatism	Jeff Zeyun Chen	Gerald J. Lobo	Yanyan Wang	Lisheng Yu
	Legong Room	4A2011_P162	The Effect of Accounting Disclosure, Concentrated Ownership, and Accounting Harmonization to Earnings Quality: The Case of Asia Pacific	Alfonsa Ingrid Carolina	Dr. Ratna Wardhani, SE, MSi	-	-
		4A2011_P279	Earnings Management during Global Financial Crisis (GFC): Evidence from the Australian Listed Manufacturing Companies between 2005 and 2009	Elvia R. Shauki, PhD	Siti Nurwahyuningsih Harahap	Yanivi Bachtiar	-
	Pendet Room	4A2011_P220	Voluntary Disclosure, Conservative Accounting, Life Cycle Stages, and Firm Valuation	Dr. Lodovicus Lasdi	-	-	-
		4A2011_P271	The Effect of Audit Quality on Earnings Management and Firm Value	Auliffi Ermian Challen	Dr. Sylvia Veronica Siregar	-	-