

2023 ESG and Management Innovation

Program Overview

Macquarie Business School, Sydney, Australia

【Day 2】 4 April, 2023 (Tuesday)		
Time	Agenda	
09:00-09:10	Registration	Reception
09:10-09:40	Keynote Speech II Developments in Sustainability Reporting and how the Accounting Profession is Responding Karen McWilliams Chartered Accountants Australia and New Zealand	2408
9:45-11:30	PhD Symposium	2305
Session D 09:45-10: 50	Session D-1: Financial Accounting Session Chair: Jengfang Chen	
	043	Internal Information Environment and Acquisition Performance: Evidence from SFAS No.142 Author: Sophia Liu, National Taiwan University Audrey Hsu, National Taiwan University Ting-Hsuan Lin, National Taiwan University
	031	Linguistic Diversity and Market Reactions to Corporate Earnings Announcements Author: Yen-Cheng Chang, National Taiwan University Yu-Siang Su, National Chi Nan University Kevin Tseng, National Taiwan University Na Wang, Hofstra University
	036	Strategic Alignment and Investment Efficiency Author: Hsihui Chang, Drexel University Rong-Ruey Duh, Tunghai University Lin-Hui Yu, National Taiwan University
	Session D-2: CSR and Stakeholders Session Chair: Kuan-Cheng Ko	
	067	Corporate Social Responsibility and Tax Avoidance: Evidence from the 2018 Tax Reform in Taiwan Author: Chii-Shyan Kuo, National Taiwan University of Science and Technology
078	The Influence of Investor Sentiment on Corporate Social Responsibility in Different Industries: CEO Overconfidence as a Moderator Author: Chien-Heng Jennifer Chang, Yuan Ze University	
		2414

		Rachel Wang, Yuan Ze University	
	052	The Impact of Trade Conflict on CSR: Evidence from China Author: Yanming Cao, Shenzhen MSU-BIT University Jengfang Chen, Macquarie University Charlene Chen, Macquarie University Meiting Lu, Macquarie University	
10:50-11:00	Coffee Break		Student Hub
	Session E-1: Corporate and Ownership Structure Session Chair: Kevin Tseng		2414
	057	The Effect of a Dual-Class Share Structure on a Firm's Human Capital Investment Author: Huai-Chun Lo, Yuan Ze University I-Ju Chen, Yuan Ze University	
	087	Common Ownership, Corporate Social Responsibility, and Their Value Implications Author: Liyu He, Macquarie University Liangbo Ma, University of Wollongong	
	073	Corporate Structure and Credit Rating Author: Sophia Liu, National Taiwan University Audrey Hsu, National Taiwan University	
	Session E-2: ESG and Corporate Finance Session Chair: Keng-Yu Ho		
11:00-12:05	033	Employees as Corporate Stakeholders: The Effect of Organized Labor on Reporting Discretion Author: Ching-Hung Chang, National Taiwan University Yung-Ling Chi, National Chung Hsing University De-Rong Kong, National Taiwan University	2415
	070	Do CEO Short-Term Incentives Facilitate Better Performance? Author: Ko-Chia Yu, National Taipei University Viet Dan Nguyen, National Taipei University Chia-Ying Chan, National Taipei University	
	040	Digital Finance and Small Business Resilience to Climate Author: Yi Chen, Macquarie University Clara Zhou, Macquarie University Di Bu, Macquarie University	
12:05-12:10	Closing Ceremony		2408