

The Vincent C. Ross Institute of Accounting Research
New York University
Stern School of Business

Presents

**The 2003 Journal of Accounting, Auditing &
Finance/KPMG Foundation Conference**

on

MANAGEMENT OF ACCOUNTING INFORMATION



January 16 & 17, 2003
New York City

Sponsored By: 

2003 JOURNAL OF ACCOUNTING, AUDITING & FINANCE/KPMG FOUNDATION CONFERENCE

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Conference Location

New York University
Stern School of Business
Tisch Hall, Room 201
40 West 4th Street
New York, NY 10012

CONFERENCE SCHEDULE

THURSDAY, JANUARY 16, 2003

10:00am – 10:30am

REGISTRATION & BREAKFAST
The Surdna Conference Center -Tisch Hall 3rd floor

10:30am – 10:45am

WELCOME & OPENING REMARKS - Tisch 201
Bala K. R. Balachandran, *JAAF Editor*
Paul Zarowin, *Conference Chair*

10:45am – 12:15pm

[“Does Analyst Behavior Explain Market Mispricing of Foreign Earnings for U.S. Multinational Firms?”](#)
by Inder K. Khurana, Raynolde Pereira, University of Missouri-Columbia and K. K. Raman, University of North Texas

Presenter: Inder K. Khurana
Discussant: Grace Pownall, Emory University

12:15pm – 1:15pm

LUNCH
The Surdna Conference Center
Tisch Hall 3rd floor

1:15pm – 2:45pm

[“A League of Their Own? Financial Analysts’ Responses to Restatements and Corrective Disclosures”](#) by Paul A. Griffin, University of California, Davis

Presenter: Paul A. Griffin
Discussant: Scott Richardson, University of Pennsylvania

2:45pm – 3:00pm

BREAK
The Surdna Conference Center
Tisch Hall 3rd floor

3:00pm – 4:30pm

[“Security Analyst Experience and Post-Earnings-Announcement Drift”](#) by Michael B. Mikhail, Duke University, Beverly R. Walther, Northwestern University and Richard H. Willis, Duke University

Presenter: Michael B. Mikhail
Discussant: Ashiq Ali, University of Arizona

4:30pm–4:45pm

BREAK
The Surdna Conference Center
Tisch Hall 3rd floor

CONFERENCE SCHEDULE

4:45pm – 6:15pm

[“Stock Option Compensation and Earnings Management Incentives”](#) by Terry Baker, Wake Forest University, Denton Collins, University of Houston and Austin Reitenga, University of Texas at San Antonio

Presenter: Terry Baker

Discussant: Jennifer Gaver, University of Georgia

6:15pm – 7:30pm

R E C E P T I O N

The Commons

Kaufman Management Center (Adjacent Building)

44 West Fourth Street, Room 1-100

FRIDAY, JANUARY 17, 2003

8:30am – 9:00am

B R E A K F A S T

The Surdna Conference Center

Tisch Hall 3rd floor

9:00am – 10:30am

[“The Influence of Culture and Corporate Governance on the Characteristics that Distinguish Superior Analysts”](#)

by Michael Clement, University of Texas at Austin, Lynn Rees and Edward P. Swanson, Texas A&M University

Presenter: Lynn Rees

Discussant: Dan Givoly, Pennsylvania State University

10:30am – 10:45am

B R E A K

The Surdna Conference Center

Tisch Hall 3rd floor

10:45am – 12:15pm

[“The Predictive Value of Analyst Characteristics”](#) by

Lawrence D. Brown and Emad Mohd, Georgia State University

Presenter: Emad Mohd

Discussant: Patricia O’Brien, University of Waterloo

12:15pm – 1:30 pm

L U N C H & B E S T P A P E R

P R E S E N T A T I O N

The Surdna Conference Center

Tisch Hall 3rd floor

CPE INFORMATION



New York University, Stern School of Business is registered with the National Association of State Boards of Accountancy (NASBA), as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN, 37219-2417. NASBA phone number: 615.880.4200. Web site: www.nasba.org

Requirements for participation in program: Adequate business and/or academic experience

Recommended CPE Credits: 10