

JOINT SEMINAR SERIES

AUSTRALIAN CENTRE FOR ASIAN BUSINESS, INTERNATIONAL BUSINESS, STRATEGY AND INTERNATIONAL ENTREPREUNUERSHIP RESEARCH GROUP

CENTRE FOR APPLIED FINANCE AND ECONOMICS



Presenter: Associate Professor George Shan, Accounting and Finance, Business School at The University of Western Australia.

Title: Other Comprehensive Income Disclosures, Earnings Management, Corporate Governance and Firm Performance in China.

Bio: Dr. George Shan is an Associate Professor in the Accounting and Finance Discipline of the Business School at The University of Western Australia. He holds Bachelor of Commerce, Bachelor of Applied Finance, Master of Commerce (Accounting) and completed his PhD in Accounting and Corporate Governance. George is CA (Australia) and CMA (Australia), and worked at several universities including University of South Australia, University of Ballarat, the University of Adelaide, the University of Western Australia and University of Rome Tor Vergata. He taught Financial Accounting, Management Accounting, Corporate Accounting, Accounting Concepts & Practices, Corporate Governance & Accountability, Investment Banking & Project Finance, Portfolio & Fund Management, and Financial Risk Analysis in the past and is now delivering Financial Accounting Reporting, Management Accounting and Contemporary Issues in Accounting in UWA. He is a registered principal supervisor for PhD students, and his current research areas and interests include corporate governance and its related topics within accounting and finance (i.e., firm performance, bad debts control, accounting quality, earnings management, tunneling, related-party transactions, audit quality, risk management, and corporate diversification), accounting information system (i.e., XBRL) corporate social and environmental reporting, and carbon accounting. He has published over 30 academic journal and conference papers based in recent 5 years, including Journal of Contemporary Accounting and Economics, Emerging Markets Review, Family Business Review, Corporate Governance: An International Review and Journal of Computer Information Systems.

Abstract: This study investigates whether earnings management reduces firm performance and whether disclosure of other comprehensive income and corporate governance restrain earnings management. Using data comprising 6,260 firm-year observations from all companies listed on the Shanghai and the Shenzhen Stock Exchanges during 2009–2015, the results indicate that other comprehensive income disclosure moderates earnings management and leads to earnings management lowering firm performance. The study also finds that strong corporate governance restrains managers from manage earnings, and reported of other comprehensive income joints corporate governance mechanism to improve firm performance. The practical implication can benefit for the policy-maker and regulators to evaluate the consequences of convergence of Chinese Accounting Standards with the International Financial Reporting Standards.

Date and Time: Tuesday 27 June, 1:00pm – 2:30pm

Location: Way Lee Building, WL2-47
City West Campus, University of South Australia

For further information please contact Jon Lontos on (08) 8302 0457 or email CMR-Research@unisa.edu.au

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