



The Vincent C. Ross Institute of Accounting Research

presents:

The 2006 Journal of Accounting, Auditing and Finance/KPMG Foundation Conference

on:

Accounting Dynamism: Research on Recent Events, Corporate Governance, Regulation and Disclosure

September 15 & 16, 2006

New York University Stern School of Business

44 West Fourth Street, New York, NY 10012

FRIDAY, SEPTEMBER 15, 2006

9:45 a.m. – 10:15 a.m.

Registration & Breakfast

Barr-Kawamura Commons, Room 5-50

Henry Kaufman Management Center

44 West Fourth Street

10:15 a.m. – 10:30 a.m.

Welcome & Opening Remarks

Room 2-60, Henry Kaufman Management Center

Bala K.R. Balachandran, Editor-in-Chief, Journal of Accounting, Auditing & Finance

10:30 a.m. – 11:45 a.m.

[Governance and the Split of Options between Executive and Non-executive Employees by Wayne R. Landsman and Mark Lang, University of North Carolina & Shu Yeh, National Taiwan University](#)

Presenter: Wayne R. Landsman, University of North Carolina

Discussant: Venkatesh Nagar, University of Michigan

11:45 a.m. – 1:00 p.m.

[Conservatism, Growth, and Return on Investment by Madhav V. Rajan, Stefan Reichelstein and Mark T. Soliman, Stanford University](#)

Presenter: Mark T. Soliman, Stanford University

Discussant: Bharat Sarath, Baruch College of the City University of New York

1:00 p.m. – 2:00 p.m.

Lunch

Barr-Kawamura Commons, Room 5-50
Henry Kaufman Management Center

2:00 p.m. – 3:15 p.m.

[Did Earnings Conservatism Increase For Former Andersen Clients? by Gopal Krishnan, George Mason University](#)

Presenter: Gopal Krishnan, George Mason University
Discussant: Paul K. Chaney, Vanderbilt University

3:15 p.m. – 4:30 p.m.

[Audit Committee Financial Literacy: A Work in Progress by Roman L. Weil and Douglas J. Coates, University of Chicago and M. Laurentius Marais, William E. Wecker Associates, Inc.](#)

Presenter: Roman L. Weil, University of Chicago
Discussant: John A. Elliott, Baruch College of the City University of New York

4:30 p.m. – 4:50 p.m.

Break

4:50 p.m. – 6:05 p.m.

[An Empirical Analysis of CEO Risk Aversion and the Propensity to Smooth Earnings by A. Rashad Abdel-Khalik, University of Illinois at Urbana-Champaign](#)

Presenter: A. Rashad Abdel-Khalik, University of Illinois at Urbana-Champaign
Discussant: Erik Peek, Maastricht University

6:05 p.m. – 8:00 p.m.

Dinner – The Torch Club, 18 Waverly Place
(between Greene & Mercer Streets)

SATURDAY, SEPTEMBER 16, 2006

8:30 a.m. – 9:00 a.m.

Breakfast

Barr-Kawamura Commons, Room 5-50
Henry Kaufman Management Center
44 West Fourth Street

- 9:00 a.m. – 10:15 a.m. [Earnings Momentum and Earnings Management by James Myers & Linda A. Myers, Texas A&M University and Douglas J. Skinner, University of Chicago](#)
Presenter: Douglas J. Skinner, University of Chicago
Discussants: Prem Jain, Georgetown University & Zhaoyang Gu, Carnegie Mellon
- 10:15 a.m. – 11:30 a.m. [Organizational structure and Earnings Management by Kin-Wai Lee, Nanyang Technological University, Baruch Lev, New York University, and Gillian Yeo, Nanyang Technological University](#)
Presenter: Kin-Wai Lee, Nanyang Technological University
Discussant: Irene Kim, Duke University
- 11:30 a.m. – 11:50 a.m. **Break**
- 11:50 a.m. – 1:05 p.m. [Regulation Fair Disclosure and Analysts' First-Forecast Horizon by Surya Janakiraman, Suresh Radhakrishnan and Rafal Szwejowski, University of Texas at Dallas](#)
Presenter: Suresh Radhakrishnan, University of Texas at Dallas
Discussant: Larry Brown, Georgia State University
- 1:05 p.m. – 1:25 p.m. Closing Remarks
Feng Gu, State University of New York at Buffalo

Best Paper Selection
- 1:25 p.m. – 2:30 p.m. **Lunch**
Barr-Kawamura Commons, Room 5-50
Room 5-50, Henry Kaufman Management Center

Financial support from KPMG Foundation is gratefully acknowledged

CONTINUING PROFESSIONAL EDUCATION CREDITS

Learning Objectives: To disseminate accounting information together with related research papers.

Delivery Method: Group-live

Program Level: Update

Prerequisites: Adequate business and/or academic experience

Advanced Preparation: Reading articles & reviewing materials.

To **register** for this course, contact, Atherine Allison, Vincent C. Ross Institute of Accounting Research at 212-998-4143 or visit our website, <http://w4.stern.nyu.edu/ross/>

Registration is limited and will be made on a first come first serve basis. Please submit completed registration forms to rossconf@stern.nyu.edu or fax 212-995-4004.

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Earn 12 CPE Credits (based on a 50 minute credit hour).



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