

# ***2025 Annual Conference***

<https://jaa-net.jp/convention/>

Chairperson of the Organizing Committee  
of the 84th Annual Conference of JAA  
Wataru Nagatsuka  
Fukuoka University

## **International Session**

### *Opening remarks*

Tomoki Oshika,  
Waseda University (Chair of International Committee, JAA)

### *1st Session*

Moderator: Clemence Garcia, Gakushuin University

#### <TAA-1>

Do ESG and Innovation Matter in Times of Crisis? Evidence from Bank Participation in COVID-19 Bailout Programs

Hung-An Hua, Tamkang University

Discussant: Ryosuke Fujitani, Hitotsubashi University

#### <KAA-1>

CEO Turnover and Ethical Transparency: The Role of Leadership Transitions in Shaping ESG Disclosure among KOSPI-Listed Companies

Jong Won Choi, Yonsei University

Discussant: Hung-An Hua, Tamkang University

### *2nd Session*

Moderator: Takuma Kochiyama, Waseda University

#### <JAA>

Monitoring or Collusion? Common Institutional Ownership and the Accuracy of Management Earnings Forecasts in Japan

Wenjun Kuang, Hiroshima University

Discussant: Hee Jung Shin, Dong-Eui University

#### <TAA-2>

Audit Partners' Facial Trustworthiness and Bank Loan Spread: Evidence from Auditor Changes

Yu-Hsuan Chung, National Chung Cheng University

Discussant: Jong Won Choi, Yonsei University

<KAA-2>

Fundamental Analysis Using Accounting Components of Changes in Net Operating Assets

Hee Jung Shin, Dong-Eui University

Discussant: Yu-Hsuan Chung, National Chung Cheng University