

## HISTORY OF THE JAA INTERNATIONAL SESSIONS: 2004-2021

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(September 2018- September 2021)

### 1 Introduction

Delegates from the Korean Accounting Association (KAA) and the Taiwan Accounting Association (TAA) attend the annual conference of the Japan Accounting Association (JAA) every year and present their papers at the International Sessions. Presidents introduce their delegates at the general meeting of the JAA and give speech at the Welcome Reception. Although COVID-19 could temporarily prevent face-to-face activities, the International Sessions at the JAA Annual Conference were continued to be held online, and paper presentations were not stopped, which means the opportunity for academic exchange and friendship among three associations are maintained.

It cannot be denied that we miss face-to-face activities. One example of those before COVID-19 was at the JAA 2019 Annual Conference in Kobe. We visited SAKE brewery and enjoyed dinner cruise. Not only the academic program, but also the friendship program among three associations play an important role for the relation. International sessions are not only hosted by the JAA. In June, at the Summer Conference of the KAA, and in November or December, at the Annual Conference of the TAA, international sessions are hosted by each association, which means academic exchange among three associations take place three times a year, and as a result, three presidents also meet, at least, three times a year. Those activities are not only based on personal friendship among presidents or among other members, but based on the Memorandum of Understanding (MOU) between associations.

In this paper, how international sessions began and how the MOU was signed will be explained based on the official records of the JAA.

The International Committee of the JAA was organized in 2001 by the amendment of the By-Laws of the JAA Article III (<http://www.jaa-net.jp/en/bl20120730.pdf>). Before the International Committee was organized, there was the Editorial Board for *Japanese ACCOUNTING FORUM* (<http://www.jaa-net.jp/English/JAF.html>). *Japanese ACCOUNTING FORUM (JAF)* was published annually since 1993 as an annual report of the activities of the JAA in English [Hiramatsu, 2007]. As the task of editing *JAF* was included in the task of International Committee, the members of the Editorial Board became the member of the International Committee.\*

Negotiation for academic exchange between the JAA and the KAA began in Fall

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\* It might be necessary to add some information about what was happening at that time. At the turning of the millennium the Asian Academic Accounting Association (Four A) was organized. The third annual conference was held in Nagoya, Japan in 2002, and the fourth annual conference was held in Seoul, Korea in 2003. The third president of the Four A was Professor Satoh, Michimasa, a member of the JAA. That was the time when more and more members of each association met frequently for attending international conferences at home, I mean, in Japan for Japanese and in Korea for Korean, and visited each other.

2004. The details of the process are not made public yet, some kind of communication between both presidents began, and three or four members of the JAA were invited and attended the KAA Summer Conference in June 2005.

According to *The Annual Report of Japan Accounting Association 2005-2006* [JAA, 2006a], “trail” international exchange between KAA was approved by the JAA Board of Directors on September 13<sup>th</sup> 2005 at Kansai University. At the Council and the General Meeting on September 14<sup>th</sup>, Professor Sakurai, Michiharu (Chairman of the International Committee 2003-2006) announced that the international exchange proposed from the KAA will start as “trail” for two or three years and maximum four members will be sent and accepted at the annual conferences of each association.

Although the international exchange began as “trail”, at the Dinner Reception Party of the 64<sup>th</sup> Annual Conference of the JAA on September 14<sup>th</sup> 2005, Professor Ando (President of the JAA 2003-2006) introduced the KAA members as guests, and Professor Yoon, Soon Suk (President of the KAA 2005) gave a speech of greetings [JAA, 2006a].

## 2 KAA Sessions: International Sessions before the MOU

At the 65<sup>th</sup> Annual Conference hosted by Senshu University, and like previous year, at the Dinner Reception on September 6<sup>th</sup> 2006, Professor Sasaki (Chairman of the Conference Organizing Committee) introduced the KAA members as guests, and Professor 趙益淳 (Korea University) representing the KAA delegates, gave a speech of greetings [JAA, 2007]. There was KAA Session for Invited Research Presentations (KAA Session) on September 7<sup>th</sup>, and four papers, two in English and two in Japanese [JAA, 2006b], were presented. Contents of the presentations were summarized in *The Annual Report of Japan Accounting Association 2006-2007* in Japanese [JAA, 2007]. Same contents were published in *ACCOUNTING* (Issued Monthly by MORIYAMA SHOTEN) Vol.171 No.6 (2007) as a part of “The Report of the Annual Conference of the Japan Accounting Association.”

### KAA Session at JAA 2006 [JAA, 2007]

Chairperson: Sasaki, Shigeto (Senshu University)	
Jang Youn Cho (Hankuk University of Foreign Studies) Kooyul Jung (Korea Advanced Institute of Science and Technology)	Value Based Financial Statement, Financial Analysis and Valuation.
Gil S. Bae (Korea University) Jun-Koo Kang (Michigan State University)	Bank Relationship and Earnings Management: Evidence from Public Equity Offerings in Japan.
Chairperson: Sugimoto, Tokuei (Kwansei Gakuin University)	
趙益淳 (高麗大学校) 鄭錫佑 (高麗大学校)	朝鮮時代の会計文書に対する実証的研究－四介松都治簿法を中心とする－
李善馥(東西大学校)	韓日における会計基準の制定動向と差異発生原因の分析－KASB 及び ASBJ 設立以降の状況を中心として－

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Following the tradition, at the Dinner Reception of the 66<sup>th</sup> JAA Annual Conference hosted by Matsuyama University on September 1<sup>st</sup> 2007, Professor Saito (President of the JAA 2006-2009) introduced KAA members as guests, and Professor 鄭奎彦 (Korea University) representing KAA delegates, gave a speech of greeting. KAA Session for invited research presentations was scheduled in the morning on September 2<sup>nd</sup> and consisted by two paper presentations, but from that year, with commentators [JAA, 2008].

## KAA Session at JAA 2007 [JAA, 2008]

Opening Remarks: Hiramatsu, Kazuo (Kwansei Gakuin University)

Chairperson: Sugimoto, Tokuei (Kwansei Gakuin University)

Joo In Ki (Yonsei University) Shin Hyun Han (Yonsei University) Ra Chae Won (Yonsei University)	The Effect of XBRL System on the Information Asymmetry: KIND-XBRL System of KSE-Early Adapter in Korea.
Commentator: Sakaue, Manabu (Osaka City University)	
Yoon Soon Suk (Chonnam National University) Kim Hyo Jin (Chonnam National University)	The Impact of Excess Voting Rights of the Controlling Shareholders on Corporate Governance and Accruals.
Commentator: Shuto, Akinobu (Senshu University)	

After the KAA Session, in the afternoon, some paper presenters enjoyed excursion to OMOGO Gorge (<https://www.visitehimejapan.com/en/see-and-do/414>) with a member of the JAA International Committee, although it was not an official excursion by the JAA.

At the Dinner Reception of the 67<sup>th</sup> JAA Annual Conference hosted by Rikkyo University on September 8<sup>th</sup> 2008, Professor Saito (President of the JAA 2006-2009) introduced KAA members as guests, and Professor 趙賢衍 (Vice President of the KAA) gave a speech of greetings. KAA Session was on September 9<sup>th</sup> and there were two paper presentations with commentators [JAA, 2009].

## KAA Session at JAA 2008 [JAA, 2009]

Opening Remarks: Hiramatsu, Kazuo (Kwansei Gakuin University)

Chairperson: Shirata, Yoshiko (Tsukuba University)

Gil S. Bae (Korea University) W. Kross (State University of New York at Buffalo) Inho Suk (York University)	Dynamics of Managerial Overconfidence: Evidence from Insider Trades and Management Earnings Forecasts around Upward Stock Listing Change.
Commentator: Yanaga, Masao (Tsukuba University)	
Youngdeok Lmi (Korea Advanced Institute of Science and Technology) Kooyul Jung (Korea Advanced Institute of Science and Technology)	Does the Distance Enhance Analyst Forecast Accuracy? Evidence from the Group Analysts in Korea.
Commentator: Yaekura, Takashi (Hosei University)	

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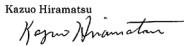

The 68<sup>th</sup> JAA Annual Conference was hosted by Kwansai Gakuin University and at the Dinner Reception on September 2<sup>nd</sup> 2009, delegates from the KAA were introduced and Professor Jee In Jang (President of the KAA 2009) gave a speech of greetings. Korea Session was in the morning on September 3<sup>rd</sup> [JAA, 2010].

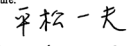
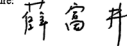
## Korea Session at JAA 2009 [JAA, 2010]

Chairperson: Jae-moon CHUN (Momoyama Gakuin University)	
Chika Saka (Kwansai Gakuin University) In Ki Joo (Yonsei University) Han-Kyun Rho (Kookmin University) Hyun Han Shin (Yonsei University)	An Empirical Analysis of the Financial Characteristics of the Firms with High Social Performance: Cases from NewsWeek Global 350 Firms.
Myung-In Kim (Seoul National University)	Do domestic and foreign earnings show different levels of conditional conservatism?
Chairperson: Sugimoto, Tokuei (Kwansai Gakuin University)	
Bok Baik (Seoul National University) Kwanghee Cho (Dongguk University) Jun Koo Kang (Nanyang Technological University)	Cross-Border Mergers, Information Asymmetries and Earnings Management.
Gil Bae S. (Korea University) Jae Eun Lee (Samil PwC)	Effects of Authoritative Qualitative and Quantitative Guidance Availability on Auditors' Materiality Judgements.

It should be noted that at the 68th Annual Conference, there was an English session among concurrent sessions where three papers were presented in English. There was also IAAER Session during the Annual Conference, same time and same location, but, as a form, located outside of the JAA Annual Conference [JAA, 2010].

## 3 Memorandum of Understanding

<b>Memorandum of Understanding</b> Between <b>Japan Accounting Association</b> and <b>Korean Accounting Association</b>	
1. The Japan Accounting Association and the Korean Accounting Association, desiring to develop academic exchange and cooperation in research and teaching in the furtherance of the advancement of and dissemination for the discipline of accounting, agree as follows:	
1.1. To encourage, and endeavor to effect, visits from one organization to the other by members for the purpose of participating in teaching and research programs and meetings.	
1.2. To offer an invitation from one organization to the other to each organization's annual meeting. The meeting registration fees will be waived for up to six members to their respective annual meetings.	
The Institutions acknowledge that all expenses of meeting costs, salary, travel, living and allied costs will be determined at the discretion, and be the responsibility, of the visitor's home organization.	
1.3. To encourage the exchange of scientific materials, publications and information.	
1.4. To prepare, as necessary, a working program detailing the specific form and content of cooperation.	
2. The Institutions agree to review this agreement after three years from the date hereof. It may be terminated at any time by mutual consent or by three months' notice by either party.	
On behalf of the Japan Accounting Association  Kazuo Hiramatsu  President Dated: Oct. 9, 2009	On behalf of the Korean Accounting Association  Jee In Jang  President Dated: Oct. 6, 2009

MEMORANDUM OF UNDERSTANDING BETWEEN JAPAN ACCOUNTING ASSOCIATION AND TAIWAN ACCOUNTING ASSOCIATION December 10, 2009	
1. The Japan Accounting Association and the Taiwan Accounting Association, desiring to develop academic exchange and cooperation in research and teaching in the furtherance of the advancement of and dissemination for the discipline of accounting, agree as follows:	
1.1. To encourage, and endeavor to effect, visits from one organization to the other by members for the purpose of participating in teaching and research programs and meetings.	
1.2. To offer an invitation from one organization to the other to each organization's annual meeting. The meeting registration fees will be waived for up to six members to their respective annual meetings.	
The Institutions acknowledge that all expenses of meeting costs, salary, travel, living and allied costs will be determined at the discretion, and be the responsibility, of the visitor's home organization.	
1.3. To encourage the exchange of scientific materials, publications and information.	
1.4. To prepare, as necessary, a working program detailing the specific form and content of cooperation.	
2. The Institutions agree to review this agreement after three years from the date hereof. It may be terminated at any time by mutual consent or by three months notice by either party.	
On behalf of the Japan Accounting Association  President: Kazuo Hiramatsu Signature:  Dated: December 10, 2009	On behalf of the Taiwan Accounting Association  President: Fujing Shiu Signature:  Dated: December 10, 2009

According to The Annual Report of Japan Accounting Association 2010-2011, based on the approval of the Exchange Agreement between the KAA, and the Exchange Agreement between the TAA by the JAA Board of Directors on September 1st 2009, Professor Hiramatsu (President of the JAA 2009-2012) reported the conclusion of the MOU between the KAA, and the MOU between the TAA, and was approved at the JAA Council and at the JAA General Meeting on September 8th 2010 [JAA, 2011].

#### 4 International Sessions based on the MOU

The first International Session based on the MOU was at the 69th JAA Annual Conference hosted by Toyo University in the morning on September 9th and 10th [JAA, 2010b].

At the Dinner Reception on September 8<sup>th</sup>, Professor Jee Hong Kim (President of the KAA 2010) representing the KAA delegates and Professor Fujiing Shiue (President of the TAA) representing the TAA delegates gave a speech of greetings, and introduced each of their delegates. There were six delegates from the KAA and five delegates from the TAA [JAA, 2011]. From the International Sessions from this year, abstracts of the papers presented were included in *The Annual Report the Japan Accounting Association* “in English” and published in *ACCOUNTING* (Issued Monthly by MORIYAMA SHOTEN) as a part of “The Report of the Annual Conference of the Japan Accounting Association.”

International Session I (September 9th, 2010) [JAA, 2011]

Moderator: Shirata, Yoshiko (Tsukuba University)

Yong Keun Yoo (Korea University) Bjorn Jorgensen (University of Colorado) Yong Gyu Lee (Baruch College)	The Valuation Accuracy of Equity Value Estimates Inferred from the Abnormal Earnings Growth Model.
Commentator: Ohta, Yasuhiro (Keio University)	
Wonsun Paek (Sungkyunkwan University) Gilyeob Choi (Sungkyunkwan University)	Classification-shifting management and persistence of accruals around operating income.
Commentator: Otagawa, Kazuhisa (Kobe University)	

International Session II (September 10th, 2010) [JAA, 2011]

Moderator: Konishi, Noriyuki (Aoyama Gakuin University)

TsingZai C. Wu (National Cheng Kung University) Nan-Ting Kuo (National Cheng Kung University)	The Influence of the Tax Reform on the Relationship between Manager Ownership and Debt.
Commentator: Suzuki, Kazumi (Kobe University)	
Ling-Tai Lynette Chou (National Chengchi University) C.S. Agnes Cheng (Louisiana State University) Ya-Fang Wang (Providence University)	Downward Restatements, Auditor Dismissal, and Credit Ratings.
Commentator: Yoshimi, Hiroshi (Hokkaido University)	

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At the 70<sup>th</sup> JAA Annual Conference at Kurume University, not only International Session, but also International Symposium was held. On September 17<sup>th</sup>, 2011, at the Dinner Reception, Professor Jongsoo Han (Vice President of the KAA) representing the KAA delegates, and Professor Fujiing Shiue (National Taipei University) representing the TAA delegates, gave a speech of greetings, and introduced each of their delegates [JAA, 2012a].

International Session (September 18th, 2011) [JAA, 2012a]

Moderator: Kojima, Koji (Kwansei Gakuin University)

Hsiou-Wei William Lin* (National Taiwan University) Yehning Chen (National Taiwan University) Woan-lih Liang (National Taiwan University)	Convertible Preferred Stock as a Truth-Telling Mechanism in Venture Financing.
Commentator: Nishitani, Jumpei (Ritsumeikan University)	
Jinbae Kim* (Korea University) Manwoo Lee (Korea University) Jaewhan Park (Chung-Ang University) Daecheon Yang* (Chung-Ang University)	Effects of Mergers and Acquisitions on Sticky Cost Behavior.
Commentator: Yasukata, Kenji (Kindai University)	
TsingZai C. Wu* (National Cheng Kung University) Chii-Shyan Kuo (National Cheng Kung University) Kung-Hong Shih (National Cheng Kung University) Yi-Ru Wang (National Cheng Kung University)	The Information Content of Gains on Disposal of Assets Reclassified from Additional Paid-In Capital to Retained Earnings.
Commentator: Noma, Mikiharu (Hitotsubashi University)	
Woon-Oh Jung (Seoul National University) Sung-Ook Park* (Kyung Hee University)	Stock Market Responses to the Reinforcement of Home Mortgage Loan Regulation.
Commentator: Otagawa, Kazuhisa (Kobe University)	

International Symposium (September 19<sup>th</sup> 2011) [JAA, 2012a]

Chairman: Kaneta, Kentarou (Kurume University)

Kazuo Hiramatsu (President of the JAA)	Update of IFRS Adoption in Japan: September 2011.
Jongsoo Han (Vice President of the KAA)	Accounting Strategy of Korea in IFRS Era.
Fujiing Shiue (National Taipei University)	Accounting Strategies of IFRS Adoption in Taiwan.

Addition to the abstracts included in *The Annual Report of Japan Accounting Association 2011-2012*, contents of the presentations of the International Symposium were included



in *JAF 2012* [JAA, 2012b].

The 71<sup>st</sup> JAA Annual Conference was hosted by Hitotsubashi University. During the Dinner Reception Party on 30<sup>th</sup>, 2012, Professor Hiramatsu (President of the JAA) introduced Professor Taesik Ahn (President of the KAA), and Professor Ling-Tai Chou (President of the TAA), and each of them gave a speech of greetings and introduced delegates from each association. Besides International Session I consisted by two papers each from KAA and TAA, there was International Session II for papers presented by the JAA members. In IFRS Session on September 1<sup>st</sup>, two plenary speakers were Mr. Ochi, Takatsugu (IASB Board member) and Professor Seok Woo Jeong (Korea University) [JAA, 2013].

International Session I (August 31st, 2012) [JAA, 2013]

Moderator: Kojima, Koji (Kwansei Gakuin University)

Tae Hee Choi (KDI School of Public Policy and Management) Jinhan Pae (Korea University Business School) Choong-Yuel Yoo (KAIST Business School)	Asset Revaluations: Private vs. Public Companies.
Commentator: Kato, Kazuo (Osaka University of Economics)	
Yeon Bok Kim (Inha University) Jong Dae Kim (Inha University)	The Effect of Carbon Risk on the Cost of Equity Capital.
Commentator: Oshika, Tomoki (Waseda University)	

Moderator: Shirata, Yoshiko (Tsukuba University)

Wuchun Chi (National Chengchi University) Ling Lei Lisc (George Mason University) Mikhail Pevzner (George Mason University)	Big 4 Accounting Firms' Client Acceptance Decisions after SOX: the Moderating Effect of Industry Specialization and Office Size.
Commentator: Sakuma, Yoshihiro (Tohoku Gakuin University)	
YU-TING HSIEH (National Taiwan University) CHAN-JANE LIN (National Taiwan University) HSIHUI CHANG (Drexel University)	Audit Partner Reputation for Audit Quality: Evidence from Client Restatements in Taiwan.
Commentator: Ozawa, Michihiro (Rikkyo University)	

International Session II (September 1st, 2012) [JAA, 2013]

Moderator: Noguchi, Akihiro (Nagoya University)

Takashi Ebihara (Musashi University) Keiichi Kubota (Chuo University) Hitoshi Takehara (Waseda University) Eri Yokota (Keio University)	Quality of Accounting Disclosures by Family Firms in Japan.
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Carien van Mourik (Open University) Yuko Katsuo (Gakushuin University)	Performance Measurement and Income Concepts in the ASBJ and IASB Conceptual Frameworks.
Kim Watty (Deakin University) Satoshi Sugahara (Hiroshima Shudo University)	Exploring Model of Accounting Education and IESs Adoption in Australia.

Titles and the names of the authors of the papers presented at the International Sessions are listed in the *JAF* (<http://www.jaa-net.jp/English/JAF.html>) from the 72nd JAA Annual Conference at Chubu University in 2013.

JAA 2013 Chubu University	<i>JAF</i> No.22 p.35	<a href="http://www.jaa-net.jp/en/JAF2014.pdf">http://www.jaa-net.jp/en/JAF2014.pdf</a>
JAA 2014 Yokohama National University	<i>JAF</i> No.23 p.38	<a href="http://www.jaa-net.jp/en/JAF2015.pdf">http://www.jaa-net.jp/en/JAF2015.pdf</a>
JAA 2015 Kobe University	<i>JAF</i> No.24 p.32	<a href="http://www.jaa-net.jp/en/JAF2016.pdf">http://www.jaa-net.jp/en/JAF2016.pdf</a>
JAA 2016 Shizuoka Area	<i>JAF</i> No.25 p.38	<a href="http://www.jaa-net.jp/en/JAF2017.pdf">http://www.jaa-net.jp/en/JAF2017.pdf</a>
JAA 2017 Hiroshima University	<i>JAF</i> No.26 p.35	<a href="http://www.jaa-net.jp/en/JAF2018.pdf">http://www.jaa-net.jp/en/JAF2018.pdf</a>
JAA 2018 Kanagawa University	<i>JAF</i> No.27 p.33	<a href="http://www.jaa-net.jp/en/JAF2019.pdf">http://www.jaa-net.jp/en/JAF2019.pdf</a>
JAA 2019 Kobe Gakuin University	<i>JAF</i> No.28 p.36	<a href="http://www.jaa-net.jp/en/JAF2020.pdf">http://www.jaa-net.jp/en/JAF2020.pdf</a>
JAA 2020 Online	<i>JAF</i> No.29 pp.9-10	<a href="http://www.jaa-net.jp/en/JAF2021.pdf">http://www.jaa-net.jp/en/JAF2021.pdf</a>
JAA 2021 Online	English Website of the JAA	<a href="http://www.jaa-net.jp/en/conference2021.pdf">http://www.jaa-net.jp/en/conference2021.pdf</a>

### 5 What else should be written for the full story?

The activities of JAA based on the MOU are not only the International Sessions at the JAA Annual Conference. Every year five or more delegates from the JAA attend the KAA Summer Conference and the TAA Annual Conference. As the MOU became effective after September 2010, there were delegates from the JAA attending the TAA Annual Conference in December 2010 and 2011, the KAA Summer Conference in June 2011 and 2012, but they are not recorded in *The Annual Report of Japan Accounting Association 2010-2011* [JAA, 2011] nor *2011-2012* [JAA, 2012a].

According to *The Annual Report of Japan Accounting Association 2012-2013*, Professor Ozu, Chikako (Kyushu University) and Professor Yosano, Tadanori (Kobe University) presented their papers and Professor Hiramatsu (President), Professor Tokuga (Chairman of the International Committee), Professor Saka (Kwansei Gakuin University) attended the TAA Annual Conference from December 15th to 17th 2011. Professor Saka, Chika (Kwansei Gakuin University) and Professor Noda, Akihiro (Tokyo City University) presented their paper, and Professor Kusano, Masaki (Kyoto University)



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presented his paper, and Professor Hiramatsu (President), Professor Tokuga (Chairman of the International Committee), Professor Sato (Vice Chairman of the International Committee), attended the KAA Summer Conference from June 20<sup>th</sup> to 22<sup>nd</sup> 2012 [JAA, 2013].

Following is the list of delegates attending the TAA Annual Conferences and the KAA Summer Conferences after September 2012.

TAA 2012 (December 2-5) National Taiwan University	Paper presenters; Miyauchi, Toshitake (Otemon Gakuin University) Suzuki, Aiichiro (Seijoh University) Other JAA delegates; Tokuga (International Committee Chairman) Hiramatsu (JAA Board member) Tsunogaya (International Committee member)
KAA 2013 (June 19-21)	Paper presenters; Tsunogaya, Noriyuki (Nagoya University) Kagaya, Tetsuyuki (Hitotsubashi University) Japan Session presenters; Noguchi, Akihiro (Nagoya University) Sugimoto, Tokuei (Kwansei Gakuin University) Other JAA delegates; Sato, Nobuhiko (International Committee Vice Chairman)
TAA 2013 (October 24-25) Soochow University	Paper presenters; Nakashima, Masumi (Fukushima College) Hashimoto, Takashi (Aoyama Gakuin University) Yun, Shikou (Aoyama Gakuin University) Other JAA delegates; Tokuga (International Committee Chairman) Tsunogaya (International Committee member)
KAA 2014 (June 19-20)	Paper presenters; Murakami, Yutaro (Keio University) Taguchi, Satoshi (Doshisha University) Other JAA delegates; Sugimoto (International Committee member) Noguchi (International Committee member) Shiosaki (International Committee member)
TAA 2014 (October 27-28) National Taipei University	Paper presenters; Nakano, Makoto (Hitotsubashi University) Sakai, Ayami (Doshisha University) Discussant; Yosano, Tadanori (Kobe University) Other JAA delegates; Tokuga (International Committee Chairman) Tsunogaya (International Committee member)
KAA 2015 (June 18-19)	International Session was cancelled due to MERS

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TAA 2015 (December 3-4) National Cheng Kung University	Paper presenters: Yaekura, Takashi (Waseda University) Andou, Takashi (Doshisha University) Other JAA delegates: Sakurai, Hisakatsu (JAA President) Obata (International Committee Vice Chairman) Noguchi (International Committee member)
KAA 2016 (June 16-17) Del Pino Golf & Resort	Paper presenters: Matsugi, Satoko (Tezukayama University) Shima, Yoshinobu (Kindai University) Fujiyama, Keishi (Kobe University) Other JAA delegates: Sakurai (JAA President) Kokubu (International Committee Chairman) Sugimoto (International Committee member)
TAA 2016 (December 1-2) National Yunlin University of Science and Technology)	Paper presenters: Fujiyama, Keishi (Kobe University) Kitada, Hirotsugu (Hosei University) Other JAA delegates: Sakurai (JAA President) Kokubu (International Committee Chairman) Tsunogaya (International Committee member)
KAA 2017 (June 15-16) Paradise Hotel Busan	Paper presenters: Kochiyama, Takuma (Hitotsubashi University) Tanaka, Gustavo (Kobe University) Other JAA delegates: Sakurai (JAA President) Obata (International Committee Vice Chairman) Fujiyama (International Committee Secretary)
TAA 2017 (November 30- December 2 ) Chinese Culture University	Paper presenters: Takada, Tomomi (Kobe University) Kuroki, Makoto (Yokohama City University) Other JAA delegates: Sakurai (JAA President) Kokubu (International Committee Chairman) Tsunogaya (International Committee member)
KAA 2018 (June 21-22) Yeosu The Ocean Resort	Paper presenters: Gu, Junjian (Tsukuba University) Fujiyama, Keishi (Kobe University) Other JAA delegates: Kokubu (International Committee Chairman) Sugimoto (International Committee member)

Source: *The Annual Report of Japan Accounting Association* [JAA, 2013] [JAA, 2014] [JAA, 2015] [JAA, 2016] [JAA, 2017] [JAA, 2018].

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Since TAA 2018, the title of the papers selected for presentation from JAA are announced in the JAA website.

TAA 2018	Tsumuraya, Shoichi (Hitotsubashi University) “Determinants of Behavior to Divest Cross-Holding Shares.” Co-author: Yuya Koga (Tohoku Gakuin University) Enomoto, Masahiro (Kobe University) “The Effect of Corporate Governance on the Relationship between Accounting Quality and Trade Credit: Evidence from Japan”	<a href="http://www.jaa-net.jp/news/20181001c.html">http://www.jaa-net.jp/news/20181001c.html</a>
KAA 2019	Fujiyama, Keishi (Kobe University) “Transitioning from a bank towards an equity financing system in Japan: The impact on income smoothing practices over 40 years.” Co-authors: Sidney Gray (University of Sydney), Yuya Koga (Tohoku Gakuin University) Nakano, Makoto (Hitotsubashi University) “Aggregate Earnings Informativeness and Economic Shock: International Evidence.” Co-author: Yuto Yoshinaga (Tohoku University)	<a href="http://www.jaa-net.jp/news/20190514.html">http://www.jaa-net.jp/news/20190514.html</a>
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The process of negotiation and relation between the KAA and the JAA could be found in *The Annual Report of Japan Accounting Association*, but how the relation between the TAA and the JAA developed before the MOU was not written there. Even before the MOU was signed, for JAA members, it was possible to attend the TAA Annual Conference personally, because it was opened for everybody as the Accounting Theory and Practice Conference, and there were not only sessions in Chinese, but also in English.

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