

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 MCGEACHIN, 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