

PROGRAM

The Illinois International Accounting Symposium

**held at the University of Hawai`i at Mānoa
Honolulu, Hawaii**

June 7-9, 2007

Sponsors

School of Accountancy and the Center for International
Business Education and Research
Shidler College of Business at the University of Hawai`i at
Mānoa

V. K. Zimmerman Center for International Education and
Research in Accounting in the Department of Accountancy and
College of Business at the University of Illinois at Urbana-
Champaign

Grant Thornton, LLP

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Organizers and selection committee:

A. Rashad Abdel-khalik
Shirley Daniel
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Ira Solomon
Jenny Teruya

Reviewers:

Liming Guan
James Gong
Anh Nguyen
Thomas Pearson
Mark Peecher
S. Ghon Rhee
Kim Shima
Theodore Sougiannis
Kevin Sun

Thursday, June 7, 2007

6:30 p.m. – 8:30 p.m. Reception at the Hawaii Prince Hotel Waikiki sponsored by Grant Thornton LLP

Friday, June 8, 2007

7:00 a.m. Breakfast

8:00 a.m. *Welcome*
Dean, Vance Roley
Shirley Daniel
Ira Solomon

8:15 a.m. Research Paper Session I
Moderator: Kim Shima

*Do Auditing Standards Improve the Information Environment of Public Companies?
Evidence from an Emerging Market*
Heibatollah Sami, Lehigh University
Haiyan Zhou, The University of Texas - Pan American

Discussant: In-Mu Haw

9:30 a.m. Break

9:45 a.m. Research Paper Session II
Moderator: Mark Peecher

Factors Explaining Corporate Governance Disclosure Quality: Canadian Evidence
Walid Ben-Amar, University of Ottawa
Ameur Boujenoui, University of Ottawa

Discussant: Dan Thornton, Queen's University

11:00 a.m. Break

11:15 a.m. Research Paper Session III
Moderator: Liming Guan

Has Earnings Quality Declined Over Time? Australian Evidence
Reza Monem, Griffith University
Shadi Farshadfar, Griffith University

Discussant: Peter Clarkson, University of Queensland

12:30 p.m. Lunch

2:00 p.m. and
4:00 p.m. ***Panel on Risk, Accountability and Controls***
Shirley J. Daniel, University of Hawaii
Roger Debreceeny, University of Hawaii
Sri Ramamoorti, Grant Thornton, LLP
Moderator - Ira Solomon, University of Illinois at Urbana-Champaign

Friday, June 8, 2007 (continued)

2:00 p.m. (Group 1) Shangri La Tour
and
4:00 p.m. (Group 2)

Note: Visitors to Shangri La in Group 1 will attend the 4pm panel. Visitors to Shangri La in Group 2 will attend the 2pm panel.

7:30 p.m. Dinner (Shanghai Bistro)

Saturday, June 9, 2007

8:00 a.m. Breakfast

9:00 a.m. Research Paper Session V
Moderator: Thomas Pearson

*Analyzing the German Accounting Triad with an enhanced multifactor model –
“Accounting Premium” for IAS/IFRS and US GAAP vis-à-vis German GAAP*
Oliver Vogler, University of Regensburg
Jürgen Ernstberger, University of Regensburg

Discussant: William Cready, University of Texas at Dallas

10:15 a.m. Break

10:30 am. Research Paper Session IV
Moderator: James Gong

*The Effectiveness of the Auditor's Going Concern Evaluation as an External Governance
Mechanism: Evidence from Loan Defaults*
Alnoor Bhimani, London School of Economics
Mohamed Azzim Gulamhussen, ISCTE Business School
Samuel Lopes, Banco de Portugal (Central Bank of Portugal)

Discussant: Lynette Chou, National Chengchi University

12:00 p.m. Lunch

1:00 p.m. Research Paper Session VI
Moderator: Anh Nguyen

*Earnings Quality in International Settings: A Comparative Study of Japan, Thailand and
the U.S.A*
Asheq Rahman, Massey University
Jira Yammeesri, Massey University
Hector Perera, Macquarie University

Discussant: Paquita Davis-Friday, Baruch College, Zicklin School of Business

Saturday, June 9, 2007 (continued)

2:30 p.m.

Research Paper Session VII

Moderator: Kevin Sun

Related Party Transactions (RPTs): A Second Source for Earnings Management – Evidence from Chinese IPOs

Peng Cheng, University of Surrey

Discussant: Keejae Hong, University of Illinois at Chicago

3:45 p.m.

Closing Comments and Information about IAS in 2008

A. Rashad Abdel-khalik, University of Illinois