



**KADIR HAS  
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**Asian  
Academic  
Accounting  
Association**

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## CONFERENCE PROCEEDINGS E-BOOK



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**10. ANNUAL ASIAN ACADEMIC ACCOUNTING ASSOCIATION  
CONFERENCE PROCEEDINGS**

**15-18 November 2009  
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## Preface

Welcome to the Tenth Annual Conference of the Asian Academic Accounting Association hosted by Kadir Has University in Istanbul on November 15-18, 2009! This is the first time that this prestigious conference is being held in Turkey. We are delighted to be the hosts for the auspicious tenth year of the conference. The Asian Academic Accounting Association is the premier professional organization for accounting academics across Asia. Its mission is to enhance accounting education and research and to build strong ties with the professional accounting community. The conference typically attracts accounting academics from over thirty countries along with members of the business community from the host country.

This year we received 175 manuscripts from academicians in 42 countries on five continents. 95 of these papers have been selected for presentation at the concurrent sessions, after two blind reviews. An additional 17 manuscripts were selected for the research forum applying the same review procedure. We anticipate 200 registrants, including accounting professionals in Turkey, at the conference.

This conference has been organized by a team of seven academicians. Two members of this team including Dr. Mehmet Hasan Eken, incoming AAAA President and Dr. Serkan Çankaya (both of Kadir Has University) have worked particularly diligently over the past year on organizing this conference. The AAAA appreciates their tremendous contributions in making the conference a great success.

This proceeding book contains 95 manuscripts that have been presented at the conference in various areas of accounting and finance alphabetically listed below. The conference program also lists the manuscripts for the research forum.

- 1- Accounting Education
- 2- Auditing
- 3- Behavioral Issues in Accounting
- 4- Capital Markets
- 5- Corporate Finance
- 5- Corporate Governance
- 6- Earnings Management
- 7- Financial Reporting
- 8- International Accounting
- 9- Islamic Accounting, Banking and Finance
- 10- Management Accounting
- 11- Social and Environmental Accounting
- 12- Social Responsibility
- 13- Other Issues in Accounting

Shahrokh M. Saudagaran  
Secretary General  
Asian Academic Accounting Association

Mehmet Hasan Eken  
President  
Asian Academic Accounting Association

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