



– PRELIMINARY PROGRAM –

### MORNING SESSION

|                       |   |   |
|-----------------------|---|---|
| 8.45 am               | <b>REGISTRATION</b>   |   |
| 9.15 am               | Opening remarks and welcome   |   |
| 9.30 am<br>(30 mins)  | <b>PRESENTATION 1</b><br><i>Is financial reporting still an effective tool for equity investors in Australia?</i><br><b>ABSTRACT</b><br>Financial reporting has been the subject of recent criticism, particularly regarding the usefulness of financial statements for users' decision making. In response, the aim of our study is to investigate the decision-usefulness of accounting information prepared in accordance with Australian Accounting Standards and what types of other information are considered to be decision-useful.   | <b>AUTHORS</b><br><b>Nikole Gyles</b> , University of Melbourne;<br><b>Dr Dean Hanlon</b> , Monash University;<br><b>Prof Matthew Pinnuck</b> , University of Melbourne<br><b>PRESENTER:</b><br><b>MODERATOR:</b>                         |
| 10 am<br>(30 mins)    | <b>PANEL DISCUSSION</b><br><b>MODERATOR: TBA</b><br><b>PANEL: Gillian Larkins</b> , Perpetual; <b>John Price</b> , ASIC; <b>TBA</b>   |   |
| 10.30 am<br>(30 mins) | <b>AUDIENCE DISCUSSION AND Q&amp;A</b>  |   |
| <b>11.00 am BREAK</b> |   |   |
| 11.30 am<br>(30 mins) | <b>PRESENTATION 2</b><br><i>Recognition, measurement and disclosure of intangibles</i><br><b>ABSTRACT</b><br>With the expansion of knowledge-based service economies, intangible assets have an important role in an increasingly digital world. Yet International Accounting Standard (IAS) 38 and Australian Accounting Standard AASB 138 prohibit the recognition of most internally generated intangible assets. We investigate the recognition and measurement of intangible assets by ASX-listed firms and public-sector reporting entities and also non-recognition and disclosure practices in relation to internally generated intangibles that do not qualify for recognition under AASB 138. | <b>AUTHORS</b><br><b>Prof Reza Monem</b> , Griffith University;<br><b>Prof Asheq Rahman</b> , Auckland University of Technology;<br><b>Dr Humayun Kabir</b> , Auckland University of Technology<br><b>PRESENTER:</b><br><b>MODERATOR:</b> |
| 12.00 pm<br>(30 mins) | <b>PANEL DISCUSSION</b><br><b>MODERATOR: TBA</b><br><b>PANEL: Tony Krizan</b> , NHMRC; <b>Lyndal York</b> , Cochlear; <b>Toby Langley</b> , Merrill Lynch.  |   |
| 12.30 pm<br>(30 mins) | <b>AUDIENCE DISCUSSION AND Q&amp;A</b>  |   |

### 1.00 pm LUNCH

### AFTERNOON SESSION

|                      |  |  |
|----------------------|--|--|
| 1.45 am              | <b>REGISTRATION</b> (for those only attending afternoon session)   |  |
| 2.00 pm<br>(30 mins) | <b>KEYNOTE SPEAKER</b><br>Sue Lloyd, Vice Chair<br>International Accounting Standards Board  |  |
| 2.30 pm<br>(30 mins) | <b>AASB PRESENTATION</b><br>TBA  |  |
| <b>3.00 pm BREAK</b> |  |  |
| 3.30 pm<br>(60 mins) | <b>PRESENTATION 3</b><br><i>The communication of accounting information in summary financial reports</i><br><b>ABSTRACT</b><br>There has been increasing concern that financial reporting does not effectively communicate firm performance due to information overload or clutter. To provide evidence on how not-for-profit organisations summarise performance, we investigate the summary financial reports of Australian and New Zealand Local Governments (councils). We use this setting to provide information about what local governments include in their summary reports in terms of financial information, service performance information, and the quality of their discussions. We identify Australian local councils which are providing this information voluntarily. Using a case study approach, we describe reporting practices of Australian councils and compare them to their New Zealand counterparts. | <b>AUTHORS</b><br><b>Thomas Scott</b> , University of Auckland;<br><b>Michael Bradbury</b> , Massey University;<br><b>Pei-Chi (Kelly) Hsiao</b> , University of Auckland<br><b>PRESENTER:</b><br><b>MODERATOR:</b> |
| 4.00 pm<br>(30 mins) | <b>PANEL DISCUSSION</b><br><b>MODERATOR: TBA</b><br><b>PANEL: Andrew Greaves</b> , VAGO; <b>TBA</b> , <b>TBA</b> .   |  |
| 4.30 pm<br>(30 mins) | <b>AUDIENCE DISCUSSION AND Q&amp;A</b>   |  |
| 5.00 pm              | <b>CLOSING REMARKS</b>   |  |
| 5.15 pm              | <b>NETWORKING DRINKS</b>   |  |