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

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, Aurtherine 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.

**Complaint Resolution Policy:** For information regarding complaint and program cancellation policies, please contact our office at 212-998-4143.

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

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