



The Accounting Workshop on Experiments 2025 (Main Conference)

Friday, 16 May 2025

Location: Council Chambers, Chancellery Building, UNSW Sydney

09:00	Welcome
09:10	Keynote Address by <i>Associate Professor Emily Griffith (University of Wisconsin-Madison)</i> : Maximising Alignment of Theory and Experimental Design in Accounting Research /moderator: <i>Professor Michael Davern (University of Melbourne)</i>
10:25	Morning Tea Break (30 minutes)
10:55	Sustainability Materiality, Reporting Regime, and Transparent Disclosure <i>Qingzhi (Cathy) Cai (Monash University) & Hun-Tong Tan (NTU)</i> / moderator: <i>Hien Hoang (UNSW Sydney)</i>
11:30	The Contagion Effect of CSR Restatements: The Role of Restatement Proximity to Financial Information <i>John Ko (Monash University), Abdifatah Haji (Deakin University) & VG Sridharan (IIMK)</i> / moderator: <i>Hien Hoang (UNSW Sydney)</i>
12:05	Lunch (1 hour)
13:05	Shareholder Activism, CSR Reporting Mandate, and Managers' CSR Investment Decisions <i>Saad Alghamdi (University of Newcastle) & Sammy Ying (University of Newcastle) & Zhongtian Li (University of Newcastle)</i> /moderator: <i>Paul Sakchuenyos (Deakin)</i>
13:40	Investor Reliance on Human versus Machine Earnings Forecasts <i>Jane Serrao (Monash University), Xinning Xiao (Monash University) & Gladys Lee (Monash University)</i> / moderator: <i>Paul Sakchuenyos (Deakin)</i>
14:15	Afternoon tea break (30 minutes)
14:45	How Do Attribution Locus and Climate-Based Compensation Influence Investor Reactions to Climate-Related Targets? <i>Dani Puspitasari (Monash University), John Ko (Monash University), Soon-Yeow Phang (Monash University) & Ashna Prasad (Monash University)</i> /moderator: <i>Qingzhi (Cathy) Cai (Monash University)</i>
15:20	Information Specificity and Assurance of CSR Disclosure: The Impact on Non-Professional Investors' Judgments <i>Saleh Alzamanan (University of Newcastle), Sammy Ying (University of Newcastle) & Jialong Li (University of Newcastle)</i> /moderator: <i>Qingzhi (Cathy) Cai (Monash University)</i>
15:55	Stretch break (15 minutes)
16:10	The Value of Assurance and Expanded Disclosure of Blockchain Technology on Investors' Judgements <i>Abdifatah Haji (Deakin University), Jin Ma (University of Adelaide) & Paul Coram (University of Adelaide)</i> / moderator: <i>Soon-Yeow Phang (Monash University)</i>
16:45	Closing Comments

Keynote topic: Maximising Alignment of Theory and Experimental Design in Accounting Research

by Associate Professor Emily Griffith

Aligning your experimental design with your theory requires careful attention to all aspects of your study: participants, task, manipulations, measures, and how you plan to analyse your data. Using my own research to illustrate some of the challenges in achieving this alignment, I will walk through different considerations and tradeoffs related to all aspects of experimental design that affect a study's ability to test the proposed theory. Given the scarcity of research participants and the high cost of a "failed" experiment, I hope to share some practical insights that can help accounting researchers make the most of their data collection opportunities and maximize the impact of our research in both academic and practice communities.