



EARNINGS MANAGEMENT & CAPITAL MARKET INCENTIVES - by Professor Baruch Lev

The Institute of Certified Public Accountants of Singapore (ICPAS) and the Nanyang Technological University (NTU) are pleased to bring you a joint seminar on Earnings Management & Capital Market Incentives.

Date

Tuesday, 5 December 2006

Time

8.30 am to 1.30 pm

Venue

Mandarin Court D (4th floor Grand Tower)
Meritus Mandarin Singapore,
333 Orchard Road
Singapore 238867

Seminar Fee

ICPAS members & NTU Alumni: S\$150

Non-members: S\$180

(Fee inclusive of 5% GST & Lunch)

Closing Date

Tuesday, 28 November 2006

Other Information

This seminar will constitute structured ICPAS CPE time of 3 hours for ICPAS members. Please contact Huijing/Elaine at 6749 8060 Ext 855/856 for registration procedures.

Our guest speaker is Professor Baruch Lev, a renowned authority on earnings management from New York University (NYU). Professor Baruch Lev will talk on issues such as capital market incentives and opportunities for earnings management, how managers could influence earnings, the effect of meeting versus missing analyst forecasts and the effects of earnings management on shareholder lawsuits. Dr. Lee Kin Wai, Assistant Professor, Nanyang Business School, NTU will talk on Earnings Management in Asia.

The topic would be of great interest to Company Directors, CFOs, Investors, Auditors, Analysts, Academe and Accountants. Mr Soh Gim Teik, Chairman of the Institute's CFO Committee, will be chairing the panel discussion. The panel, comprising members from the Institute's CFO Committee, will share their opinions on the topics discussed. Participants will have the opportunity to provide their perspectives and raise questions too.

Programme

- Registration 8.30 am – 9.00 am
- Presentation on Earnings Management & Capital Market Incentives by Professor Baruch Lev, Stern School of Business, NYU 9.00 am – 10.30 am
- Coffee Break 10.30 am – 11.00 am
- Talk on Earnings Management in Asia by Dr Lee Kin Wai, Assistant Professor, Nanyang Business School, NTU. 11.00 am – 11.30 am
- Panel Discussion & Q & A, chaired by Mr Soh Gim Teik, Chairman of CFO Committee 11.30 am – 12.30 pm
- Lunch 12.30 pm – 1.30pm

Registration, Payment and Refund

Please send your registration form with payment – faxed registrations and registration forms submitted without payment will NOT be accepted. Due to limited capacity, registration will be on a first-come-first-served (payment) basis. Please fill in the registration form and mail it together with the requisite payment to the Institute of Certified Public Accountants of Singapore, 20 Aljunied Road, #06-02 CPA House, Singapore 389805 by **28 November 2006**. Please make cheques payable to “**Institute of Certified Public Accountants of Singapore**” or “**ICPAS**”. No refund will be made for cancellations; however, replacements will be permitted on prior notification. Enrolment confirmation will be sent via e-mail to each enrollee after the enrolment deadline (unless the e-mail address is not provided).



REGISTRATION FORM (Closing date: 28 November 2006)

EARNINGS MANAGEMENT & CAPITAL MARKET INCENTIVES - by Professor Baruch Lev

To: Institute of Certified Public Accountants of Singapore
20 Aljunied Road, #06-02 CPA House, Singapore 389805
Tel: 6749 8060 Ext 855/856

GST No: M4-0001553-8

Name (in BLOCK): _____ NRIC No: _____

Membership Status: (Please Tick) ☐ ICPAS Member/NTU Alumni ☐ Non Member E-mail: _____

Mailing Address: _____

Meal Preference: ☐ International Buffet (no pork & no lard) ☐ Vegetarian

Company: _____

Tel (O): _____ Tel (H): _____ Mobile: _____ Fax: _____

A crossed cheque (no.: _____) for \$ _____ payable to “ICPAS” is enclosed.

Signature: _____ Company Stamp: _____

Profile of the Speakers

Professor Baruch Lev, Philip Bardes Professor of Accounting and Finance, Stern School of Business, New York University

Professor Lev is a renowned authority on earnings management from New York University (NYU). Professor Baruch Lev is the Philip Bardes Professor of Accounting and Finance, Stern School of Business, New York University. He is also the Director of the Vincent C. Ross Institute of Accounting Research, New York University. He was awarded the 1999-2000 Wildman Medal Award given by the American Accounting Association for the research which has made the most significant contribution to the advancement of the practice of accounting. He has published extensively in top accounting and finance journals such as The Accounting Review, Journal of Accounting Research, Journal of Accounting and Economics, Contemporary Accounting Research, Journal of Finance, Strategic Management Journal and Journal of Financial and Quantitative Analysis. His research is frequently cited in the business press such as The Economist, Forbes, The Wall Street Journal, Fortune magazine, Business Week, Barrons, Financial Times and CFO magazine. He was voted by Accounting Today to the 100 Most Influential People in the accounting profession in 1999, 2000, 2001, and 2002. He has also been appointed by the Financial Accounting Standards Board (FASB) as a member of the task force on Business Combinations and Acquired Intangibles. He is an expert witness in several congressional testimonies such as the 2002 testimonies before the House Energy and Commerce Committee on Enron and related matters, and on the performance of the Financial Accounting Standards Board and the 2003 testimony on accounting fraud at Freddie Mac. He is a member of the Securities Exchange Commission (SEC) -appointed task force on "Strengthening Financial Markets." He also serves as a member of the Consultative Panel in The Institute of Chartered Accountants in England & Wales.

Dr Lee Kin Wai, Assistant Professor of Accounting at Nanyang Business School in Nanyang Technological University

Dr Lee is an Assistant Professor of Accounting at Nanyang Business School in Nanyang Technological University. He holds a First Class Honours Degree (with University Medal) in Accounting, MBA (distinction in finance) and PhD degree. He is a member of the Institute of Certified Public Accountants of Singapore, Australian Society of Certified Practising Accountants and American Accounting Association. Dr. Lee is an advisory member of the Shell Singapore Cooperative and he is a member of the Corporate Governance Committee of the Institute of Certified Public Accountants of Singapore.

Prior to joining academia, Dr. Lee had extensive experience in accounting and finance and was the Group Accounting Manager in a publicly listed multinational corporation. Dr. Lee specializes in financial statement analysis, capital market research in accounting, corporate governance and valuation. His research is published in accounting journals such as Review of Quantitative Finance and Accounting, Journal of Accounting, Auditing and Finance and Accounting and Finance Journal. He conducts courses at the undergraduate and MBA levels, and in-house seminars for organizations.