

Call for Papers and Participation
The 2015 MIT Asia Conference in Accounting
July 13 and 14, 2015, Shenzhen, China

Conference Objectives:

The MIT Asia Conference in Accounting aims to bring together academics and practitioners of accounting and corporate governance in the Asia-Pacific region with leading scholars from the United States, Europe, and beyond. **The conference is open to all those who are interested in attending.** The goal of this annual two-day conference is to incubate and develop rigorous and relevant research in the field of accounting, defined broadly. Through thoughtful and constructive workshops and interactions, the conference expects to encourage and facilitate researchers in Asia to employ the highest standards of academic diligence in addressing challenges that are topical to managers, investors, regulators, and/or market intermediaries such as auditors and analysts. Over time, the conference hopes to become a preeminent forum for cutting-edge accounting research in Asia.

Organizer:

Sloan School of Management, Massachusetts Institute of Technology

Conference Organizing Committee:

SP Kothari, MIT Sloan School of Management, MIT
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Hollis Skaife, University of California
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Franco Wong, INSEAD
Xinzhong Xu, Lingnan (University) College, Sun Yat-sen University
Jian Xue, Tsinghua University
Hong Yan, SAIF, Shanghai Jiao Tong University
Holly Yang, Singapore Management University
Eric Yeung, Cornell University
Haifeng You, Hong Kong University of Science and Technology
Gwen Yu, Harvard Business School

Call for Papers:

The conference encourages submission of manuscripts in English in all areas of accounting and corporate governance, without limitations on research methods. Manuscripts that develop new ideas or theories, attempt to advance our understanding of real-world phenomena, and/or address pressing managerial and policy issues will be encouraged. The research does not have to be Asia-centric; it can be global in focus and application.

Paper Submissions:

Authors are invited to submit completed papers. Papers will be selected by the Program Committee consisting of a panel of international scholars. To submit your paper, please visit the conference website at <http://mitsloan.mit.edu/events/asia-conference-in-accounting/>.

Paper submission deadline is Monday, March 16, 2015. The submitting authors will be notified of the Program Committee's decision by Thursday, April 30, 2015.

Best Paper Award:

Two best paper awards, US\$2,500 and US\$1,000, will be presented at the end of the conference.

About the Conference:

The conference is open to all those who are interested in attending. The conference will be held in Shenzhen, China on July 13-14, 2015. All conference participants (including presenting authors) are required to pay a registration fee of US\$250; special pricing of US\$100 is available for students with a valid student ID. The registration fee includes conference materials, receptions, and meals. Visit the conference URL (<http://mitsloan.mit.edu/events/asia-conference-in-accounting/>) for registration and other information. For general conference queries, please contact Shannon Pasco at SPasco@lasell.edu.

Suggested areas for submissions include, but are not limited to, the following:

- Broadly, the causes and consequences of accounting policy choice, particularly given the unique institutional environments (e.g., media restrictions) and cultural context (e.g., prevalence of informal or relational contracting) in Asian countries
- Differences and similarities in accounting and financial reporting practice across major Asian economies such as China, India, and Indonesia, and their implications for international and domestic capital allocation decisions
- The impact of non-market factors, particularly political considerations, on accounting policy choice and on the uses of financial reports
- Emerging practices in corporate governance, particularly with respect to the development and professionalization of auditing, financial analysts, and corporate boards, and the implications of these practices for financial reporting
- The factors influencing the growth and development of accounting standards in Asian countries, including IFRS harmonization efforts and the role of political coalitions and lobbying in accounting standard-setting
- The impact of globalizing accounting standards, including IFRS harmonization efforts, on financial reporting practice
- The impact of changing financial regulations, such as those intended to facilitate capital market efficiency and fairness, on accounting standards and financial reporting practice
- Book-tax conformance and its implications for accounting standards and financial reporting practice
- Accounting practice in innovative and entrepreneurial contexts such as start-ups, rural businesses, and industrial and farming cooperatives
- The differential role of executive compensation in addressing principal-agent problems in Asian businesses
- The relation between accounting numbers and debt financing, particularly given differential legal and enforcement climates
- Measures of earnings quality in financials of Asian businesses to the extent that they differ from measures traditionally used in the accounting literature
- Financial reporting and corporate governance issues in public and private family firms
- The roles of accounting controls, budgeting, cost accounting, incentive contracting, and internal auditing and control in firms with different corporate governance environments
- Performance evaluation and measurement, target costing, transfer pricing, and other management accounting and control issues in intra- and inter-organizational settings