

2024 Journal of Contemporary Accounting & Economics (JCAE) Annual Symposium

9-10 January 2024 (Tuesday-Wednesday)

Keynote/ Plenary Sessions/ ESG Forum: M1603, 16/F, Li Ka Shing Tower, PolyU Campus

Concurrent Sessions: R1108, R1109, 11/F, Shirley Chan Building, PolyU Campus

Master of Ceremonies: Jingran Zhao, The Hong Kong Polytechnic University

9 January (Tuesday)

Time	Event	Venue
0830-0900	Registration (with morning coffee)	M1603
0900-0910	Welcome Remarks Ir Prof. T.C. Edwin Cheng, Dean, Faculty of Business, The Hong Kong Polytechnic University Prof. Bin Srinidhi, JCAE Chief Editor, The University of Texas at Arlington	M1603
0910-1010	Keynote 1: Materiality in Reporting and Assurance Prof. Katherine Schipper, Duke University	M1603
1010-1055	Plenary 1: Human Capital Quality and Cash Holdings <i>Harshali Damle, Indian Institute of Management Bangalore</i> <i>Rajesh Kumar Sinha, Xavier School of Management</i> Presenter: Harshali Damle, Indian Institute of Management Bangalore Discussant: Wenfeng Wang, Southern University of Science and Technology	M1603
1055-1100	Group Photo	
1100-1120	Tea Break	
1120-1205	Plenary 2: Investigating the Joint Effect of Competitive Strategies and Pay Gap on ESG Performance <i>Johnny Jermias, Simon Fraser University</i> <i>Fereshteh Mahmoudian, Simon Fraser University</i> Presenter: Johnny Jermias, Simon Fraser University Discussant: Kelvin Yeung, City University of Hong Kong	M1603
1205-1250	Plenary 3: Environmental and Social Disclosure, Managerial Entrenchment, and Investment Efficiency <i>Ying Wu, Salisbury University</i> <i>Hong Kim Duong, Old Dominion University</i> <i>Eduardo Schiehl, HEC Montreal, University of Montreal</i> <i>Hong Yao, Salisbury University</i> Presenter: Ying Wu, Salisbury University Discussant: Xiang Yi, The Hong Kong Polytechnic University	M1603
1250-1415	Lunch at Ju Yin House 聚賢樓, 4/F, Communal Building, PolyU Campus	
1415-1545	Concurrent 1 1A: ESG Culture, Strategies and Disclosure Moderator: Xiaohui Li, The Hong Kong Polytechnic University	
	Transmission Effect of Insurers' Climate Risk Disclosures on Their Corporate Bond Investees' Environmental Friendliness <i>Jiang Cheng, Lingnan University</i> <i>Jia Guo, The Hong Kong Polytechnic University</i> <i>Xiaohui Li, The Hong Kong Polytechnic University</i> <i>Jeffrey Ng, The University of Hong Kong</i> <i>Nan Yang, The Hong Kong Polytechnic University</i> Presenter: Xiaohui Li, The Hong Kong Polytechnic University Discussant: Yuanyuan Chen, City University of Hong Kong	R1108

Time	Event	Venue
1415-1545	<p>Are Impact Investing (“Doing Good”) and Socially Responsible Investing (“Not Doing Bad”) Strategies Associated with Market Values? <i>Anthony C. Ng, The University of Melbourne</i> <i>Zabihollah Rezaee, University of Memphis</i></p> <p>Presenter: Anthony C. Ng, The University of Melbourne Discussant: Charles Adubofour, The Hong Kong Polytechnic University</p>	R1108
	<p>Does a Founder’s Cultural Imprint Affect ESG Performance? <i>Yuanyuan Chen, City University of Hong Kong</i> <i>Ellen Jin Jiang, Xi’an Jiaotong-Liverpool University</i> <i>Phyllis Lai Lan Mo, City University of Hong Kong</i></p> <p>Presenter: Yuanyuan Chen, City University of Hong Kong Discussant: Xiaohui Li, The Hong Kong Polytechnic University</p>	R1108
1415-1545	<p><u>1B: New Methods in ESG</u> Moderator: Mingming Ji, The Hong Kong Polytechnic University</p>	
	<p>Catering to Environmental Premium in Green Venture Financing: Evidence from a BERT-based Deep Learning Approach <i>Mingze Gao, The University of Sydney</i> <i>Henry Leung, The University of Sydney</i> <i>Tse-Chun Lin, The University of Hong Kong</i> <i>Thi Huyen Chi Vu, The University of Sydney</i></p> <p>Presenter: Henry Leung, The University of Sydney Discussant: Mingming Ji, The Hong Kong Polytechnic University</p>	R1109
	<p>Machine Learning in Predicting Extreme Earnings Changes and Abnormal Returns <i>Wai Ho (Wilson) Chan, The Hong Kong Polytechnic University</i> <i>Mingming Ji, The Hong Kong Polytechnic University</i> <i>Jian Kang, Dongbei University of Finance and Economics</i> <i>Jingran Zhao, The Hong Kong Polytechnic University</i></p> <p>Presenter: Wai Ho (Wilson) Chan, The Hong Kong Polytechnic University Discussant: Dave Ding, The Hong Kong Polytechnic University</p>	R1109
	<p>R&D Collaboration Network Centrality and Firm Financial Performance <i>Fangfang Hou, Xiamen University</i> <i>Yue Luo, The Hong Kong Polytechnic University</i> <i>Jiazhen Wang, Zhejiang University</i></p> <p>Presenter: Fangfang Hou, Xiamen University Discussant: Jia Guo, The Hong Kong Polytechnic University</p>	R1109
1545-1605	<i>Transition of Location</i>	
1605-1650	<p>Plenary 4: ESG Rating Agencies and Investors’ Reactions to Earnings News <i>Qingyuan Li, Wuhan University</i> <i>Albert Tsang, Southern University of Science and Technology</i> <i>Qiong Wu, Beijing Normal University – Hong Kong Baptist University United International College</i> <i>Xi Xiong, Wuhan University</i></p> <p>Presenter: Qiong Wu, Beijing Normal University – Hong Kong Baptist University United International College Discussant: Lou Yun, Singapore Management University</p>	M1603

Time	Event	Venue
1650-1750	ESG Forum by Industry Practitioners Theme: Powering the Net Zero Transition through Green Financial Technology and Transition Finance Stan Ho, Institute of Sustainability and Technology Loretta Ng, PricewaterhouseCoopers Xiaoshu Wang, MSCI Moderator: Chi-Man Yip, The Hong Kong Polytechnic University	M1603
1750-1800	Closing of Day 1 Prof. Nancy Su, Head, School of Accounting and Finance, The Hong Kong Polytechnic University	M1603
1815	<i>Dinner at U.Green, 5/F, Communal Building, PolyU Campus</i>	

10 January (Wednesday)

Time	Event	Venue
0900-1000	Keynote 2: ESG Literature – What Have We Learned? Prof. Qiang Cheng, Singapore Management University	M1603
1000-1045	Plenary 5: PCAOB International Inspections and Auditor Industry Specialization <i>Solomon Wise Dodzidenu Adza, The Hong Kong Polytechnic University</i> Presenter: Solomon Wise Dodzidenu Adza, The Hong Kong Polytechnic University Discussant: Zhifeng Yang, Stony Brook University	M1603
1045-1105	<i>Transition of Location</i>	
1105-1235	Concurrent 2 <u>2A: International ESG</u> Moderator: Fangfang Hou, Xiamen University	
	Game of Thrones: A Study of Multinational Corporations in the Midst of International Politics <i>Jiaxing You, Xiamen University</i> <i>Wei Liu, Xiamen University</i> <i>Jingjing Xia, Wenzhou-Kean University</i> Presenter: Jingjing Xia, Wenzhou-Kean University Discussant: Fangfang Hou, Xiamen University	R1108
	Analyzing ESG Follow Through of Pension Funds: Evidence from Korea National Pension Services <i>Sehee Kim, Seoul National University</i> <i>Woo-Jong Lee, Seoul National University</i> <i>Hee-Yeon Sunwoo, Sejong University</i> <i>Aaron Yoon, Northwestern University</i> Presenter: Hee-Yeon Sunwoo, Sejong University Discussant: Chi-Man Yip, The Hong Kong Polytechnic University	R1108
	Who Benefits from Contract Labor? <i>Sera Choi, Korea National Open University</i> <i>Jeong-Hoon Hyun, Chung-Ang University</i> <i>Keumah Jung, Seoul National University</i> <i>Woo-Jong Lee, Seoul National University</i> Presenter: Keumah Jung, Seoul National University Discussant: Hee-Yeon Sunwoo, Sejong University	R1108

Time	Event	Venue
1105-1235	<p><u>2B: ESG Implications</u> Moderator: Daphne Lau, The Hong Kong Polytechnic University</p> <p>Do Natural Disasters Affect Investment Efficiency? <i>Lin-Hui Yu, National Taiwan University</i></p> <p>Presenter: Lin-Hui Yu, National Taiwan University Discussant: Zhaoran Gong, Xi'an Jiaotong-Liverpool University</p> <p>Time Zone Difference and Employee Coordination: Evidence from Mergers and Acquisitions <i>Zhaoran Gong, Xi'an Jiaotong-Liverpool University</i></p> <p>Presenter: Zhaoran Gong, Xi'an Jiaotong-Liverpool University Discussant: Lin-Hui Yu, National Taiwan University</p> <p>Implied Threat of Auditor Dismissal in Client-Auditor Relations: Delay in the Auditor Renewal Announcement and its Implications <i>Jingran Zhao, The Hong Kong Polytechnic University</i></p> <p>Presenter: Jingran Zhao, The Hong Kong Polytechnic University Discussant: Daphne Lau, The Hong Kong Polytechnic University</p>	R1109
1245	<p><i>Lunch (with the announcement of Best Paper and Best Discussant Awards)</i> <i>Regal Court 富豪軒, 2/F, Regal Kowloon Hotel, 71 Mody Road, Tsimshatsui</i></p>	

Time Allocation

Keynote (1 hr): 45 mins for presentation and 15 mins for Q&A

Plenary Presentation (45 mins): 30 mins for presenter, 10 mins for discussant, 5 mins for Q&A

Concurrent Presentation (30 mins): 15 mins for presenter, 10 mins for discussant, 5 mins for Q&A