



ARA 2020 PROGRAMME



8:30 AM	Registration				WG308
9:15 AM	Welcome from Associate Professor Anil Narayan, Head of Department of Accounting, Faculty of Business, Economics and Law, Auckland University of Technology Opening by Professor Alireza Tourani-Rad, Deputy Dean of Business, Economics and Law, Auckland University of Technology				WG308
9:30 AM	Plenary speaker: Distinguished Professor Paul Spoonley, College of Humanities and Social Sciences, Massey University, "The "New" New Zealand: Challenges and Opportunities in a Time of Demographic Change". Moderator: Professor Edwina Pio, Department of Management, Faculty of Business, Economics and Law, Auckland University of Technology				WG308
10:15 AM	Morning Tea				WF Level 4
10:45 AM	Concurrent session 1				
Technology, Sustainability & Diversity Session Chair: Borhan Bhuiyan	"A thematic analysis of the LGBTI related information communicated by Fortune Global 500" Sabrina Chong, (Auckland University of Technology)	"Culture and social media-based corporate disclosures by companies: An empirical multinational study" Lin Ma, (Auckland University of Technology)	"Sustainability and diversity of National Sport Organisation revenue" Adrian France, (Waikato Institute of Technology)		WF411
Auditing Session Chair: Angela Liew	"Professional scepticism in practice: An analysis of auditors' stories" Gina Xu, (Auckland University of Technology)	"Do reputation and tenure of auditors affect the market valuation of fair value adjustments? Evidence from Australian real estate industry" Mehnaz Laura, (Auckland University of Technology)	"Industry specialist audit teams and audit production quality" Steven Cahan, (University of Auckland)		WF413
11:35 AM	Concurrent session 2				
Technology, Sustainability & Diversity Session Chair: Ramona Zharfpeykan	"The imposition of regional fuel tax in New Zealand and its advancement" Ranjana Gupta, (Auckland University of Technology)	"Towards a comprehensive scale of social network index: A study from investors perspectives" Noushad Feroz, (University of Waikato)	"The transformation to data analytics in financial auditing: What is happening in the big-four firms?" Angela Liew, (University of Auckland)		WF411
Management Accounting, Public Sector Accounting Session Chair: Steven Cahan	"Leadership in a pandemic: Do more able managers keep firms out of trouble?" Harvey Nguyen, (Massey University)	"Institutional work and the interplay of stability and change in public budgeting reform: The case of public universities in Iran" Muhammad Bilal Farooq, (Auckland University of Technology)	"Public sector accounting reform development in Solomon Islands" Marianne Oru, (Auckland University of Technology)		WF413
12:30 PM	Plenary speaker: Hon. James Shaw, Minister for Climate Change and Associate Minister Environment (Biodiversity), (via Zoom). Moderator: Professor Chris van Staden, Department of Accounting Faculty of Business, Economics and Law, Auckland University of Technology				WG404

1:00 PM	Lunch				WG308
2:00 PM	Panel Discussion – Ray Skinner, Editor of ‘Sustainability Matters’ and Danz Tiera, Vice President of Rainbow Auckland. Moderator: Dr Paul Wells, Senior Lecturer, Department of Accounting, Faculty of Business, Economics and Law, Auckland University of Technology				WG308
2:45 PM	Afternoon Tea				WF Level 4
3:10 PM	Concurrent Session 3				
Technology & Sustainability Session Chair: Irshad Ali	“Exploring the role of management accountants in organisations: A case study in the sustainability reporting context” Matteo Molinari, (University of Sienna, University of Auckland)	“Pandemic turned into pandemonium: the effect on supply chains and the role of accounting” Ajantha Velayutham, (Auckland University of Technology)	“Employers expectation of accounting skills: The case of vocational education providers” Jude Edeigba, (Massey University)		WF411
Financial Accounting Session Chair: James Prescott	“Empirical analysis of cost stickiness of listed companies in China” Umesh Sharma, (University of Waikato)	“Dividend payment and financial restatement: US evidence” Ahmad Fawad, (Massey University)	“Cost stickiness behaviour, innovation and the information content of earnings” Walaa Ghazy, (Auckland University of Technology)		WF413
4:00 PM	Concurrent Session 4				
COVID-19 and Accounting Education Session Chair: Umesh Sharma	“Reflections on transition towards technology enabled assessment due to COVID-19 disruptions” Irshad Ali, (Auckland University of Technology)	“Distance Learning during Covid 19: Reshaping the pedagogy for accounting education” James Prescott, (Unitec Institute of Technology)	“Participation in an emergent online learning environment during the COVID-19 lockdown: How do we enhance the engagement of Chinese international students in an accounting course?” Bing Dai, (Auckland University of Technology)		WF411
Corporate Governance, Accountability Session Chair: Harvey Nguyen	“Corporate governance, political influences and bank-loan scams: A media-based study of the selected cases in a developing country” Zahir Ahmed, (Auckland University of Technology)	“Who should we trust in crisis communication: The role of cultural cognition?” Lisa Nguyen, (Auckland University of Technology)	“Accounting and religion as controlling devices- evidence from the SDA church” Peni Fukofuka, (Auckland University of Technology)		WF413
4:45 PM	Networking and Prizegiving				WG308
Conveners:	Sabrina Chong sabrina.chong@aut.ac.nz 09 921 9999 ext 7978	Asheq Rahman asheq.rahman@aut.ac.nz 09 921 9999 ext 7919			