

Macquarie University Accounting and Finance Conference 2025

Program



MACQUARIE
University
BUSINESS SCHOOL
SYDNEY · AUSTRALIA

Day 1 – Thursday 25 September 2025

8.30 am – 9am	Registration (Macquarie University City Campus, Level 24, 123 Pitt St, Sydney NSW 2000)			
9am – 10.30am	Keynote 1 Title: Accounting profession as a gateway to exciting & diverse careers Speaker: Ainslie van Onselen, CEO – Chartered Accountants Australia and New Zealand Venue: Level 24			
10.30 am – 11am	Morning tea			
	Concurrent Session			
	Room 2414	Room 2415	Room 2408	Room: 2412
	Financial Accounting	Finance	Education	Corporate disclosure and governance
Chair	Hui Zhou	Hamid Yahyaei	Martin Turner	Yuqian Zhang
11am – 11.30 am	Corporate Culture and Earnings Management: Insights from Earnings Call Transcripts Presenter: Uyen Nguyen Discussant: Hui Zhou	Credible Commitment through Eponymy: Implications for Dividend Payout Policy Presenter: Jinlan Huang Discussant: Carl Shen	Programmatic Assessment: Example of its Use in a Capstone Accounting Unit Presenter: Martin Turner Abstract	IFRS Disclosure and Firm Performance: Evidence from New Zealand's Capital Markets Presenter: Yuqian Zhang Discussant: Parmod Chand
11.30am – 12pm	Natural Disasters and Financial Analysts: The Impact of Hurricanes on Earnings Forecasts Presenter: Hui Zhou Discussant: Jengfang Chen	Employee rights and investment cash flow sensitivity Presenter: Ruoyun Zhao Discussant: Hamid Yahyaei	Empowering Accounting Students Through Classroom Coaching: Enhancing Learning, Confidence and Self-Belief Presenter: Rola Zaki	The Effect of Corporate Governance on Firm Value: The Moderating Role of Economic Condition Presenter: Parmod Chand Discussant: Yuqian Zhang

12pm – 12.30pm	Beyond Numbers: ESG Disclosures and Quality of Financial Reporting. Myth or Reality Presenter: Muhammad Naveed	Asset Pricing under Inferential Complexity Presenter: Hamid Yahyaei Discussant: Jeffrey Wong	Auditing Education: Navigating the Landscape of AI, Big Data, and Non-Financial Insights with Innovative Pedagogy Presenter: Suresh Sood	The association between CSR disclosure quality and the triple-bottom-line performance: the mediating role of employee organisational commitment and trust Presenter: April Moses
12.30pm – 1.15pm	Lunch			
1.15pm – 2.30pm	Keynote 2 Title: New Frontiers in Tax Administration in Australia - key issues Speaker: Ruth Owen, Taxation Ombudsman Venue: Level 24			
	Room 2414	Room 2415	Room 2408	
	Management Accounting	Carbon/sustainability	Audit	
Chair	Sophia Su	Haiyan Jiang	Samuel Cheung	
2.30pm -3pm	The exploitation of NDIS workers: The antecedent role of enabling controls and the effect on their job satisfaction and propensity to leave Presenter: Sophia Su Discussant: Ahmad Usman Shahid	The associations between sustainability orientation, the achievement of Sustainable Development Goals (SDGs), and triple-bottom-line performance Presenter: Vega Wafaretta	Mandatory Greenhouse Gas Disclosure and Audit Pricing Presenter: Xin Tan Discussant: Meiting Lu	
3pm – 3.30pm	Indigenous Australians’ Resilience and Financial Satisfaction: A mediated moderation model of financial self-efficacy, and financial skills. Presenter: Ahmad Usman Shahid	More than a Number: The Informativeness of Scope 3 Emissions Disclosures in Australia and New Zealand Presenter: Xichen Wang Discussant: Haiyan Jiang	Roses Given, Fragrance in Hand: Clients’ Charitable Contributions in Auditors’ Hometowns and Audit Opinions Presenter: Samuel Cheung Discussant: Hung Do	

3.30pm – 4pm	Prosociality in performance management: Integrating second nature Presenter: Dale Tweedie Discussant: Sophia Su	The Antecedent Role of Culture on the Adoption of Sustainable Development Goals in Pakistan Presenter: Abdul Aziz Discussant: Jessica Zhang	Environmental Reputation Risk and Auditor Behavior Presenter: Hung Do Discussant: Samuel Cheung
	Room 2414	Room 2415	Room 2408
Chair	CSR	Cyber Risk	Corporate Governance
	Le Ma	Bowen Xu	Hedda Cui
4pm – 4.30pm	CSR under the pressure of financial shocks Presenter: Le Ma Discussant: Ricky Ke Ke	Peer Breaches and Board Response: The Role of Gender Diversity, IT Expertise, and Governance Committees in Cybersecurity Risk Disclosures Presenter: Mingliang Li Discussant: Bowen Xu	The Glass Cliff: Are Promotions to CEOs Precarious for Women? Presenter: Hedda Cui Discussant: Charlene Chen
4.30pm – 5pm	Extending Corporate Social Responsibility to Water Resource Management: Testing Ostrom's Theory of the Commons Presenter: Safiah Alzahrani Discussant: Parmod Chand	Cyber Risk Contagion and Corporate Response: The Spillover Effects of Data Breaches on Tourism Industry Peers Presenter: Bowen Xu Discussant: Mingliang Li	Auditors as Tax Compliance Enforcers? Mandatory Internal Control Audits and Corporate Tax Avoidance Presenter: Charlene Chen Discussant: Weishuo Xu
5pm – 5.30pm	From Speaking Free to Promoting Green: Anti-SLAPP Laws and Corporate Green Innovation Presenter: Ricky Ke Ke Discussant: Le Ma		The Labor Market for Directors in Sustainability Governance Presenter: Weishuo Xu Discussant: Hedda Cui

Day 2 – Friday 26 September 2025

8.30am – 9am	Registration (Macquarie University City Campus, Level 24, 123 Pitt St, Sydney NSW 2000) Morning tea		
9am – 10.30am	Keynote 3 Title: Towards Global ESG Reforms – A View from the Top Speaker: Chris Freeland, CEO, CPA Australia Venue: Level 24		
	Concurrent Session		
	Room 2414	Room 2415	Room 2408
	Corporate Governance	Carbon/Sustainability	Financial distress
Chair	Jeffrey Wong	Dale Tweedie	Timothy Wang
10.30am – 11am	Misconduct and misallocation: How corporate violations exacerbate investment inefficiency Presenter: Pappu Kumar Dey Discussant: Mostafa Hasan	Stock Exchange ESG Disclosure Guidance and Carbon Mitigation: International Evidence Presenter: Jiamian Yan Discussant: Jun Liu	Forecasting Corporate Bankruptcy More Accurately: The Role of Employee Insights Presenter: Timothy Wang Discussant: Vivian Wang
11am – 12pm	The Role of Governance Quality, Digital Accounting Integration, and Ethical Climate in Enhancing Strategic Decision-Making: The Mediating Role of Accounting Information System Effectiveness Presenter: Ahmad Usman Shahid	Evaluating the impacts of decarbonization initiatives on green factor productivity, sustainable performance, and greenhouse gas emissions of broadacre farming systems in Australia. Presenter: Sana Bashir	The Effectiveness of the UK’s Viability Statement in Providing Early Warning Signs of Corporate Distress Presenter: Vivian Wang Discussant: Kerui Zhai
12pm – 12.45 pm	Keynote 4 Title: Towards New Directions in Accounting Research of the Social Speaker: Professor Wai-Fong Chua, The University of Sydney Business School		

12.45pm – 1.15pm	<p>Refinancing Risk and Carbon Emissions</p> <p>Presenter: Zongjin Wang Discussant: Pappu Kumar Dey</p>	<p>Making Non-Financial Values Count: Constructing Ecological, Cultural, and Social Value in Sustainable Policy Evaluation</p> <p>Presenter: Jun Liu Discussant: Dale Tweedie</p>	<p>Corporate Site Visits and Supply Chain Stability</p> <p>Presenter: Kerui Zhai Discussant: Timothy Wang</p>
1.15 pm – 2pm	<p>Concluding Comments – Professor Rahat Munir & Lunch</p>		