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

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
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Program Level: Update

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