



American Accounting Association

Thought Leaders in Accounting

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American Accounting Association is registered with the National Association of State Boards of Accountancy (NASBA), as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org

OTHER ACTIVITIES

SUNDAY, AUGUST 7, 2016, 4:30 PM–6:30 PM

Arizona State University and The University of Arizona Networking Mixer
Hilton, 2nd Floor, Regent

SUNDAY, AUGUST 7, 2016, 5:00 PM–7:00 PM

University of Illinois Alumni/Faculty Reception
Hilton, 2nd Floor, Gramercy East

SUNDAY, AUGUST 7, 2016, 5:30 PM–7:30 PM

University of Missouri Reception
Hilton, Concourse Level, Concourse G

SUNDAY, AUGUST 7, 2016, 6:00 PM–7:00 PM

International Accounting Section Member Reception
Hilton, Concourse Level, Concourse A

SUNDAY, AUGUST 7, 2016, 6:00 PM–8:00 PM

CPA Canada/CAAA Reception
Hilton, 3rd Floor, Mercury Rotunda

EY Cocktail Reception
Sheraton, 2nd Floor, Metropolitan West

University of Texas Alumni Reception
Hilton, 3rd Floor, Petit Trianon

SUNDAY, AUGUST 7, 2016, 7:00 PM–9:00 PM

The University of Georgia Reception
Hilton, 2nd Floor, Murray Hill East

SUNDAY, AUGUST 7, 2016, 7:00 PM–9:30 PM

Virginia Tech Reception
Hilton, 4th Floor, New York

SUNDAY, AUGUST 7, 2016, 7:00 PM–10:00 PM

The Hong Kong Polytechnic University Reception
Hilton, 4th Floor, East

SUNDAY, AUGUST 7, 2016, 7:30 PM–9:30 PM

Abacus Cocktail Reception
Hilton, 4th Floor, Lincoln

SUNDAY, AUGUST 7, 2016, 8:00 PM–10:00 PM

Academy of Accounting Historians Ice Cream Social
Hilton, 2nd Floor, Gramercy East

SUNDAY, AUGUST 7, 2016, 9:00 PM–10:30 PM

Deloitte Dessert Reception
Hilton, 3rd Floor, Mercury Ballroom

MONDAY, AUGUST 8, 2016, 7:00 AM–8:15 AM

CAQ Accounting Doctoral Scholars Breakfast
Hilton, 2nd Floor, Murray Hill East

MONDAY, AUGUST 8, 2016, 5:00 PM–6:30 PM

AICPA Fellowship for Minority Students and PCEEC
Hilton, 2nd Floor, Murray Hill East

MONDAY, AUGUST 8, 2016, 5:30 PM–7:30 PM

USC Leventhal Alumni Reception and Dinner
Hilton, Lobby Level, Herb N' Kitchen, Private Dining Room 2

MONDAY, AUGUST 8, 2016, 8:00 PM–10:00 PM

BYU Reception
Hilton, 2nd Floor, Gramercy West

Michigan State University Alumni Reception
Hilton, 4th Floor, New York

OTHER ACTIVITIES

MONDAY, AUGUST 8, 2016, 8:00 PM–10:00 PM

CAPANA Reception

Hilton, 2nd Floor, Beekman

MONDAY, AUGUST 8, 2016, 8:00 PM–11:00 PM

Grant Thornton Reception (By Invitation Only)

Sheraton, 2nd Floor, Empire West

MONDAY, AUGUST 8, 2016, 8:30 PM–10:00 PM

Florida State University Reception

Hilton, 2nd Floor, Gibson

MONDAY, AUGUST 8, 2016, 9:00 PM–MIDNIGHT

Indiana University/University of Washington Reception

Sheraton, 2nd Floor, Empire East

University of Michigan Reception Accounting Group Reception

Sheraton, 2nd Floor, Central Park West

MONDAY, AUGUST 8, 2016, 9:30 PM–11:30 PM

Journal of Accounting and Public Policy Reception

Hilton, Concourse Level, Concourse G

TUESDAY, AUGUST 9, 2016, 7:00 AM–8:00 AM

AICPA Academic Champions Breakfast

Hilton, 2nd Floor, Murray Hill East

TUESDAY, AUGUST 9, 2016, 7:00 AM–8:15 AM

Institute of Management Accountants Breakfast

Sheraton, 2nd Floor, Empire East

TUESDAY, AUGUST 9, 2016, 7:00 AM–8:30 AM

University of Pittsburgh/Katz CBA Breakfast

Hilton, Concourse Level, Concourse B

TUESDAY, AUGUST 9, 2016, 5:30 PM–7:00 PM

Accounting Doctoral Students Reception

Hilton, 3rd Floor, Mercury Rotunda

TUESDAY, AUGUST 9, 2016, 5:45 PM–7:00 PM

European Accounting Review Reception

Hilton, 4th Floor, Hudson

TUESDAY, AUGUST 9, 2016, 5:45 PM–7:30 PM

Harvard Business School Reception

Hilton, Concourse Level, Concourse H

TUESDAY, AUGUST 9, 2016, 7:00 PM–10:00 PM

University of Rochester—Reception for Jerry Zimmerman

Hilton, 2nd Floor, Gibson

TUESDAY, AUGUST 9, 2016, 8:00 PM–10:00 PM

Penn State University Reception

Hilton, 3rd Floor, Mercury Rotunda

WEDNESDAY, AUGUST 10, 2016, 6:45 AM–8:00 AM

CGMA Breakfast

Sheraton, 2nd Floor, Central Park West

WEDNESDAY, AUGUST 10, 2016, 7:00 AM–8:15 AM

Ole Miss Breakfast

Hilton, 4th Floor, New York

2016 ANNUAL MEETING NEW YORK, NY

Bruce Behn, Presiding

ANNUAL MEETING PROGRAM ADVISORY COMMITTEE

Members

Bruce Behn, The University of Tennessee, Knoxville, AAA President
Tracey Sutherland, AAA Executive Director
Erlinda Jones, AAA Senior Director, Meetings and Programs

Education Chair

Markus Ahrens, St. Louis Community College, Meramec

SECTION-SPONSORED CONCURRENT SESSIONS TEAM

Accounting Behavior and Organizations

Andrew Reffett, Miami University

Accounting Historians

Barbara Merino, University of North Texas

Accounting Information Systems

Jian Cao, Florida Atlantic University
Juergen Sidgman, University of Wisconsin—Oshkosh

Accounting Programs Leadership Group

Elizabeth Oliver, Washington & Lee University

American Taxation Association

Mark A. Jackson, University of Nevada, Reno
Amy Hageman, Kansas State University

Auditing

Brian Bratten, University of Kentucky
Lisa Gaynor, University of South Florida
Barbara Grein, Drexel University
Nate M. Stephens, Utah State University
David A. Wood, Brigham Young University
Jian Zhou, University of Hawaii at Manoa

Diversity

Helen Brown-Liburd, Rutgers, The State University of New Jersey, New Brunswick

Financial Accounting and Reporting

Holly Yang, Singapore Management University
Elizabeth Chuk, University of Southern California
Peter Demerjian, University of Washington
Nerissa C. Brown, University of Delaware

Forensic Accounting

Curtis Nicholls, Bucknell University

Gender Issues and Worklife Balance

L. Murphy Smith, Murray State University

Government and Nonprofit

Kenneth Smith, Central Washington University—Des Moines
Tammy Waymire, Northern Illinois University

International Accounting

Ling-Tai (Lynette) Chou, National Chengchi University
Thomas A. Lechner, Eastern Michigan University

2016 ANNUAL MEETING NEW YORK, NY

Management Accounting

Brian Cadman, The University of Utah
Susan Kulp, The George Washington University

Public Interest

Lois S. Mahoney, Eastern Michigan University

Strategic and Emerging Technologies

Daniel O'Leary, University of Southern California

Teaching, Learning and Curriculum

Daniel Jones, Assumption College

Two-Year College

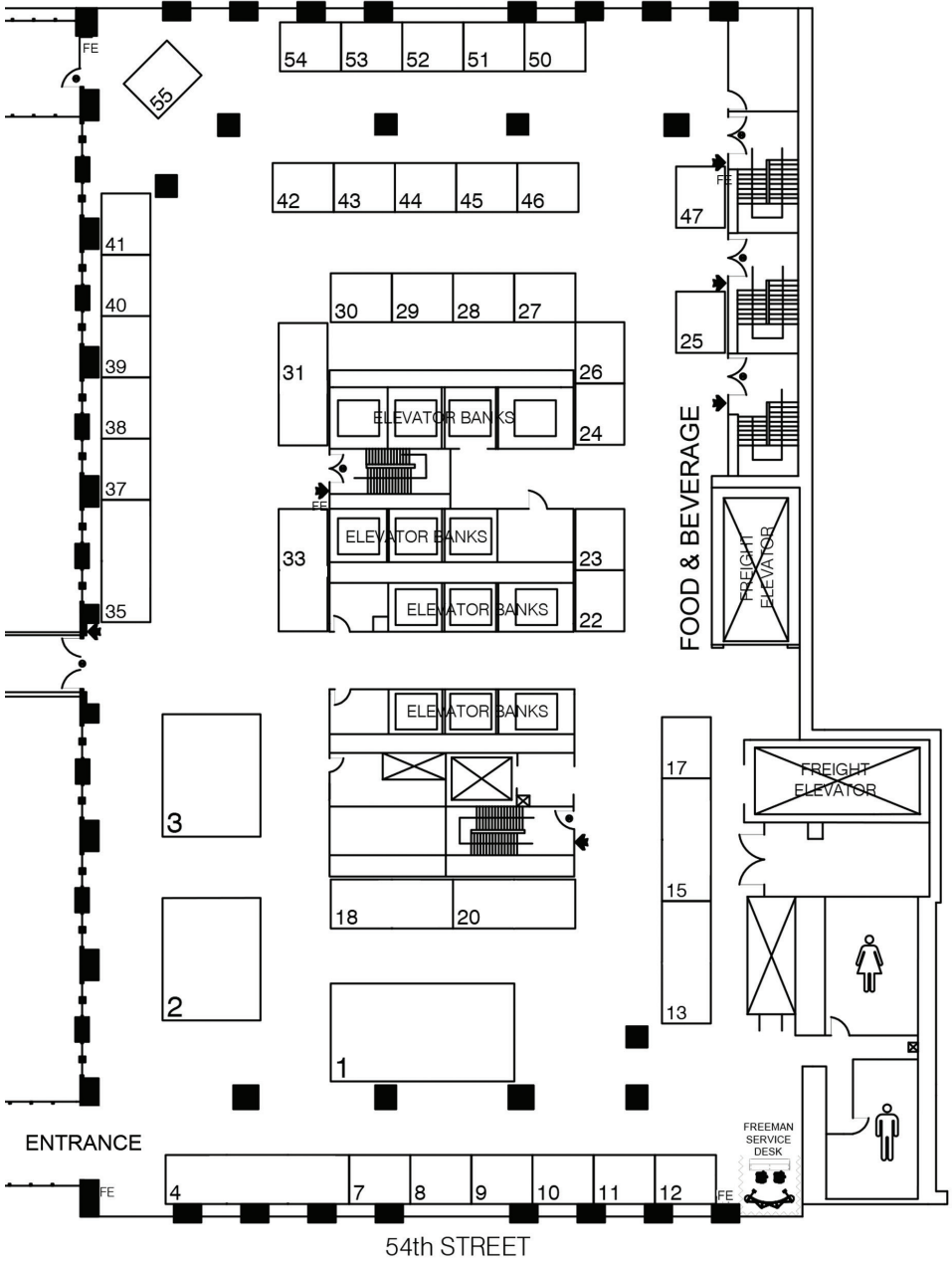
Sidney Askew, Borough of Manhattan Community College—CUNY
Markus Ahrens, St. Louis Community College, Meramec

LIST OF EXHIBITORS

The Exhibit Hall is a hub of activity with refreshment breaks, the Early Bird Reception, the “Passport to Prizes” program, and raffle drawings taking place there. The Exhibit Hall provides the perfect place to mix and mingle with colleagues and friends, and to meet out exhibiting partners.

Exhibitor	Booth
AACSB International	26
Aequo International	17
American Accounting Association	55
American Institute of CPAs	3
Armond Dalton Publishers, Inc.	20
AuditAnalytics	30
Becker Professional Education	13
Beta Alpha Psi	9
Cabezoa	24
Cambridge Business Publishers	4
Cengage Learning	35
Center for Audit Quality	47
CPA Sit Solutions	29
CyberText Computerized Practice Sets	42
Elsevier	38
Emerald Group Publishing	37
Gleim Exam Prep	18
IDEA Academic Partnership	46
Institute of Chartered Accountants in England and Wales (ICAEW)	43
Institute of Management Accountants (IMA)	8
McGraw-Hill Education	2
National Association of Certified Valuation Analysts (NACVA)	15
National Association of State Boards of Accountancy (NASBA)	54
New Accountant Magazine	12
Pearson	31
The PhD Project	25
Roger CPA Review	33
Routledge	50
S&P Global Market Intelligence	22
Surgent CPA Review	11
Tableau Software	27
The Institute of Internal Auditors (IIA)	40
UN Women—the United Nations Entity for Gender Equality and the Empowerment of Women	44
Thomson Reuters	39
Van-Griner Publishing	41
West Academic	10
Wharton Research Data Services	23
Wiley	1
Wolters Kluwer	7

EXHIBIT HALL FLOOR PLAN



At-Large Panel Sessions

The Annual Meeting is an opportunity for members from around the world who are committed to the accounting profession to share ideas and learn about emerging issues. To facilitate these exchanges, the AAA Management Team has worked with members to develop a series of At-Large Panels that help us celebrate the AAA's Centennial by looking at how accounting has affected our history and looking toward our goal of becoming a learned profession.

Together, these panels reflect the meeting's theme by providing members the opportunity to help all of us grow in our roles in the academy and practice, and reach our goal of being influential global Thought Leaders in Accounting.

Monday, August 8

10:15 am–11:45 am

- 1.01 **Continuing the Conversation: History and Future of Accounting**
- 1.02 **Prospectus from New York City: Financial Capital of the World**
- 1.03 **Importance of Academic Research in SEC Rulemaking**

- 1.04 **The Cook Prize: Celebrating Superior Teachers**

2:00 pm–3:30 pm

- 2.01 **Special Presidential Panel: Past Chairs Reflect on the Role and Impact of the Financial Accounting Standards Board**

- 2.04 **Pursuit of Data Driven Decisions: Improving Student Engagement and the ROI of an Accounting Degree**

4:00 pm–5:30 pm

- 3.01 **Staying Engaged: Life after Retirement**

- 3.02 **COSO'S New Enterprise Risk Management Framework: The Next Frontier?**

- 3.03 **Accounting in the Information Economy: Valuation of Intangible Assets - The Auditing, Financial, and Managerial Implications**

- 3.04 **Best Practices for Teaching Introductory Courses**

- 3.05 **Trueblood Mini-Seminar: Effective Learning through the Trueblood Case Study Series**

Tuesday, August 9

10:15 am–11:45 am

4.01 **Continuing the Conversation: How to Become a Learned Profession by 2036**

4.02 **Accounting /S Big Data: Model Cases, Courses, and Curricula**

2:00 pm–3:30 pm

5.01 **Changing Faculty Mix: Opportunities and Challenges**

5.02 **The Voluntary Application of IFRS in Japan and Considerations for Future Mandatory Application**

5.03 **Teaching with Academic Codification**

5.04 **Teaching Award Winners: Bea Sanders, George Krull, and Mark Chain Awards**

4:00 pm–5:30 pm

6.01 **Developing Our Publications Ethics Policies: Opportunities for Input**

6.02 **Visualization: A Picture Is Worth a Thousand Words**

6.03 **Big Data Cases in the Classroom**

Wednesday, August 10

10:15 am–11:45 am

7.01 **Continuing the Conversation: The Role of the Accounting Academy in Society**

7.02 **Should We All Be Chasing the Same Three Journals?**

7.03 **Emerging Educational Models and Business Implications**

7.04 **Technology and Today's Classroom**

2:00 pm–3:30 pm

8.01 **2016 Innovation in Accounting Education Award Winners**

FRIDAY, AUGUST 5, 2016

7:00 AM–8:00 AM

Registration, Pre-Conference Workshop 1 Only

Hilton, 3rd Floor, Mercury Ballroom Foyer

8:00 AM–4:00 PM

Pre-Conference Workshop 1

See your registration materials for Pre-Conference Workshop room listings.

5:00 PM–7:00 PM

Registration

Hilton, 2nd Floor, Promenade

Member Services

Hilton, 2nd Floor, Promenade

Service Project

Hilton, 2nd Floor, Promenade

SATURDAY, AUGUST 6, 2016

7:00 AM–6:00 PM

Registration

Hilton, 2nd Floor, Promenade

Member Services

Hilton, 2nd Floor, Promenade

Service Project

Hilton, 2nd Floor, Promenade

8:00 AM–5:30 PM

Pre-Conference Workshops (Sessions 2 through 11)

See your registration materials for Pre-Conference Workshop room listings.

Conference on Teaching and Learning in Accounting (CTLA)

Hilton, 3rd Floor, Trianon Ballroom

SUNDAY, AUGUST 7, 2016

7:00 AM–7:00 PM

Registration

Hilton, 2nd Floor, Promenade

Member Services

Hilton, 2nd Floor, Promenade

Service Project

Hilton, 2nd Floor, Promenade

8:00 AM–12:00 PM

Conference on Teaching and Learning in Accounting (CTLA)

Hilton, 2nd Floor, Gramercy

8:00 AM–4:30 PM

21st Annual Ethics Research Symposium

See your registration materials for Pre-Conference Workshop room listings.

8:00 AM–5:30 PM

Pre-Conference Workshops (Sessions 12 through 34)

See your registration materials for Pre-Conference Workshop room listings.

SUNDAY, AUGUST 7, 2016

9:00 AM–3:00 PM

Career Center

Hilton, 3rd Floor, America's Hall II

12:00 PM–1:00 PM

Ethics Research Symposium Luncheon (included with Pre-Conference Workshop 12; ticket required)

Hilton, 2nd Floor, Regent

3:00 PM–7:00 PM

Exhibits

Hilton, 3rd Floor, America's Hall I

Member Services

Hilton, 3rd Floor, America's Hall I

4:30 PM–7:00 PM

Career Fair

Hilton, 3rd Floor, Promenade

5:30 PM–7:00 PM

Early Bird Reception

Hilton, 3rd Floor, America's Hall I

Dinner on Your Own

MONDAY, AUGUST 8, 2016

6:45 AM–8:15 AM

SECTION BREAKFAST WITH BUSINESS MEETING (ticket required for breakfast)

Teaching, Learning and Curriculum Section

Speaker: To Be Announced

Hilton, 3rd Floor, Trianon Ballroom

Strategic and Emerging Technologies Section

Hilton, Concourse Level, Concourse G

7:00 AM–5:00 PM

Registration

Hilton, 2nd Floor, Promenade

Member Services

Hilton, 2nd Floor, Promenade

Service Project

Hilton, 2nd Floor, Promenade

8:00 AM–12:15 PM

Exhibits

Hilton, 3rd Floor, America's Hall I

Member Services

Hilton, 3rd Floor, America's Hall I

8:00 AM–6:00 PM

Career Center

Hilton, 3rd Floor, America's Hall II

MONDAY, AUGUST 8, 2016

8:25 AM–9:45 AM

Opening Plenary Session: The History and Future of Accounting

Hilton, 3rd Floor, Grand Ballroom

Speakers:

John Steele Gordon, Business and Economic Historian
Vinnie Mirchandani, President of Deal Architect Inc.

The Changing Human-Machine Balance: Implications for the Accounting Profession

Award Presentations:

The J. Michael and Mary Anne Cook Prize

G. Peter Wilson, Boston College
Billie M. Cunningham, The University of Missouri
Markus Ahrens, St. Louis Community College, Meramec

Seminal Contributions to Accounting Literature Award

Richard G. Sloan, University of California, Berkeley

Outstanding Service Award

Michael A. Diamond, University of Southern California

MONDAY PLENARY SPEAKER



Vinnie Mirchandani
President of Deal Architect Inc.

Vinnie Mirchandani has been called “The King of Wow” for his keen eye for technology-enabled innovation. His blog, *New Florence*. *New Renaissance* has cataloged over 4,000 posts of innovative products, projects, and people in work, life, and play. His books, *The New Technology Elite*, *The New Polymath*, and *The Digital Enterprise* (written for Karl Heinz Streibich) have been widely praised as “innovation firehoses.” His latest books, *SAP Nation* and *SAP Nation 2.0*, are more investigative but carry his trademark style, which is case-study heavy. His books draw on the breadth of his blogs, extensive research, and a global perspective from his travels to over 50 countries.

He is President of Deal Architect Inc., a technology advisory firm. The firm helps clients take advantage of disruptive trends like cloud computing and business process outsourcing (BPO) before they go mainstream. Between this firm and previous role at the technology research

firm, Gartner, he has helped clients evaluate and negotiate over \$10 billion in technology contracts.

He spent his early career at Price Waterhouse, first as an accountant, then as a technology consultant (that division is now part of IBM). He has been quoted in most major technology and business publications, and he has presented at a wide range of industry events.

9:00 AM–5:00 PM

Member Services

Sheraton, Lower Level

9:45 AM–10:15 AM

Coffee Break

Hilton, 3rd Floor, Americas Hall I
Sheraton, 2nd Floor, Metropolitan Ballroom Foyer

9:45 AM–11:00 AM

Effective Learning Strategies I (see separate listing on page 93)

Hilton, 3rd Floor, Promenade

Research Interaction Forum I (see separate listing on pages 100-102)

Hilton, 3rd Floor, Promenade

10:15 AM–11:45 AM

SECTION BUSINESS MEETINGS

American Taxation Association

Hilton, 2nd Floor, Gibson

Financial Accounting and Reporting Section

Sheraton, 2nd Floor, Central Park East

MONDAY, AUGUST 8, 2016

MONDAY PLENARY SPEAKER



John Steele Gordon
Business and Economic Historian

John Steele Gordon was born in New York City in 1944 into a family long associated with the city and its financial community. Both his grandfathers held seats on the New York Stock Exchange. He was educated at Millbrook School and Vanderbilt University, graduating with a B.A. in history in 1966.

After college he worked as a production editor for Harper & Row (now HarperCollins) for six years before leaving to travel, driving a Land-Rover from New York to Tierra del Fuego, a nine-month journey of 39,000 miles. This resulted in his first book, *Overlanding*. Altogether he has driven through forty-seven countries on five continents.

After returning to New York he served on the staffs of Congressmen Herman Badillo and Robert Garcia. He has been a full time writer for the last thirty years. His second book, *The Scarlet Woman of Wall Street*, a history of Wall Street in the 1860s, was published in 1988.

His third book, *Hamilton's Blessing: The Extraordinary Life and Times of Our National Debt*, was published in 1997. A revised and updated edition was published in 2010.

His history of Wall Street, *The Great Game: The Emergence of Wall Street as a World Power, 1653-2000*, was published in November, 1999. A two-hour special based on *The Great Game* first aired on CNBC on April 24, 2000. It has been translated into several languages and was a best seller in China. His history of the laying of the Atlantic Cable, *A Thread Across the Ocean*, was published in June, 2002.

His next book, *An Empire of Wealth: The Epic History of American Economic Power*, published in 2004, is a history of the American economy. It is used in a number of college American history classes and remains in print.

Mr. Gordon specializes in business and financial history. He has had many articles published in, among others, *Forbes*, *Forbes ASAP*, *Worth*, *American History*, *National Review*, *The American*, *The New York Times* and *Wall Street Journal* op-ed pages, the *Washington Post's Book World and Outlook*. He is a contributing editor at *Philanthropy*, and wrote the *Business of America* column from 1989 to 2007 for *American Heritage* where he was also a contributing editor. A collection of his columns from *American Heritage* entitled, "The Business of America," was published in 2001. He now writes a column on business history for *Barron's* called *The Long View* and does frequent book reviews for both *The Wall Street Journal* and the *New York Times*. He is a frequent contributor to *Commentary* magazine and its blog, "Contentions," as well as to *The American*, the on-line magazine of the American Enterprise Institute.

He has been a commentator on *Marketplace*, the public radio business news program heard on more than two hundred stations throughout the country. He has appeared on numerous other radio and television shows, including *New York: A Documentary Film* by Ric Burns, *Business Center*, *Larry Kudlow, On the Record with Greta Van Susteren*, and *Squawk Box* on CNBC, *The News Hour with Jim Lehrer* on PBS, *20/20* on ABC, and Matt Miller on Bloomberg. He was a guest in 2001 on a live, two-hour edition of *Booknotes* with Brian Lamb on C-SPAN. He recently appeared on two History Channel specials entitled "Crash: The Next Great Depression?" and "Ripped Off: Madoff and the Scamming of America." He has been a consultant and "talking head" in such recent documentaries as *Peter Cooper: Mechanic to Millionaire* and *Rediscovering Alexander Hamilton*. He appeared on a John Stossel "Myths, Lies, and Downright Stupidity" special on Fox Business Channel in 2013. In 2014 he was a consultant for the We the Economy project (www.wetheeconomy.com) for Cinelan, appearing in several of the episodes.

In recent years he has spoken before such groups as the Fund for American Studies, the International Facility Management Association, the American Accounting Association, the Mercatus Institute Chiefs of Staff Retreat, the New York Historical Society, Maricopa Community Colleges, the Federalist Society, Stanford University Law School's Constitutional Law Center, Hillsdale College, University of Missouri—St. Louis, and Trinity College. He participated in an Intelligence Squared debate in March, 2009. In August, 2009, he traveled to China to give a series of speeches to that country's financial community, under the sponsorship of the newspaper *China Times*. He has lectured on cruises for both *Commentary* magazine and Hillsdale College. He recently participated in an academic colloquium at the Alexander Hamilton Institute for the Study of Western Civilization in Clinton, New York.

His next book will be out in February 2016 and is entitled *Washington's Monument: And the Fascinating History of the Obelisk*. Mr. Gordon lives in North Salem, New York. His email address is jsg@johnsteelegordon.com.

10:15 AM–11:45 AM

PANEL SESSIONS

1.01 Continuing the Conversation: History and Future of Accounting
Hilton, 2nd Floor, Regent

Moderator: Stephen Moehrle, University of Missouri—St. Louis
Panelists: John Steele Gordon, Business and Economic Historian
Vinnie Mirchandani, Deal Architect Inc.
Karen V. Pincus, University of Arkansas
Gregory B. Waymire, Emory University



Passport to Prizes and Exhibit Hall Activities

Don't forget to visit our exhibitors to get stickers on your Passport Card (found in your registration materials) to be eligible to win great prizes at the Tuesday afternoon drawing!

Passport to Prizes

Don't miss the opportunity to participate in the AAA Exhibit Hall Passport to Prizes Program! Take the card you received with your registration materials with you to the Exhibit Hall and visit our exhibitors to have them place a sticker on your Passport Card. Get at least 10 stickers on your card and then drop off your completed passport at the AAA booth by 3:00 pm on Tuesday, August 9. You'll be entered into a drawing to win some really cool prizes—including a set of Beats Studio Headphones and a \$100 American Express Gift Card. You must be present in the Exhibit Hall during the afternoon refreshment break drawing on Tuesday, August 9, at approximately 3:45 pm to win.

Early Bird Reception in the Exhibit Hall

Sunday, August 7, 5:30 pm-7:00 pm

Join us Sunday night to meet with our exhibitors and review their products. This year you will be able to stroll back and forth between the Career Fair and the Exhibit Hall. The reception will feature fun, food, and drinks. You will have the opportunity to get to know the exhibitors and get reacquainted with friends and colleagues from past meetings.

Win a 4-Night Stay for the 2017 Annual Meeting

This year there are two prize drawings for complimentary four-night stays for two at the Manchester Grand Hyatt San Diego and another for nights at the Marriott Marquis San Diego Marina for the 2017 Annual Meeting. To enter the drawing simply deposit one half of the two-part ticket you received in your meeting materials, in the drum at the AAA booth by 9:55 am on Tuesday, August 9. Bring your half of the ticket to the Exhibit Hall during the morning break on Tuesday, August 9 for the 10:00 am drawing.

Exhibit Hall Hours

Sunday: 3:00 pm-7:00 pm

Monday: 8:00 am-12:15 pm and 1:30 pm-5:00 pm

Tuesday: 8:00 am-12:15 pm and 1:30 pm-4:30 pm

MONDAY, AUGUST 8, 2016

10:15 AM–11:45 AM

1.02 Prospectus from New York City: Financial Capital of the World

Hilton, 2nd Floor, Gramercy West

Moderator: Shivaram Rajgopal, Columbia University
Panelists: Hamid Mehran, Federal Reserve Bank of New York
Luigi Zingales, The University of Chicago
Anjan Thakor, Washington University in St. Louis

1.03 Importance of Academic Research in SEC Rulemaking

Sheraton, 2nd Floor, Metropolitan West

Moderator: Judy Beckman, Securities and Exchange Commission
Panelists: Ying Compton, Securities and Exchange Commission
Vanessa Countryman, Securities and Exchange Commission
Christine Nolder, Securities and Exchange Commission
Kevin Stout, Securities and Exchange Commission

1.04 The Cook Prize: Celebrating Superior Teachers

Hilton, 3rd Floor, Mercury Ballroom

Moderator: Susan Crosson, Director of the Center for Advancing Accounting Education, American Accounting Association
Panelists: Markus Ahrens, St. Louis Community College, Meramec
Nancy Bagranoff, University of Richmond
Billie M. Cunningham, University of Missouri
Michael A. Diamond, University of Southern California
G. Peter Wilson, Boston College

1.05 Ideas for Implementing AACSB Standard A7

Hilton, 2nd Floor, Sutton North

Moderator: Diane Janvrin, Iowa State University
Panelists: Jon S. Davis, University of Illinois at Urbana—Champaign
Guido L. Geerts, University of Delaware
Diane Janvrin, Iowa State University
Tina M. Loraas, Auburn University
Robyn Raschke, University of Nevada, Las Vegas

1.06 Current Issues in Auditing

Hilton, 2nd Floor, Sutton South

Moderator: Cindy Fornelli, Center for Audit Quality
Panelists: Jeffrey Burgess, Grant Thornton
Steven Glover, Brigham Young University
David Kane, EY
Helen Munter, PCAOB

1.07 Cross-Cutting Measurement Issues

Sheraton, 2nd Floor, Empire East

Moderator: Mary Tokar, IASB
Panelists: Ann Tarca, The University of Western Australia
Alfred Wagenhofer, University of Graz
Michael Wells, Independent Accountancy Education Consultant
Tatsumi Yamada, KPMG/Chuo University

1.08 Effectively Engaging Students in Large Introductory Accounting Classes

Hilton, 2nd Floor, Beekman

Moderator: Jeff Reinking, University of Central Florida
Panelists: Jennifer Cainas, University of South Florida
Peter Demerjian, University of Washington
Rina M. Hirsch, Hofstra University
Wendy Tietz, Kent State University

1.09 Next Generation of Accountants: Implementing the Pathways Vision Model

Hilton, 2nd Floor, Sutton Center

Moderator: Tracie Miller-Nobles, Austin Community College
Panelists: Gail Hoover King, Purdue University Northwest
Tracie Miller-Nobles, Austin Community College



**American
Accounting
Association**

Career Center

**The 2016 AAA Career Center at the
Annual Meeting
August 7 - August 10
*Uniting Talent with Opportunity***

The Career Center at the Annual Meeting is the AAA's largest recruiting event, where applicants and institutions can make connections! The Career Center at the Annual Meeting will begin on site on August 7 with two on-site events.

Career Fair

A great opportunity to meet people, collect resumes, and schedule interviews. This fun, sociable event is open to all registered meeting attendees.

The Career Fair will take place at the
New York Hilton, 3rd floor, Promenade
Sunday, August 7, 4:30 pm-7:00 pm

Interview Hall

Get connected here! By registering, employers can search for candidates and schedule appointments in the Interview Hall. This year featuring more privacy with three draped walls around each interview table. Open Sunday through Wednesday and located in the New York Hilton Midtown, 3rd Floor, America's Hall II.

Sunday, August 7, 9:00 am-3:00 pm
Monday, August 8, 8:00 am-6:00 pm
Tuesday, August 9, 8:00 am-6:00 pm
Wednesday, August 10, 8:00 am-11:00 am

www.aaahq.org/career-center

MONDAY, AUGUST 8, 2016

10:15 AM–11:45 AM

CONCURRENT SESSIONS

1.10 Factors That Moderate the Effects of Disclosures

Hilton, 4th Floor, East

Moderator: Chad Simon, Utah State University

How Public Forecasts Affect Information Asymmetry, Price Efficiency, and Investor Welfare: The Impact of Timely Disclosure on Competition in Market Making. Guojin Gong, The Pennsylvania State University; Hong Qu, The Pennsylvania State University; Ian Tarrant, The Pennsylvania State University

Discussant: Cassandra Estep, University of Illinois at Urbana–Champaign

Do Video Disclosure Practices Enhance Disclosure Credibility? Nicole L. Cade, University of Washington; Kim Ikuta-Mendoza, University of Washington; Lisa Koonce, The University of Texas at Austin

Discussant: To Be Announced

The Effect of a Cautionary Notice on Investors' Reactions to More and Less Readable Disclosures. Lisa Koonce, The University of Texas at Austin; Zheng Leitter, The University of Texas at Austin; Brian White, The University of Texas at Austin

Discussant: Timothy J. Fogarty, Case Western Reserve University

1.11 Auditor Detection of Fraud

Hilton, 2nd Floor, Gramercy East

Moderator: Veena Brown, University of Wisconsin–Milwaukee

Linking Skeptical Judgment with Skeptical Action: Consideration of Potentially Influential Client and Professional Factors. Marc Ortegren, Southern Illinois University Carbondale; Tom Downen, The University of North Carolina at Wilmington; Sarah Kim, UNSW Australia

Discussant: Ashley A. Austin, The University of Georgia

Examining the Impact of Industry Norms on Management Perceptions of Audit Quality under Imprecise Accounting Guidance. Erik S. Boyle, University of Cincinnati

Discussant: To Be Announced

The Use of Personality Traits to Predict Fraud Tendencies. George Gonzalez, University of Lethbridge; Lori S. Kopp, University of Lethbridge

Discussant: Adam Vitalis, Georgia Institute of Technology

1.12 Audit Partner and Client Selection

Hilton, 2nd Floor, Clinton

Moderator: Irina Malaescu, University of Central Florida

Effects of Role Play Training on Novice Auditor Evidence Gathering Activities: Evidence from Experiential and Reflective Interventions. Christine Gimbar, DePaul University; J. Gregory Jenkins, Virginia Polytechnic Institute and State University

Discussant: Robert Marley, The University of Tampa

Audit Partner Selection. Joel Owens, University of Nebraska–Lincoln

Discussant: Dana Hollie, Louisiana State University

Client Importance and Auditor Independence: A Test of Gray's (1988) Secrecy Theory. Md Jahidur Rahman, City University of Hong Kong; Mo Lai Lan Phyllis, City University of Hong Kong

Discussant: D'Arcy Becker, University of Wisconsin–Eau Claire

1.13 Auditor Judgments and Biases

Hilton, 2nd Floor, Bryant

Moderator: Jason Smith, University of Nevada, Las Vegas

The Disclaimer Effect of Disclosing Critical Audit Matters in the Auditor's Report. Steven J. Kachelmeier, The University of Texas at Austin; Jaime J. Schmidt, The University of Texas at Austin; Kristen Valentine, The University of Texas at Austin

Discussant: Rick Warne, University of Cincinnati

Does Using Specialists Provide Auditors with Safe Harbor Protection for Aggressive Management Estimates? Owen Brown, Baylor University; Jonathan H. Grenier, Miami University; Jonathan S. Pyzoha, Miami University; Andrew Reffett, Miami University

Discussant: To Be Announced

Effect of Transaction Type on Consensus of Auditors' Decisions in IFRS Era. Tae Sup Shim, University of Seoul; Su Jin Pae, Chung-Ang University; Eugene Choi, University of Seoul

Discussant: To Be Announced

1.14 Board Characteristics

Sheraton, 2nd Floor, Central Park West

Moderator: Tzu-Ting Chiu, Norwegian School of Economics

'Til Death Do Us Part: The Long Tenured Directors Puzzle. Stefano Bonini, Stevens Institute of Technology; Justin Deng, New York University; Mascia Ferrari, University of Modena and Reggio Emilia; Kose John, New York University

Discussant: To Be Announced

What Factors Drive Director Perceptions of Their Board's Effectiveness? Boris Groysberg, Harvard University; Paul Healy, Harvard University; Rajesh Vijayaraghavan, Harvard University

Discussant: Volkan Muslu, University of Houston

MONDAY, AUGUST 8, 2016

10:15 AM–11:45 AM

Who Joins a Sinking Ship and Why? Some Evidence on Independent Directors Who Join Fraudulent Firms. Martin Bugeja, The University of Technology Sydney; Samir Ghannam, The University of Technology Sydney; Zoltan Paul Matolcsy, The University of Technology Sydney; Helen Spiropoulos, The University of Technology Sydney
Discussant: Na Li, Singapore Management University

1.15 Current Issues in Accounting and Disclosure

Sheraton, Lower Level, Chelsea

Moderator: Joseph Pacelli, Indiana University Bloomington

Federal Judge Ideology: A New Measure of Ex-Ante Litigation Risk. Allen Huang, The Hong Kong University of Science and Technology; Kai Wai Hui, The Hong Kong University of Science and Technology; Reeyarn Li, University of Mannheim

Discussant: Joseph Pacelli, Indiana University Bloomington

The Impact of Earnings Announcements on a Firm's Information Environment. Mark Bradshaw, Boston College; Marlene Plumlee, The University of Utah; Benjamin C. Whipple, The University of Georgia; Teri Lombardi Yohn, Indiana University Bloomington

Discussant: Thomas Steffen, Yale University

Firm-Manager Matching and the Costs and Benefits of Hiring an Accounting Expert CFO. Darren Bernard, University of Washington; Weili Ge, University of Washington; Dawn Matsumoto, University of Washington; Sara Toyne, University of Washington

Discussant: Joseph Pacelli, Indiana University Bloomington

1.16 Measures of Conservatism

Sheraton, Lower Level, Sugar Hill

Moderator: Xing Yang, Xi'an Jiaotong University

Evidence on the Construct Validity of Returns-Based Measures of Conditional Conservatism. Cristi A. Gleason, The University of Iowa; Bradford Hepler, The University of Iowa; W. Bruce Johnson, The University of Iowa (Emeritus); Samuel Melessa, The University of Iowa
Discussant: Chuchu Liang, Cornell University

Accounting Conservatism Measures and Stock Returns: An Empirical Comparison of a New Income Statement Based Measure of Conservatism to Existing Measures of Accounting Conservatism. Paige D. Bressler, University of West Florida

Discussant: Seil Kim, New York University

Conditional Conservatism and Disaggregated Bad News Indicators in Accrual Models. Sudipta Basu, Temple University; Dmitri Byzalov, Temple University

Discussant: Anup Srivastava, Dartmouth College

1.17 Regulation and Disclosure

Hilton, Concourse Level, Concourse C

Moderator: Po-Chang Chen, Miami University

Did Regulation Fair Disclosure Prevent Information Leakage? Direct Evidence from Intraday Returns to Form 8-K Filings. John L. Campbell, The University of Georgia; Brady J. Twedt, Indiana University Bloomington; Benjamin C. Whipple, The University of Georgia

Discussant: Frank Heflin, The University of Georgia

Industry Entry Barriers and Voluntary Disclosure. Ying Huang, The University of Texas at Austin; Ningzhong Li, The University of Texas at Dallas; Yong Yu, The University of Texas at Austin

Discussant: Mengyao Cheng, Boston College

Accruals Quality and Cost of Capital: Evidence from the Chinese Stock Market. Keejoe Hong, The University of North Carolina at Charlotte; Tao Ma, University of South Carolina; Guochang Zhang, The Hong Kong University of Science and Technology

Discussant: Shan Wang, Loyola Marymount University

1.18 Analysts' Forecasting Activities II

Hilton, 2nd Floor, Murray Hill West

Moderator: Shunlan Fang, Kent State University

Strategic Distortions in Analyst Forecasts in the Presence of Short-Term Institutional Investors. Pawel Bilinski, City University London; Douglas Cumming, York University; Lars Hass, Lahore University of Management Sciences; Konstantinos Stathopoulos, The University of Manchester; Martin Walker, The University of Manchester

Discussant: Rafael Rogo, The University of British Columbia

The Effect of a Reg FD Investigation on Conference Call Participation and Analysts' Forecast Accuracy. Elio Alfonso, Florida International University; Robert S. Hogan, College of Charleston; Antoinette Smith, Florida International University

Discussant: Congcong Li, Singapore Management University

Pre-IPO Communications and Analyst Research: Evidence Surrounding the JOBS Act. Michael Dambra, University at Buffalo, SUNY; Laura Casares Field, University of Delaware; Matthew Gustafson, The Pennsylvania State University; Kevin Pisciotto, The Pennsylvania State University

Discussant: Shunlan Fang, Kent State University

1.19 Earnings Management

Hilton, Concourse Level, Concourse E

Moderator: Kaleab Mamo, University of Waterloo

The Switch Up: An Examination of Changes in Earnings Management after Receiving SEC Comment Letters. Lauren (Dreher) Cunningham, The University of Tennessee; Bret Johnson, George Mason University; E. Scott Johnson, Virginia Polytechnic Institute and State University; Ling Liscic, George Mason University

Discussant: Terrence Blackburne, University of Washington

MONDAY, AUGUST 8, 2016

10:15 AM–11:45 AM

The Contagion Effect of Audit Committee Interlocks on the Spread of Substitution between Accruals-Based and Real Earnings Management. Ravi Dharwadkar, Syracuse University; David Harris, Syracuse University; Linna Shi, Binghamton University, SUNY; Nan Zhou, Binghamton University, SUNY

Discussant: Chih-Ying Chen, Singapore Management University

Cultural Differences and Earnings Management Contagion. Nathan Dong, Columbia University

Discussant: David S. Koo, University of Illinois at Urbana–Champaign

1.20 Capital Market Consequences of Accounting Quality

Hilton, Concourse Level, Concourse G

Moderator: To Be Announced

Examining the Usefulness of the SEC Filing Review Process: Evidence from Debt Contracting. Lauren M. Cunningham, The University of Tennessee; Roy Schmardebeck, University of Missouri; Wei Wang, University of Missouri

Discussant: Mengjie Huang, University of Rochester

Market Response to Chief Accounting Officer Hiring Announcements. Savannah Guo, Texas Tech University; Kirsten Cook, Texas Tech University

Discussant: Jason J. Xiao, University of Rochester

SEC Comment Letter Disclosures and Short Selling. Sunghan (Sam) Lee, Iowa State University; Zhejia Ling, Iowa State University; Zabihollah Rezaee, The University of Memphis

Discussant: Jing Chen, University at Buffalo, SUNY

1.21 Voluntary Disclosure Theory I

Hilton, 2nd Floor, Rhinelander North

Moderator: To Be Announced

Voluntary Disclosure and Value Relevance of Segment Information. Yutaro Murakami, Keio University; Atsushi Shiiba, Osaka University

Discussant: To Be Announced

How Often Do Managers Withhold Information? Jeremy Bertomeu, Baruch College–CUNY; Paul Ma, University of Minnesota; Ivan Marinovic, Stanford University

Discussant: To Be Announced

Expectations Management. Tsahi Versano, Tel Aviv University; Brett Trueman, University of California, Los Angeles

Discussant: To Be Announced

1.22 External and Internal Monitoring I

Hilton, Concourse Level, Concourse D

Moderator: Wan Wongsunwai, Northwestern University

Disproportionate Insider Control and Firm Performance. Barry Hettler, The College at Brockport, SUNY; Arno Forst, The University of Texas Rio Grande Valley

Discussant: Wan Wongsunwai, Northwestern University

The Informational Role of CEOs at Audit Committee Meetings. Joseph A. Johnston, City University of Hong Kong; John Nowland, Illinois State University

Discussant: Aida Sijamic Wahid, University of Toronto

Why Do Firms in Weak Institutional Environments Adopt Strong Corporate Governance? The Role of Government Regulation. Bin Ke, National University of Singapore; Xiaojun Zhang, Peking University

Discussant: Akash Chattopadhyay, Harvard University

1.23 Governments

Hilton, 4th Floor, Lincoln

Moderator: To Be Announced

A Review of Governmental Going Concern Opinions. Nancy Chung Feng, Suffolk University; Daniel Neely, University of Wisconsin–Milwaukee

Accounting Choice and Policy Choice by Governments: The Politics of Attention. Irvine M. Lapsley, The University of Edinburgh; Cristina Vicente, University of Murcia

Analyzing County Government Contracting Processes and Internal Controls to Address Procurement Fraud Schemes. Robert J. Eger, Naval Postgraduate School; Christy Smith, University of New Haven

The Relationship between the Local Economy and the Financial Health of Municipal Governments: A Predictive Model. John M. Trussel, The University of Tennessee at Chattanooga

1.24 New History? Modernist and Critical Perspectives

Hilton, 4th Floor, Holland

Moderator: Barbara Merino, University of North Texas

The Debate between Postmodernism and Historiography: An Accounting Historian's Manifesto. Thomas Tyson, St. John Fisher College; David Oldroyd, Durham University

Discussant: Keith W. Hoskin, University of Birmingham

“L’État C’est Moi”...Ou Quoi? On Using Foucault to Analyse the Roles of ‘Inquiry’/‘Enquête’ and Double-Entry Bookkeeping in the Evolution of Pre-Modern French Governmentality. Keith W. Hoskin, University of Birmingham; Richard H. Macve, The London School of Economics and Political Science

Discussant: Charles Richard Baker, Adelphi University

An Institutional Analysis of the Ideological Use of Ethic Codes in State/Profession Relationships. Timothy J. Fogarty, Case Western Reserve University; John Thomas Rigsby, Mississippi State University

Discussant: Diane H. Roberts, University of San Francisco

1.25 Earnings Quality: International Evidence

Sheraton, Lower Level, Murray Hill

Moderator: Charles W. Stanley, Baylor University

Factors Influencing Earnings Quality in the Asia-Pacific: The Impact of IFRS Convergence. Singgih Wijayana, Gadjah Mada University; Sidney J. Gray, The University of Sydney

Discussant: Sylwia Gornik-Tomaszewski, St. John’s University

Secrecy, Mandatory IFRS Adoption and Earnings Quality. Noor Houqe, Victoria University of Wellington; Reza Monem, Griffith University; Mohammad Tareq, University of Dhaka; Tony van Zijl, Victoria University of Wellington

Discussant: Sylwia Gornik-Tomaszewski, St. John’s University

Financial Reporting Quality and Labor Productivity. Kevin Jialin Sun, St. John’s University

Discussant: Sung-Jin Park, Indiana University South Bend

1.26 International Audit Issues

Sheraton, Lower Level, Sutton Place

Moderator: Susan B. Anders, Midwestern State University

As Foreign Registrants Abandon the U.S. Capital Markets, What Happens to the Cross-Listing Audit Fee Premium? Kathleen M. Bakarich, Baruch College—CUNY; Joseph Weintrop, Baruch College—CUNY

Discussant: Siva Nathan, Georgia State University

Do Reputable Auditors Matter for Corporate Transparency? Hsien-Li Lee, Chung Yuan Christian University; Hua Lee, Hong Kong Shue Yan University; Chen-Chin Wang, Tamkang University

Discussant: Sakthi Mahenthiran, Butler University

Compliance Costs and Book-Tax Conformity: Evidence from Audit Fees and Audit Quality. Kathleen M. Bakarich, Baruch College—CUNY; Jon N. Kerr, Baruch College—CUNY

Discussant: Susan B. Anders, Midwestern State University

1.27 Cost Behavior and Decision Making

Hilton, 2nd Floor, Rhinelander South

Moderator: To Be Announced

Understanding the Cost Structure of a Firm: Balancing Activities and Achieving Economies of Scope. Sara Bormann, Washington University in St. Louis; Jan Bouwens, University of Amsterdam; Christian Hofmann, Ludwig Maximilian University of Munich

Discussant: Nicole M. Heron, Baruch College—CUNY

Asymmetric Cost Behavior and Analysts’ Earnings Forecasts Revisited: Evidence from a New Firm-Year Measure of Cost Stickiness. Thomas Kaspereit, University of Oldenburg; Kerstin Lopatta, University of Oldenburg

Discussant: Susanna Gallani, Harvard University

1.28 Risk Management and Performance

Hilton, 2nd Floor, Morgan

Moderator: To Be Announced

Corporate Sustainability and Enterprise Risk Management: Implementation Effects on Performance. Mark S. Beasley, North Carolina State University; Bruce C. Branson, North Carolina State University; Evelyn Braumann, WU Vienna University of Economics and Business; Donald Patrick Pagach, North Carolina State University

Discussant: Yvette Lazdowski, Plymouth State University

The Effect of Chief Risk Officer and Risk Committee Expertise on Risk Management. Cristina Bailey, University of New Hampshire

Discussant: To Be Announced

The Effect of Risk Management Systems on Honesty in Managerial Reporting: An Experimental Examination. Heba Yousef Abdel-Rahim, Georgia State University

Discussant: W. Timothy Mitchell, University of Waterloo

1.29 Cost Behavior and Sustainability

Hilton, 2nd Floor, Madison

Moderator: To Be Announced

Cost Stickiness and Sustainability Performance: Integration of Cost Management and Performance Management. Joanna Golden, The University of Memphis; Zabihollah Rezaee, The University of Memphis

Discussant: Lijun (Gillian) Lei, Virginia Polytechnic Institute and State University

The Political Economy of Labor Cost Behavior: Evidence from China. Zhaoyang Gu, The Chinese University of Hong Kong; Song Tang, Shanghai University of Finance and Economics; Donghui Wu, The Chinese University of Hong Kong

Discussant: Duanping Hong, University of Pittsburgh

The Effect of Corporate Social Responsibility on Cost Asymmetric Behavior. Wonsun Paek, Sungkyunkwan University; Taewoo Kim, University of Massachusetts Lowell; Hyunpyo Kim, Sungkyunkwan University
Discussant: To Be Announced

1.30 Corporate Social Responsibility I

Hilton, 4th Floor, Harlem

Moderator: Charles P. Cullinan, Bryant University

Sustainability Rankings—Are They Consistent Across Rating Agencies? Beixin Betsy Lin, Montclair State University; Silvia Romero, Montclair State University; Agatha E. Jeffers, Montclair State University; Frank Aquilino, Montclair State University; Laurence Degaetano, Montclair State University

Discussant: Mary Fischer, The University of Texas at Tyler

Dual Class Shares and Corporate Social Responsibility. Lois S. Mahoney, Eastern Michigan University; Linda Thorne, York University; Charles P. Cullinan, Bryant University

Discussant: Jianling Wang, Xi'an Jiaotong University

The Effects of CSR Reporting Frameworks and Financial Conditions on Managers' Willingness to Invest in CSR. Yasheng Chen, Xi'an Jiaotong University; Johnny Jermias, Simon Fraser University; Jamal Aldin Nazari, Simon Fraser University

Discussant: Paul D. Hutchison, University of North Texas

1.31 Sustainability

Hilton, 4th Floor, Midtown

Moderator: J. L. Souza, The Pennsylvania State University Abington

A Reference Model of Sustainability Disclosure Based on Four Sustainability Stock Indexes. Hong Yuh Ching, Centro Universitario FEI; Thiago Toste, Centro Universitario FEI; Renan Tardelli, Centro Universitario FEI

Discussant: Elena Precourt, Bryant University

Annual Financial and Sustainability Reporting: Existence and/or Persistence of Information Asymmetry. Maureen Francis Mascha, Purdue University Calumet; Cathleen L. Miller, University of Michigan—Flint

Discussant: Maretno A. Harjoto, Pepperdine University

Intergenerational Difference in Environmental Sustainability Perceptions. W. Eric Lee, University of Northern Iowa; Mary Y. Christ, University of Northern Iowa; John T. Sweeney, The University of Kansas

Discussant: Janell Blazovich, University of St. Thomas

1.32 Text Mining

Sheraton, Lower Level, Flatiron

Moderator: Daniel O'Leary, University of Southern California

Classifying Restatements: An Application of Machine Learning and Textual Analysis. Louise Hayes, University of Guelph; J. Efrim Boritz, University of Waterloo

Discussant: Rob Nehmer, Oakland University

Boilerplate MD&A Disclosure Levels and Firm Characteristics. Takeaki Ito, Konan University

Discussant: Louise Hayes, University of Guelph

1.33 Financial Accounting Cases

Hilton, 3rd Floor, Petit Trianon

Moderator: Bambi Hora, University of Central Oklahoma

Jones Enterprises: A Comparison of U.S. and International Exchanges and GAAP Using a Reit IPO Transaction. Natalie T. Churyk, Northern Illinois University; Alan Reinstein, Wayne State University; Lance Smith, EY

Discussant: Rebecca Hutchins, Appalachian State University

The Not So Pokey Hokies. Mollie T. Adams, Bradley University; Kerry K. Inger, Auburn University; Michele Dawn Meckfessel, University of Missouri—St. Louis

Discussant: Christopher Earl McCoy, The University of Alabama

Cl's Cupcakes Franchise—Is It a Good Investment? Aundrea Kay Guess, Samford University; Jason Vinyard, Mallinckrodt Pharmaceuticals

Discussant: Mitchell Franklin, Le Moyne College

1.34 Ethics and Accounting Education

Hilton, 3rd Floor, Rendezvous Trianon

Moderator: Dennis Bline, Bryant University

An Exploration of the State of Ethics in U.K. Accounting Education. William F. Miller, University of Wisconsin—Eau Claire; Tara J. Shawver, King's College

Assessing the Impact of the Giving Voice to Values Program in Accounting Ethics Education. Tara J. Shawver, King's College; William F. Miller, University of Wisconsin—Eau Claire

Moral Disengagement in Accounting Majors: An Exploratory Study. Suzanne N. Cory, St. Mary's University

MONDAY, AUGUST 8, 2016

12:00 PM–1:45 PM

SECTION LUNCHEONS

American Taxation Association (ticket required for lunch)

Speaker: To Be Announced

Hilton, 3rd Floor, Trianon Ballroom

Auditing Section (ticket required for lunch)

Speaker: Tim Ryan, U.S. Chairman of PwC

Hilton, 3rd Floor, Grand Ballroom West

Financial Accounting and Reporting Section (ticket required for lunch)

**Presentation: Daniel W. Collins, The University of Iowa, Distinguished PhD Mentoring Award
Sheraton, 2nd Floor, Metropolitan East**

Government and Nonprofit Section (ticket required for lunch)

Speaker: To Be Announced

Hilton, Concourse Level, Concourse A

SECTION LUNCHEONS WITH BUSINESS MEETINGS

International Accounting Section (ticket required for lunch)

Speaker: To Be Announced

Sheraton, 2nd Floor, Empire West

Management Accounting Section (ticket required for lunch)

Hilton, 2nd Floor, Murray Hill East

Two-Year College Section (ticket required for lunch)

Speaker: To Be Announced

Hilton, Concourse Level, Concourse B

1:30 PM–5:00 PM

Exhibits

Hilton, 3rd Floor, America's Hall I

Member Services

Hilton, 3rd Floor, America's Hall I

2:00 PM–3:30 PM

SECTION BUSINESS MEETINGS

Government and Nonprofit Section

Hilton, 2nd Floor, Gibson

PANEL SESSIONS

2.01 Special Presidential Panel: Past Chairs Reflect on the Role and Impact of the Financial Accounting Standards Board

Hilton, 3rd Floor, Mercury Ballroom

Moderator: Bruce Behn, University of Tennessee, Knoxville

Panelists:

Past Chairs, Financial Accounting Standards Board

- Donald J. Kirk
- Dennis R. Beresford
- Edmund L. Jenkins
- Robert H. Herz
- Leslie F. Seidman

2.02 Intentionally Skipped

2.03 Intentionally Skipped

2.04 Pursuit of Data Driven Decisions: Improving Student Engagement and the ROI of an Accounting Degree

Hilton, 2nd Floor, Sutton North

Moderator: Cathleen Burns, University of Colorado Boulder
 Panelists: Ann Dzurainin, Northern Illinois University
 Guido L. Geerts, University of Delaware
 Robyn Raschke, University of Nevada, Las Vegas
 D. Scott Showalter, North Carolina State University
 James Suh, NASBA

2.05 Importance of Different Methods in Behavioral Research

Hilton, 2nd Floor, Sutton South

Moderator: Laurie Burney, Baylor University
 Panelists: Mary Malina, University of Colorado Denver
 Donna Bobek Schmitt, University of South Carolina
 Nathan Sharp, Texas A&M University
 Linda Thorne, York University

2.06 Is Readability of Corporate Textual Disclosures Measurable?

Sheraton, 2nd Floor, Metropolitan West

Moderator: Adel Nemattallah Ibrahim, University of Illinois at Urbana—Champaign/Alexandria University Egypt
 Panelists: Rashad Abdel-Khalik, University of Illinois at Urbana—Champaign
 Hebatallah Abdel Salam Badawy, Alexandria University Egypt
 Daniel Messod Beneish, Indiana University Bloomington
 Brian Paul Miller, Indiana University Bloomington
 Pervin Shroff, University of Minnesota

2.07 When Accounting Professionals Become Accounting Educators: Challenges and Opportunities

Hilton, 2nd Floor, Beekman

Moderator: Susan M. Curtis, University of Illinois at Urbana—Champaign
 Panelists: Bright Asante-Appiah, Lehigh University
 Anthony Bucaro, Case Western Reserve University
 Sharon Cox, University of Illinois at Urbana—Champaign
 Gregory Davis, University of Illinois at Urbana—Champaign
 Paul Polinski, University of Washington, Bothell

2.08 IFRS and U.S. GAAP: Drifting Apart?

Sheraton, 2nd Floor, Empire East

Moderator: Robert Hodgkinson, ICAEW
 Panelists: Luzi Hail, University of Pennsylvania
 Wayne R. Landsman, The University of North Carolina at Chapel Hill
 Thomas J. Linsmeier, Financial Accounting Standards Board/University of Wisconsin—Madison
 Chungwoo Suh, IASB

2.09 Successful Preparation Strategies for the CPA Exam

Hilton, 2nd Floor, Sutton Center

Moderator: Sidney Askew, Borough of Manhattan Community College—CUNY
 Panelists: Sidney Askew, Borough of Manhattan Community College—CUNY
 Greg Gaynor, University of Baltimore

CONCURRENT SESSIONS

2.10 IS-Related Internal Control and Auditing Issues

Hilton, 3rd Floor, Rendezvous Trianon

Moderator: Therese Viscelli, Auburn University

The Impact of Moral Intensity and Ethical Tone Consistency on Policy Compliance. Robert E. Crossler, Washington State University; James H. Long, Auburn University; Tina M. Loraas, Auburn University; Brad Trinkle, Mississippi State University

Discussant: Kristina Demek, University of Central Florida

The Effect of Graphical Presentation of Information on Auditors' Weighting of Diagnostic Non-Financial Data in Analytical Procedures. Yibo Zhang, University of South Florida; Patrick Wheeler, University of South Florida

Discussant: Irina Malaescu, University of Central Florida

Control or Chaos: A Case Study in How Workarounds in ERP Systems Impact the Internal Controls over Financial Reporting. Aimee Pernsteiner, University of Wisconsin—Eau Claire; Dawna Drum, Western Washington University; Adam Revak, University of Wisconsin—Eau Claire

Discussant: Genevieve Scalan, Texas A&M University

2.11 Tax Avoidance I

Hilton, 2nd Floor, Gramercy East

Moderator: Susan B. Anders, Midwestern State University

Legal Environment and Corporate Tax Avoidance: Evidence from State Tax Codes. Shuai (Mark) Ma, American University; Wayne Thomas, The University of Oklahoma

Discussant: Michelle Harding, The University of Tennessee

MONDAY, AUGUST 8, 2016

2:00 PM–3:30 PM

The Impact of Financial Derivatives on Tax Avoidance: An Examination of Hedging and Non-Hedging Derivatives. Yoojin Lee, University of California, Irvine

Discussant: Yi Si, City University of Hong Kong

Macroeconomic Effects of Aggregate Corporate Tax Avoidance: A Cross-Country Analysis. Terry Shevlin, University of California, Irvine; Lakshmanan Shivakumar, London Business School; Oktay Urcan, University of Illinois at Urbana–Champaign

Discussant: Kerry K. Inger, Auburn University

2.12 Tax Planning and Corporate Executives

Hilton, 2nd Floor, Clinton

Moderator: Lauren Milbach, Texas A&M University

Executive Clawback Provisions and Corporate Tax Planning. Eric J. Allen, University of Southern California; Ahrum Choi, Seoul National University; David H. Erkens, University of Southern California; Peter S. H. Oh, University of Southern California

Discussant: Michelle Nessa, Michigan State University

Managerial Incentive Alignment and Tax Planning. Jaewoo Kim, University of Rochester; Phillip Quinn, University of Washington; Ryan Wilson, University of Oregon

Discussant: Lauren Milbach, Texas A&M University

The Effect of Voluntary Clawback Adoptions on Corporate Tax Policy. Thomas Kubick, The University of Kansas; Brandon Lockhart, Clemson University; Zac Wiebe, The University of Kansas

Discussant: Linda H. Chen, Washington State University

2.13 Auditor Attributes and Judgments

Hilton, 2nd Floor, Bryant

Moderator: Chad Simon, Utah State University

Are “Good” Auditors Impacted More by Depletion? Threats to Valued Auditor Attributes. Lori Bhaskar, Indiana University Bloomington; Tracie Majors, University of Illinois at Urbana–Champaign; Adam Vitalis, Georgia Institute of Technology

Discussant: Allen Blay, Florida State University

Prompting the Benefit of the Doubt: The Joint Effects of Auditor Independence and Measurement Uncertainty on Audit Adjustments.

Steven J. Kachelmeier, The University of Texas at Austin; Ben W. Van Landuyt, The University of Texas at Austin

Discussant: To Be Announced

How Are Fair Value Impairments Audited? A Study of Auditors and Valuation Specialists. Lev Timoshenko, University of Waterloo

Discussant: Erik S. Boyle, University of Cincinnati

2.14 Improving Audit Quality

Hilton, 2nd Floor, Rhinelander North

Moderator: Jonathan H. Grenier, Miami University

Regulating Audit Quality via Inspections and Rotations: Perceptions and Spillover. Cassandra Wen Si Shieh, Monash University; Dennis D. Fehrenbacher, Monash University; Robyn Moroney, Monash University

Discussant: To Be Announced

The Effect of Improving Novice Auditors’ Domain- and Context-Specific Knowledge Retrieval Accuracy during Analytical Review. Robert Marley, The University of Tampa; Mark J. Mellon, University of South Florida

Discussant: Rina M. Hirsch, Hofstra University

What Do Auditors Promise Prospective Audit Clients? Evidence from Governmental Audit Proposals. Yu-Tzu Chang, National Chengchi University; Dan Stone, University of Kentucky

Discussant: Peter Kipp, University of South Florida

2.15 Fraud-Related Issues

Hilton, 4th Floor, Lincoln

Moderator: Alfred A. Yebba, Binghamton University, SUNY

Bankrate, Inc: An Instructional Case Focusing on Financial Statement Fraud. Carol Ann Knapp, The University of Oklahoma; Michael Chris Knapp, The University of Oklahoma

Increasing Auditor Sensitivity to Risk of Fraudulent Financial Reporting: Assessing Incentives and Pressures on Top Management. Donald C. Wengler, University of Central Missouri

Sympathy for the Devil? Extra-Statutory Sanction Recommendations for Compliance Personnel Addressing Security Market Violations. Joseph Michael Wall, Marquette University; Timothy J. Fogarty, Case Western Reserve University

The Roslyn School District Fraud: The Effect of Audit Requisitioning on Audit Markets. Randal J. Elder, Syracuse University; Alfred A. Yebba, Binghamton University, SUNY

2.16 Auditor-Client Interactions

Hilton, 4th Floor, Midtown

Moderator: To Be Announced

Auditing the Financial Close Process: An Investigation of Current Procedures and Implications for Research. Diane Janvrin, Iowa State University; Maureen Francis Mascha, Purdue University Calumet; Melvin A. Lamboy-Ruiz, Iowa State University

Client Preferences: Can Auditors Stop Them from Biasing Accounting Estimates? Brian C. Fitzgerald, Northeastern University; Christopher J. Wolfe, Texas A&M University; Kecia W. Smith, Virginia Polytechnic Institute and State University

MONDAY, AUGUST 8, 2016

2:00 PM–3:30 PM

Factors Associated with Internal Audit's Involvement in Environmental and Social Assurance and Consulting. Dominic Soh, Macquarie University; Nonna Martinov-Bennie, Macquarie University

Financial Expertise of Audit Committee Member and Earnings Management: A Meta-Analysis. Songsheng Chen, Beijing Institute of Technology; Bilal Ahmad El Salem, Beijing Institute of Technology; Bushra Komal, University of International Business and Economics

2.17 Auditor Attributes, Practice, and Standards

Hilton, 4th Floor, Harlem

Moderator: Michael Ricci, The University of Georgia

Can Elicitation Methods Increase the Precision of Fair Value Estimates? Lev Timoshenko, University of Waterloo

Education as a Contribution to Reduce the Audit Expectation Gap: The Portuguese Case. Francisco Carvalho, Escola Superior de Gestão de Tomar; Jorge Simões, Escola Superior de Gestão de Tomar; Alexandre Silva, Instituto Superior de Contabilidade e Administração de Coimbra; Bruno Almeida, Instituto Superior de Contabilidade e Administração de Coimbra; Edgar Enes, Escola Superior de Gestão de Tomar

Super Shears: Micro Cases to Develop Expertise and Critical Thinking by Evaluating Audit Evidence for Management Estimates. Carol Springer Sargent, Middle Georgia State University; Carol C. Bishop, Georgia Southwestern State University

The Impact of Principles Versus Rules Accounting Standards and Task Structure on Auditor Reporting Judgments and Negotiation Tactics. Helen Brown-Liburd, Rutgers, The State University of New Jersey, New Brunswick; Danielle R. Lombardi, Villanova University

2.18 Topics in Intangibles, Shareholder Activism, and Derivatives

Sheraton, Lower Level, Sugar Hill

Moderator: Thomas G. Ruchti, Carnegie Mellon University

Firm Fundamentals and Variance Risk Premiums. Matthew Lyle, Northwestern University; James Naughton, Northwestern University

Discussant: Thomas G. Ruchti, Carnegie Mellon University

An Investigation into the Amounts and the Properties of Intangible Investments Reported in SG&A. Luminita Enache, Dartmouth College; Anup Srivastava, Dartmouth College

Discussant: Yu Gao, University of St. Thomas

Are Activist Investors Good or Bad for Business? Evidence from Capital Market Intermediaries and Firm Fundamentals. Glen Young, Texas A&M University; Edward Swanson, Texas A&M University

Discussant: K. Philip Wang, University of Florida

2.19 Economic Consequences of Conservatism I

Sheraton, Lower Level, Chelsea

Moderator: Chuchu Liang, Cornell University

The Effects of Conditional Conservatism on Market Rewards to Patterns of Increasing Earnings. Su-Ping Liu, Universitat Autònoma de Barcelona

Discussant: Chao Kang, Cornell University

Does Lower Timely Loss Recognition Reflect Managers' Favorable Private Information? Yi Cao, University of Maryland; Ruyun Feng, University of Maryland; Michael D. Kimbrough, University of Maryland; Wenfeng Wang, University of Maryland

Discussant: Tianshu Qu, Nanyang Technological University

The Effect of Conditional Accounting Conservatism on the Predictive Ability of Accrual Components with Respect to Future Cash Flows. Daniel W. Collins, The University of Iowa; Wei Chen, The University of Iowa; Sam Melessa, The University of Iowa

Discussant: Sudipta Basu, Temple University

2.20 Analysts' Forecasting Activities I

Hilton, Concourse Level, Concourse D

Moderator: An-Ping Lin, Singapore Management University

How Analysts' Use of Freedom of Information Act to Update Stock Recommendations, Earnings Forecasts, and Revenue Forecasts. April Klein, New York University; Tao Li, University of Warwick

Discussant: Michael Dambra, University at Buffalo, SUNY

The Influence of Institutional Investors on Analyst Earnings Forecast Properties. Paul A. Wong, University of California, Davis

Discussant: John L. Campbell, The University of Georgia

2.21 Executive Attributes, Performances, and Turnover

Hilton, Concourse Level, Concourse E

Moderator: Kaleab Mamo, University of Waterloo

CEO Turnover and Accounting Earnings: The Role of Earnings Persistence. Seung Won Lee, Purdue University Northwest; Inho Suk, University at Buffalo, SUNY

Discussant: Rucsandra Moldovan, Concordia University

CFO Social Ties and Financial Restatements. Yu Flora Kuang, The University of Melbourne; Xiaotao Kelvin Liu, Northeastern University; Bo Qin, The University of Melbourne

Discussant: Joseph Pacelli, Indiana University Bloomington

Director Network and CEO Turnover. Chenqi Zhu, New York University

Discussant: Vishal P. Baloria, Boston College

2.22 News and Media

Hilton, Concourse Level, Concourse C

Moderator: Chia-Chun Hsieh, National Chung Cheng University

The Hidden Face of the Media: How Financial Journalists Produce Information. Congcong Li, Singapore Management University

Discussant: Amy Hutton, Boston College

Media Slant and Stock Price Sensitivity to Earnings. Steven Cahan, The University of Auckland; Chen Chen, Monash University; Nick Nguyen, Massey University

Discussant: Congcong Li, Singapore Management University

Analyst Spin. Zahn Bozanic, The Ohio State University; Jing Chen, University at Buffalo, SUNY; Xuan Huang, California State University, Long Beach; Michael Jung, New York University

Discussant: Chia-Chun Hsieh, National Chung Cheng University

2.23 Capital Market Consequences of Disclosure

Hilton, Concourse Level, Concourse G

Moderator: To Be Announced

Corporate General Counsel and Optimistic Tone in Conference Calls. MaryJane R. Rabier, McGill University; Emanuel Zur, University of Maryland

Discussant: Amanda Badger, University of Rochester

Do Order Backlog Disclosures Affect Capital Market Participants' Behavior? Sara Toynbee, University of Washington

Discussant: Spencer Pierce, Florida State University

Lion over Elephant: The Power of Structured Volume Disclosure in Explaining the Capitalization of Firm-Specific Information. C. S. Agnes Cheng, The Hong Kong Polytechnic University; Joseph A. Johnston, City University of Hong Kong; Feng Tang, The Hong Kong Polytechnic University; Wayne Yu, City University of Hong Kong

Discussant: Heejin Ohn, The University of Iowa

2.24 Teaching Cases in Forensics and Related Topics

Hilton, 3rd Floor, Petit Trianon

Moderator: Angel Chatterton, University of Wisconsin—Whitewater

A Case of Purchasing Fraud. Kevin E. Dow, The University of Nottingham Ningbo China; Marcia Watson, The University of North Carolina at Charlotte; Sara Kern, Gonzaga University

Discussant: To Be Announced

Mom's Money Is Missing: Bank Records Analysis in a Fraud Examination Case. David O'Bryan, Pittsburg State University; Jeffrey J. Quirin, Wichita State University

Discussant: J. L. Souza, The Pennsylvania State University Abington

Is the Widespread Use of Test Banks by Students Fraud? Christine C. Cheng, Louisiana State University; D. Larry Crumbley, Louisiana State University

Discussant: To Be Announced

2.25 Research Breakthroughs Regarding Work-Life Balance and Gender

Sheraton, Lower Level, Flatiron

Moderator: Bambi Hora, University of Central Oklahoma

CFO Gender and Restatements. Mai Dao, The University of Toledo; Hua-Wei Huang, National Cheng Kung University; Wu-Po Liu, National Cheng Kung University

Detecting and Eliminating Human Trafficking in Corporate Supply Chains: How Social Audits Help. Murphy Smith, Murray State University; Katherine Taken Smith, Murray State University; Hannah Martin, Murray State University

The Role of Gender in Judging the Consequences of Market Orientation toward Students: A Study of Accounting Department Leaders.

Robert L. Webster, Ouachita Baptist University; Kevin L. Hammond, The University of Tennessee at Martin

2.26 Auditing History: Insights from Alternative Research Methods

Hilton, 2nd Floor, Murray Hill West

Moderator: Thomas A. King, Case Western Reserve University

The Problems of Governmentality: The Wilson Committee and the Genesis of Efficiency Auditing in Canada. Clinton Free, UNSW Australia; Vaughan S. Radcliffe, Western University; Mitchell J. Stein, Western University

Discussant: Keith W. Hoskin, University of Birmingham

The Evolution of the Auditors' Role in Championing for More Appropriate Accounting Choices from Acceptable Alternatives. Dennis Caplan, University at Albany, SUNY; Sourav Dutta, University at Albany, SUNY; David Marcinko, Skidmore College

Discussant: D'Arcy Becker, University of Wisconsin—Eau Claire

ASR No. 78 (1957): The Curious Case of the SEC vs. W. W. Werntz, Former Chief Accountant. Dale L. Flesher, The University of Mississippi; Gary J. Previts, Case Western Reserve University

Discussant: Russell Williamson, University of Kentucky

2.27 Audit Issues in China

Sheraton, 2nd Floor, Central Park West

Moderator: Thomas A. Lechner, Tennessee State University

Ineffective Internal Control Reporting by Chinese U.S. Listed Firms. Raymond Reed Baker, Xiamen University; Gary C. Biddle, The University of Hong Kong; Michelle René Lowry, The University of Hong Kong; Neale G. O'Connor, Hong Kong Baptist University

Discussant: Clark M. Wheatley, Florida International University

Does Mandatory Audit Pricing Standard in China Really Increase Audit Fees and Audit Quality? Ting-Chiao Huang, Monash University; Yi-Hung Lin, Deakin University; Jeng-Ren Chiou, National Cheng Kung University

Discussant: Maria Wieczynska, Arizona State University

Audit Committee in China: An Effective Monitor or Just a Decoration? Jie Deng, City University of Hong Kong

Discussant: Kwangjoo (K. J.) Koo, The Pennsylvania State University Erie, The Behrend College

2.28 Long-Lived Assets and Revaluation: International Evidence

Sheraton, 2nd Floor, Central Park East

Moderator: To Be Announced

Accounting for Long-Lived Assets and Systematic Risk. Weitzu Chen, National Taipei University; Li-Peng Hsiao, National Taipei University; Chia-Wei Tai, National Taipei University

Discussant: Edward Sul, The University of North Carolina at Chapel Hill

Earnings Informativeness of Long-Lived Assets Impairment Recognized and Reversals. Ching-Lung Chen, National Yunlin University of Science and Technology; Ming-Yang Chen, National Yunlin University of Science and Technology

Discussant: To Be Announced

Asset Revaluation and External Financing: Evidence from Korea. Hyungjin Cho, Universidad Carlos III de Madrid; Young Jun Kim, Hankuk University of Foreign Studies

Discussant: Bei Yang, Xi'an International Studies University

2.29 Aligning Performance Measures

Hilton, 2nd Floor, Rhinelander South

Moderator: To Be Announced

Endogenous Inside-Debt Compensation. Mingcherng Deng, Baruch College—CUNY; Lin Nan, Purdue University; Xiaoyan Wen, Texas Christian University

Discussant: Viktoria Diser, Ludwig Maximilian University of Munich

Bonus Contracts, Bonus Pools, and Dynamic Incentives. Qintao Fan, University of Illinois at Urbana—Champaign; Nicole Johnson, University of Oregon

Discussant: To Be Announced

Opportunism and Incomplete Contracts. Pablo Casas-Arce, Arizona State University; Thomas Kittsteiner, RWTH Aachen University; F. Asís Martínez-Jerez, University of Notre Dame

Discussant: To Be Announced

2.30 Management Control

Hilton, 2nd Floor, Morgan

Moderator: To Be Announced

Internal Controls for External Reputational Risks: The Relevance of Attention. Jesus Rodolfo Jimenez-Andrade, Case Western Reserve University; Timothy J. Fogarty, Case Western Reserve University; Richard J. Boland, Case Western Reserve University

Discussant: Pablo Casas-Arce, Arizona State University

Performance Measurement and Control Systems in Global Audit Firms—Comparative Case Studies from Germany and Italy. Angelo Ditillo, Bocconi University; Christoph Enderich, ESSEC Business School; Andreas Hoffjan, Technical University of Dortmund

Discussant: F. Asís Martínez-Jerez, University of Notre Dame

2.31 Innovation and Control

Hilton, 2nd Floor, Madison

Moderator: To Be Announced

The Role of Incentives in Sustaining High-Creativity Production. Steven J. Kachelmeier, The University of Texas at Austin; Laura W. Wang, University of Illinois at Urbana—Champaign; Michael G. Williamson, University of Illinois at Urbana—Champaign

Discussant: Michael Majerczyk, Georgia State University

Engines, Brakes, or Cameras? Towards an Understanding of the Iridescent Role of Calculative Practices in Shaping the Trajectory of Complex Innovations. Markus J. Grottko, University of Passau; Robert Johannes Obermaier, University of Passau

Discussant: To Be Announced

Stakeholders' Pressures and Environmental Management Control Systems: Empirical Evidence from U.K. Firms. Magdy Abdel-Kader, Anglia Ruskin University; Ahmed Abdel-Maksoud, United Arab Emirates University; Mirna Jabbour, The University of Sheffield

Discussant: To Be Announced

MONDAY, AUGUST 8, 2016

2:00 PM–3:30 PM

2.32 Corporate Social Responsibility II

Sheraton, Lower Level, Murray Hill

Moderator: Mary Fischer, The University of Texas at Tyler

Quantifying the Reporting Bias of Corporate Social Responsibility (CSR) Disclosures. Mi Zhou, Virginia Polytechnic Institute and State University

Discussant: Fang Zhao, Merrimack College

Assessing Social and Environmental Performance through Narrative Complexity in CSR Reports. Jamal Aldin Nazari, Simon Fraser University; Karel Hrazdil, Simon Fraser University; Fereshteh Mahmoudian, Simon Fraser University

Discussant: Marinilka Barros Kimbro, Seattle University

Social Comparison in CSR Disclosure. Walter Aerts, University of Antwerp; Madadian Oveis, University of Antwerp; Tom Van Caneghem, KU Leuven/University of Antwerp

Discussant: Sara A. Reiter, Binghamton University, SUNY

2.33 Tax

Sheraton, Lower Level, Sutton Place

Moderator: Ronald Strauss, Montclair State University

ABLE Accounts and the Implementation of a New Tax Provision for Disabled Americans. Irene N. McCarthy, St. John's University; Biagio Pilato, St. John's University; Benjamin R. Silliman, St. John's University

Due Diligence Complexities within Volunteer Income Tax Assistance (VITA) Programs: Concerns and Issues for Faculty Instructors. Christine L. Kuglin, Metropolitan State University of Denver; Allan Rosenbaum, Metropolitan State University of Denver; Andrew Holt, Metropolitan State University of Denver; My Mai, Metropolitan State University of Denver; Zachary Schwartz, Metropolitan State University of Denver

Tax Inversions: "Unpatriotic" or Good Business Strategy? Mary-Jo Kranacher, York College—CUNY; Maria Pirrone, St. John's University

The Dimensions of Tax Fairness: An Empirical Investigation. Jonathan Farrar, Ryerson University; Dawn W. Massey, Fairfield University; Linda Thorne, York University

Theoretical Perspectives on Ethical Dilemmas in Globalization and Taxes. George Joseph, University of Massachusetts Lowell

2.34 Employer Perspectives on Graduate Skills

Hilton, 4th Floor, East

Moderator: Karen K. Osterheld, Bentley University

Employment of Graduate Accountants by Public Accounting Firms: Perspectives on the Skills Shortage, International Graduates and Communications Skills. Paul DeLange, Curtin University; Graeme Wines, Deakin University

Discussant: Rebecca Hutchins, Appalachian State University

What Employers Want? 21st Century Business Graduate Skills and the Potential of ePortfolios. Shona Leitch, RMIT University; Jade McKay, Deakin University; Kim Watty, Deakin University

Discussant: Cassy D. Henderson, Sam Houston State University

Broadening Generic Skills Development: Improving Financial Literacy of University Students. Chrisann T. Palm, Queensland University of Technology; Laura de Zwaan, Queensland University of Technology; Toni Chardon, University of Southern Queensland

Discussant: Jane Livingstone, Western Carolina University

2.35 The CPA Exam

Hilton, 4th Floor, Holland

Moderator: Wendy Tietz, Kent State University

Do College Course Grades Impact CPA Exam Performance? Dennis Bline, Bryant University; Stephen Perreault, Providence College; Xiaochuan Zheng, Bryant University

Rethinking Our CPA Exam. Timothy J. Fogarty, Case Western Reserve University; Suzanne H. Lowensohn, Colorado State University

Sponsored CPA Review Courses and Determinants of Success on the Uniform CPA Examination: Evidence from the Computer-Based Exam. Haeyoung Shin, University of Houston—Clear Lake; Michael J. Lacina, University of Houston—Clear Lake; B. Brian Lee, Prairie View A&M University

3:00 PM–4:30 PM

Effective Learning Strategies II (see separate listing on page 94)

Hilton, 3rd Floor, Promenade

Research Interaction Forum II (see separate listing on pages 103-105)

Hilton, 3rd Floor, Promenade

3:30 PM–4:00 PM

Coffee Break

Hilton, 3rd Floor, Americas Hall I

Hilton, Concourse Level, Prefunction Area

Sheraton, 2nd Floor, Metropolitan Ballroom Foyer

Sheraton, Lower Level, Prefunction Area 2

MONDAY, AUGUST 8, 2016

4:00 PM–5:30 PM

SECTION BUSINESS MEETING

Public Interest Section

Sheraton, 2nd Floor, Central Park East

PANEL SESSIONS

3.01 Staying Engaged: Life after Retirement

Hilton, 2nd Floor, Gramercy West

Moderator: David E. Stout, Youngstown State University
Panelists: Robert H. Colson, Baruch College—CUNY
Michael A. Diamond, University of Southern California
Jagdish Gangolly, University at Albany, SUNY
Barbara Merino, University of North Texas
Jan Williams, The University of Tennessee
Donald Wygal, Rider University

3.02 COSO'S New Enterprise Risk Management Framework: The Next Frontier?

Hilton, 3rd Floor, Mercury Ballroom

Moderator: Mark S. Beasley, North Carolina State University
Panelists: Dennis Chesley, PricewaterhouseCoopers
Mitch Danaher, General Electric
Robert Hirth, COSO

3.03 Accounting in the Information Economy: Valuation of Intangible Assets – The Auditing, Financial, and Managerial Implications

Sheraton, 2nd Floor, Metropolitan West

Moderator: Christine Botosan, Financial Accounting Standards Board
Panelists: Paul Beswick, Securities and Exchange Commission
Richard Gray, Daszkal Bolton LLP
Bob Laux, Microsoft Corporation
Baruch Lev, New York University
Thomas J. Linsmeier, Financial Accounting Standards Board

3.04 Best Practices for Teaching Introductory Courses

Hilton, 2nd Floor, Regent

Moderator: Fred Phillips, University of Saskatchewan
Panelists: Amy Bourne, Oregon State University
Joe Hoyle, University of Richmond
Mary Lea McAnally, Texas A&M University
Fred Phillips, University of Saskatchewan

3.05 Trueblood Mini-Seminar: Effective Learning through the Trueblood Case Study Series

Hilton, Concourse Level, Concourse A

Moderator: Janet Butchko, Deloitte Services LP
Panelist: James Fuehrmeyer, University of Notre Dame

3.06 Intersection of Audit and Tax: Research Opportunities

Hilton, 2nd Floor, Sutton South

Moderator: To Be Announced
Panelists: John DeMelis, EY
Carin Giuliante, Deloitte
Lillian F. Mills, The University of Texas at Austin
Thomas C. Omer, University of Nebraska—Lincoln

3.07 The Human Side of Financial Fraud

Hilton, 2nd Floor, Sutton North

Moderator: Vasant Raval, Creighton University
Panelists: Toby Bishop, VP-Practice, Forensic Accounting Section of AAA
Barry Jay Epstein, Epstein + Nack LLC
Pamela Murphy, Queen's University at Kingston
Sridhar Ramamoorti, Kennesaw State University

3.08 Environmental Liabilities, IFRS, and Sustainability Assurance Reports

Sheraton, 2nd Floor, Empire East

Moderator: Minga Negash, Metropolitan State University of Denver/University of the Witwatersrand
Panelists: Lulseged Ayalew, The University of North Carolina at Greensboro
Andrew Holt, Metropolitan State University of Denver
Nirupa Padia, University of the Witwatersrand

MONDAY, AUGUST 8, 2016

4:00 PM–5:30 PM

3.09 Relevance Revisited: How Practical Knowledge Enhances Accounting Education

Hilton, 2nd Floor, Beekman

Moderator: Karen Sedatole, Michigan State University
Panelists: Robert S. Kaplan, Harvard University
Eva Labro, The University of North Carolina
R. Murray Lindsay, University of Lethbridge
Charles R. Thomas, Tarleton State University
Gregory B. Waymire, Emory University

3.10 Creating Synergy Engagement and Collaboration in Your Online Courses

Hilton, 2nd Floor, Sutton Center

Moderator: Cathy J. Scott, Navarro College
Panelists: Markus Ahrens, St. Louis Community College, Meramec
Cathy J. Scott, Navarro College

CONCURRENT SESSIONS

3.11 Earnings Management

Hilton, 4th Floor, East

Moderator: Christopher Earl McCoy, The University of Alabama
Reporting Concerns about Earnings Quality: An Examination of Corporate Managers. Joseph Brazel, North Carolina State University; Lorenzo Lucianetti, University of Chieti–Pescara; Tammie Schaefer, University of Missouri–Kansas City
Discussant: Leila Emily Hickman, Washington State University
Executive Social Networks and Earnings Management. Ming Fang, New Jersey Institute of Technology; Bill Francis, Rensselaer Polytechnic Institute; Iftekhar Hasan, Fordham University; Qiang Wu, Rensselaer Polytechnic Institute
Discussant: Qing Burke, Miami University
The Effect of Creative Culture on Real Earnings Management. Ryan D. Guggenmos, Cornell University; Christopher P. Agoglia, University of Massachusetts Amherst
Discussant: Peter Kipp, University of South Florida

3.12 Factors Affecting Auditor Performance and Other Audit Outcomes

Hilton, 4th Floor, Harlem

Moderator: Ling Harris, University of South Carolina
An Examination of the Mediating Influence of Stress Arousal and Individual Burnout Dimensions on the Relations between Role Stressors and Key Job Outcomes. Kenneth J. Smith, Salisbury University; David J. Emerson, Salisbury University
Discussant: To Be Announced
The Impact of Perceived Fairness on Job Attitude and Job Performance: Evidence from Audit Professionals in South Korea. Rajiv D. Banker, Temple University; Seok-Young Lee, Sungshin Women's University; Sang-Lyul Ryu, Konkuk University; Eunbin Whang, Temple University
Discussant: Marc Ortegren, Southern Illinois University Carbondale
The Effects of Supervisor Preferences and Group Engagement Oversight on Component Auditor Skepticism in a Group Audit Engagement. John Lauck, Louisiana Tech University; Sudip Bhattacharjee, Virginia Polytechnic Institute and State University
Discussant: W. Timothy Mitchell, University of Waterloo

3.13 Text Mining and Data Mining Techniques

Hilton, 2nd Floor, Bryant

Moderator: Fatima Alali, California State University, Fullerton
The Impact of Corporate Risk Disclosures on Audit Pricing Decisions: A Text Mining Approach. Rong Yang, Rochester Institute of Technology; Yang Yu, Rochester Institute of Technology; Manlu Liu, Rochester Institute of Technology; Kean Wu, Rochester Institute of Technology
Discussant: Yi Liang, Temple University
Using Linguistics to Mine Unstructured Data from FASB Exposure Drafts. Khondkar E. Karim, University of Massachusetts Lowell; Karen Jingrong Lin, University of Massachusetts Lowell; Robert Pinsker, Florida Atlantic University; Hongwei Zhu, University of Massachusetts Lowell
Discussant: Yi Liang, Temple University
Improving Financial Distress Prediction Accuracy Using the Hybrid Data Mining Approach. Yung-Ming Hsieh, Soochow University; Asokan Anandarajan, New Jersey Institute of Technology; Picheng Lee, Pace University
Discussant: Roger W. Mayer, SUNY College at Old Westbury

3.14 Tax Avoidance II

Hilton, 2nd Floor, Gramercy East

Moderator: Zhenhua Chen, Tulane University
Common Equity Blockholders and Diffusion of Tax Avoidance. Zeyu Sun, National University of Singapore; Jing Xie, The Hong Kong Polytechnic University
Discussant: Alissa Bruehne, Ludwig Maximilian University of Munich
Tax Avoidance and the Asymmetric Cost Behavior. Shawn Xu, University of Wyoming; Kenneth Zheng, University of Wyoming
Discussant: Eric Rapley, Colorado State University

MONDAY, AUGUST 8, 2016

4:00 PM–5:30 PM

Media Coverage and Tax Aggressiveness—A Study Based on Corporate Governance Perspective. Yi Si, City University of Hong Kong; Yiyang Bian, University of Science and Technology of China/City University of Hong Kong; Gaoliang Tian, Xi'an Jiaotong University; Leon J. Zhao, City University of Hong Kong

Discussant: Zhenhua Chen, Tulane University

3.15 Taxes and Capital Markets I

Hilton, 2nd Floor, Clinton

Moderator: Joanna Garcia, University of Waterloo

How Do Investors Respond to Non-Audit Tax Services and Tax Expertise? Ferdinand Gul, Deakin University; Dean Hanlon, Monash University; Edwin Lim, Monash University; Farshid Navissi, Monash University

Discussant: Joanna Garcia, University of Waterloo

The Market Valuation of the Permanent Book-to-Tax Differences Generated by Stock-Based Compensation Awards. James Brushwood, Colorado State University; Derek Johnston, Colorado State University; Lisa Kutcher, Colorado State University

Discussant: Anne C. Ehinger, The University of Georgia

The Relationship between Tax Risk and Firm Value: Evidence from the Luxembourg Tax Leaks. Wayne L. Nesbitt, Michigan State University; Edmund Outslay, Michigan State University; Anh Persson, Michigan State University

Discussant: Rita Nevada Gunn, Northwestern University

3.16 Auditors and Taxes

Hilton, 4th Floor, Lincoln

Moderator: Salem L. Boumediene, Montana State University Billings

Task Specific Experience and Auditor Effort. Walid Alissa, HEC Paris; Vedran Capkun, HEC Paris; Nadja Suca, University of Split

Discussant: Xinjiao Guan, National University of Singapore

Separating Auditor Provided Tax Compliance and Tax Planning Services: Financial Reporting Implications. James A. Chyz, The University of Tennessee; Ronen Gal-Or, Northeastern University; Vic Naiker, Monash University

Discussant: Marc Peter Neri, Texas Christian University

3.17 Auditor Selection

Hilton, 4th Floor, Midtown

Moderator: Jamie Diaz, The College of William & Mary

Client and Audit Partner Ethnicity, Auditor Selection, and Audit Quality. Nathan Berglund, Mississippi State University; John Daniel Eshleman, Michigan Technological University

Discussant: Brent A. Garza, University of Illinois at Urbana—Champaign

Allies in the Break Room: The Effect of Accounting Alumni on Auditor Choice and the Hiring Agenda. Andrew Bird, Carnegie Mellon University; Nam Ho, Carnegie Mellon University; Thomas G. Ruchti, Carnegie Mellon University

Discussant: Jim Irving, Clemson University

The Audit Market for Banks. Christine Porter, Wichita State University

Discussant: William A. Cicone, University of Illinois at Urbana—Champaign

3.18 Gender Diversity and Corporate Governance

Hilton, 4th Floor, Holland

Moderator: To Be Announced

The Business Case for Cultural and Gender Diversity on Corporate Boards. Larelle J. Chapple, Queensland University of Technology; Shireenjit Johl, Deakin University

Discussant: To Be Announced

The Effects of Board Gender Diversity on Bankruptcy Risk, Reputation Risk, and Capital Market Risk. Linda H. Chen, Washington State University; Jeffrey Gramlich, Washington State University; Kimberly Houser, Washington State University

Discussant: To Be Announced

3.19 Network Effects in Corporate Disclosure

Sheraton, Lower Level, Chelsea

Moderator: Thomas Shohfi, Rensselaer Polytechnic Institute

CEO Networks and Information Aggregation: Evidence from Management Forecast Accuracy. Hyun A. Hong, University of California, Riverside; Sunghan (Sam) Lee, Iowa State University; Steve R. Matsunaga, University of Oregon; Peter S. H. Oh, University of Southern California

Discussant: John L. Campbell, The University of Georgia

A Major Customer's Earnings News and Voluntary Disclosures. Young Jun Cho, Singapore Management University; Yoonseok Zang, Singapore Management University

Discussant: Nerissa C. Brown, University of Delaware

Large Shareholder Diversification and Corporate Voluntary Disclosures. Herita Akamah, The University of Oklahoma; Sydney Qing Shu, The University of Oklahoma

Discussant: Matt Wieland, Miami University

3.20 Economic Consequences of Conservatism II

Sheraton, Lower Level, Sugar Hill

Moderator: Joseph Pacelli, Indiana University Bloomington

Earnings Management and Conditional Conservatism. Juan Manuel Garcia Lara, Universidad Carlos III de Madrid; Beatriz Garcia Osma, Universidad Carlos III de Madrid; Fernando Penalva, University of Navarra

Discussant: Xing Yang, Xi'an Jiaotong University

SFAS 142, Conditional Conservatism, and Acquisition Profitability and Risk. Matthew Cedergren, University of Pennsylvania; Baruch Lev, New York University; Paul Zarowin, New York University

Discussant: Feng Tang, The Hong Kong Polytechnic University

Accounting Conservatism, Overinvestment, and Post-SEO Stock Market Underperformance and Illiquidity. Carolyn Callahan, University of Louisville; Hyun A. Hong, University of California, Riverside; Sunghan (Sam) Lee, Iowa State University; Steve W. Lin, Florida International University

Discussant: Felipe Bastos Gurgel Silva, Cornell University

3.21 Debt Contracting

Sheraton, Lower Level, Flatiron

Moderator: Matthew Erickson, The University of Arizona

Debt Covenant Condition and the Relative Use of Operating Lease and Long-Term Debt. Daniel Gyung Paik, University of Richmond; Brandon Byungwhan Lee, Indiana University Northwest; Sungwook Yoon, California State University, Northridge; Joyce Van der Laan Smith, University of Richmond

Discussant: Yadav K. Gopalan, Washington University in St. Louis

Real Effects of Voluntary Disclosure: Evidence from Private Firm Financing. Andrew Bird, Carnegie Mellon University; Stephen A. Karolyi, Carnegie Mellon University; Thomas G. Ruchti, Carnegie Mellon University

Discussant: John Donovan, Washington University in St. Louis

State Contract Law and the Use of Accounting Information in Debt Contracts. Colleen Honigsberg, Columbia University; Sharon P. Katz, Columbia University; Sunay Mutlu, Kennesaw State University; Gil Sadka, The University of Texas at Dallas

Discussant: Aytekin Ertan, London Business School

3.22 Effects of Information Sharing and Transparency

Hilton, 3rd Floor, Rendezvous Trianon

Moderator: Judson Caskey, University of California, Los Angeles

Dynamic Disclosure Externalities. Nemit Shroff, Massachusetts Institute of Technology; Rodrigo S. Verdi, Massachusetts Institute of Technology; Ben Yost, Massachusetts Institute of Technology

Discussant: Omri Even Tov, University of California, Berkeley

The Asymmetric Effect of Reporting Flexibility on Priced Risk. Matthew J. Bloomfield, The University of Chicago

Discussant: Judson Caskey, University of California, Los Angeles

Transparency: A Recipe or an Obstacle for Innovation? Rong (Irene) Zhong, University of Illinois at Chicago; Feng Gao, Rutgers, The State University of New Jersey

Discussant: Atif Ellahie, The University of Utah

3.23 Nonfinancial Disclosures and Firm Value

Hilton, 3rd Floor, Petit Trianon

Moderator: Olena V. Watanabe, Iowa State University

Firm-Value Effects of CSR Disclosure and CSR Performance. Robert Gutsche, University of St. Gallen; Jan-Frederic Schulz, University of St. Gallen

Discussant: To Be Announced

Corporate Social Responsibility and Information Flow. Gary Chen, University of Illinois at Chicago; Bin Wang, Missouri Western State University; Xiaohong Wang, Northeastern Illinois University

Discussant: Barbara Su, University of Toronto

Accounting for Human Rights Violations Risk: Conflict Minerals Mandatory Disclosures under the Dodd-Frank Act. Karen E. Brown, Brock University; Yijia Chen, Brock University; Faye Elayan, Brock University; Jennifer Li, Brock University

Discussant: Joshua Cutler, University of Houston

3.24 Financial Information Relevant for Assessing Firm Risk

Hilton, Concourse Level, Concourse G

Moderator: Jacquelyn Gillette, University of Rochester

Firm Risk and Disclosures about Dispersion in Asset Values: Evidence from Oil and Gas Reserves. Marc Badia, University of Navarra; Mary E. Barth, Stanford University; Miguel Duro, University of Navarra; Gaizka Ormazabal, University of Navarra

Discussant: Jacquelyn Gillette, University of Rochester

Common and Idiosyncratic Earnings, Return Variance and R&D Reporting. Dimos Andronoudis, The London School of Economics and Political Science; Christina Dargenidou, University of Exeter; Eirini Konstantinidi, University of Manchester

Discussant: Jeffrey Ng, Singapore Management University

MONDAY, AUGUST 8, 2016

4:00 PM–5:30 PM

Does IFRS Provide More Relevant Information for Risk Assessment? Evidence from ADRs. Chin-Chen Chien, National Cheng Kung University; Hsuan-Chu Lin, National Cheng Kung University; She-Chih Chiu, National Cheng Kung University; Chia-Chen Liang, National Cheng Kung University

Discussant: Landon Mauler, Florida State University

3.25 The Influence of Capital Market Intermediaries

Hilton, Concourse Level, Concourse E

Moderator: Hua Xin, University of Louisville

Can Short Sellers Serve a Monitoring Role? Evidence from Insider Trading Profitability. Xia Chen, Singapore Management University; Qiang Cheng, Singapore Management University; Ting Luo, Tsinghua University; Heng Yue, Singapore Management University

Discussant: Rong Huang, Baruch College–CUNY

Think before You Speak—The Effect of Conference Call Style on the Cost of Equity Capital. Sebastian Firk, Georg-August University at Goettingen; Jan Christoph Hennig, Georg-August University at Goettingen; Michael Wolff, Georg-August University at Goettingen

Discussant: Jason V. Chen, University of Illinois at Chicago

3.26 External and Internal Monitoring II

Hilton, Concourse Level, Concourse D

Moderator: Rajesh Vijayaraghavan, Harvard University

What Else Do Shareholders Want? Shareholder Proposals Contested by Firm Management. Eugene Soltes, Harvard University; Suraj Srinivasan, Harvard University; Rajesh Vijayaraghavan, Harvard University

Discussant: Rafael Copat, Rice University

The Battle for Influence: Shareholder vs. Creditor Impact on Firms in Technical Default. Kate Emily Schain, New York University

Discussant: Leila Peyravan, University of Toronto

Market Valuation of Anticipated Governance Changes: Evidence from Contentious Shareholder Meetings. Francois Brochet, Boston University; Fabrizio Ferri, Columbia University; Gregory S. Miller, University of Michigan

Discussant: Anup Srivastava, Dartmouth College

3.27 Public Governments and Reporting

Hilton, Concourse Level, Concourse C

Moderator: To Be Announced

Opportunistic Financial Reporting and Credit Market Participation in Municipalities. Amanda W. Beck, The University of Alabama

Discussant: Marie Blouin, Ithaca College

Evaluating the Effectiveness of Government Mandated Performance Management Systems in Healthcare: A Field Experiment. Fabienne Miller, Worcester Polytechnic Institute; Justin Wang, Worcester Polytechnic Institute

Discussant: Mary Fischer, The University of Texas at Tyler

3.28 Corporate Governance: International Perspectives

Sheraton, Lower Level, Murray Hill

Moderator: Saad A. Alkazemi, Kuwait University

An Analysis of Female Directors Constrain Real Earnings Management. Ling-Ling Chang, Ming Chuan University; Yue-Duan Guan, Ming Chuan University; Daniel F. Hsiao, University of Minnesota, Duluth

Discussant: Rebecca Bloch, Fairfield University

Monetary and Nonmonetary Incentives for Tax Planning in Chinese SOEs. Hong Fan, St. Mary's University; Liqiang Chen, St. Mary's University

Discussant: Lee-Hsien Pan, Keuka College

Does Mandatory Audit Partner Rotation Influence Companies' Auditor Selection Strategies and Audit Quality? Li-Jen He, Asia University; Hsiangtsai Chiang, Feng Chia University; Chao-Jung Chen, National Pingtung University

Discussant: Denise Silva Ferreira Juvenal, FIPECAFI - Pref. Cidade do Rio de Janeiro

3.29 Earnings Management Issues: Chinese Evidence

Sheraton, Lower Level, Sutton Place

Moderator: Wenxia Ge, University of Manitoba

Does State Ownership Affect an Enterprise's Choice of Earnings Management Strategies? The Case of China. Peng Wu, Southeast University; Lei Gao, SUNY, Geneseo; Xiao Li, Southeast University

Discussant: Yushun Hung, Fu Jen Catholic University

Earnings Management with the Deferred Tax Expense: New Evidence from the Equity Method in China. Cheng Lai, Renmin University of China; Caihua Mo, Renmin University of China; Jingjing Wu, Renmin University of China; Hua Zhou, Renmin University of China

Discussant: Chao Chen, Fudan University

XBRL Implementation and Real Earnings Management: Evidence from XBRL Dual Regulation in China. Songsheng Chen, Beijing Institute of Technology; Jun Guo, Rutgers, The State University of New Jersey, Camden; Xiaoxiao Tong, Beijing Institute of Technology

Discussant: Tiemei Li, University of Ottawa

3.30 Incentives and Compensation

Hilton, 2nd Floor, Rhinelander South

Moderator: To Be Announced

The Effects of Performance Incentives and Training on Insight Problem-Solving. Kun Huo, Western University

Discussant: Gregory McPhee, Florida International University

The Effect of Incentive Scheme and Task Type on Altruistic Behavior within the Organization. Andrew Newman, University of South Carolina; Ivo Taffkov, Georgia State University; Flora Zhou, Georgia State University

Discussant: Serena Loftus, Tulane University

3.31 Trust and Culture

Hilton, 2nd Floor, Morgan

Moderator: To Be Announced

Can Connectors Change Team Culture on Fluid Teams? Elena Klevsky, University of Illinois at Urbana–Champaign

Discussant: Karl Schuhmacher, Emory University

The Role of Imitation in Trust Formation and Partner Selection in Interfirm Relationships. Evelien Reusen, Erasmus University; Kristof Stouthuysen, Ghent University

Discussant: Steve Buchheit, The University of Alabama

3.32 Does Performance-Based Pay Lead to Improved Performance?

Hilton, 2nd Floor, Madison

Moderator: To Be Announced

Examining the Effects of Performance-Based Pay and Performance Monitoring on Task Performance. Charles D. Bailey, The University of Memphis; Nicholas J. Fessler, The University of Texas at Tyler; Brian K. Laird, Arkansas State University

Discussant: Heba Abdel-Rahim, Georgia State University

The Effects of Information Aggregation and Visualization on Judgment Quality for Complex Multiattribute Judgment Tasks in Performance Evaluation. Robert Johannes Obermaier, University of Passau; Christian Meier, University of Passau

Discussant: Lawrence Grasso, Central Connecticut State University

Do Incentive Plans for Exemplary Employees Lead to Productive or Counterproductive Outcomes? Carolyn Deller, Harvard University; Tatiana Sandino, Harvard University

Discussant: To Be Announced

3.33 Auditing and Emerging Technologies

Sheraton, 2nd Floor, Central Park West

Moderator: Deniz A. Appelbaum, Rutgers, The State University of New Jersey, New Brunswick

Moving Towards Continuous Audit and Big Data with Audit Analytics: Implications for Research and Practice. Deniz A. Appelbaum, Rutgers, The State University of New Jersey, New Brunswick; Alexander Kogan, Rutgers, The State University of New Jersey, Newark; Miklos A. Vasarhelyi, Rutgers, The State University of New Jersey, Newark

Discussant: Graham Gal, University of Massachusetts Amherst

Privacy-Preserving Information Sharing within an Audit Firm. Alexander Kogan, Rutgers, The State University of New Jersey, Newark; Cheng Yin, Rutgers, The State University of New Jersey, Newark

Discussant: Graham Gal, University of Massachusetts Amherst

Using Top Cycle Modeling in Audit Analytical Procedures. Philip I. Elsas, ComputationalAuditing.com; Rob Nehmer, Oakland University; Trevor Stewart, Deloitte (Retired)/Rutgers, The State University of New Jersey, New Brunswick

Discussant: Cheng Yin, Rutgers, The State University of New Jersey, Newark

Discussant: Cheng Yin, Rutgers, The State University of New Jersey, Newark

3.34 Technology Tools in the Classroom

Hilton, 2nd Floor, Murray Hill West

Moderator: Mostafa M. Maksy, Kutztown University of Pennsylvania

Implications of Tablet Computing Annotation and Sharing Technology on Student Learning. James Wakefield, The University of Technology Sydney; Jonathan Tyler, The University of Technology Sydney; Laurel Dyson, The University of Technology Sydney; Jessica Frawley, The University of Technology Sydney

Discussant: Tom Downen, The University of North Carolina Wilmington

Whose Performance Suffers? Evidence of Uneven Impact of Smart Phone Device Use during Advanced Tax Class. Tad D. Ransopher, Georgia State University; Carol Springer Sargent, Middle Georgia State University; Lucia Nasuti Smeal, Georgia State University

Discussant: Mostafa M. Maksy, Kutztown University of Pennsylvania

Teaching IDEA to Auditing Students: Why Student Achievement Varies. D'Arcy Becker, University of Wisconsin–Whitewater; Dawna Drum, Western Washington University; Aimee Pernsteiner, University of Wisconsin–Eau Claire

Discussant: Judith A. Sage, Boise State University

Discussant: Judith A. Sage, Boise State University

3.35 Doctoral Education and Faculty Credentials

Hilton, 2nd Floor, Rhinelander North

Moderator: Mark Edward Friedman, University of Miami

The Accounting Doctoral Scholars Program: Assessing the Impact of a 20 Million Dollar Intervention into Academic Labor Markets. Timothy J. Fogarty, Case Western Reserve University; Jonathan S. Pyszoha, Miami University

Discussant: Silvia Pereira de Castro Casa Nova, University of São Paulo

MONDAY, AUGUST 8, 2016

4:00 PM–5:30 PM

Accounting Research Readings Groups. Denton Collins, Texas Tech University; Kirsten Cook, Texas Tech University; Matt Hart, Texas Tech University

Discussant: Timothy J. Fogarty, Case Western Reserve University

A Cautionary Note on Practice Credential Misreporting in Hasselback's Accounting Faculty Directory. Kenneth J. Smith, Salisbury University; David J. Emerson, Salisbury University

Discussant: Michele Dawn Meckfessel, University of Missouri–St. Louis

6:30 PM–9:00 PM

Centennial Celebration Reception

Hilton, 3rd Floor, Grand Ballroom

Join us as we celebrate through the decades with dynamic décor, great food, interactive areas from the Speakeasy 1920s, Soda Shoppe 1950s, Hair Raising 1980s, and beyond on our futuristic main stage. Live entertainment and dancing will round out the celebration on our main stage area with other decades dedicated to networking and lounging with your colleagues and friends away from the main stage.

6:30 pm – Doors Open (Ticketed Event) Live music provided by The Julliard School Musicians

7:00 pm – President Welcome and Celebrations on Main Stage

7:30 pm – Entertainment and Dancing Begins on Main Stage

Live music performed by Vinyl MP3 playing a variety of music from all decades.

Dinner on Your Own

TUESDAY, AUGUST 9, 2016

6:45 AM–8:15 AM

SECTION BREAKFASTS WITH BUSINESS MEETINGS

Gender Issues and Worklife Balance Section (ticket required for breakfast)

Hilton, 3rd Floor, Mercury Rotunda

8:00 AM–12:15 PM

Exhibits

Hilton, 3rd Floor, America's Hall I

Member Services

Hilton, 3rd Floor, America's Hall I

8:00 AM–5:00 PM

Registration

Hilton, 2nd Floor, Promenade

Member Services

Hilton, 2nd Floor, Promenade

Service Project

Hilton, 2nd Floor, Promenade

8:00 AM–6:00 PM

Career Center

Hilton, 3rd Floor, America's Hall II

8:30 AM–9:45 AM

Plenary Session: Becoming a Learned Profession by 2036

Hilton, 3rd Floor, Grand Ballroom

Speakers:

Mary E. Barth, Joan E. Horngren Professor of Accounting at the Stanford University Graduate School of Business (GSB)

John Christensen, Professor of Accounting, University of Southern Denmark

Kazuo Hiramatsu, Professor of Accounting, Kwansai Gakuin University

Award Presentations:

Outstanding Accounting Educator Award

Douglas F. Prawitt, Brigham Young University

Jerald Zimmerman, University of Rochester

AAA/Deloitte Wildman Medal Award

Mary E. Barth, Stanford University

Wayne R. Landsman, The University of North Carolina

Mark H. Lang, The University of North Carolina

Christopher D. Williams, University of Michigan

9:00 AM–5:00 PM

Member Services

Sheraton, Lower Level

9:45 AM–10:15 AM

Coffee Break

Drawing for Hotel Nights in San Diego

Hilton, 3rd Floor, America's Hall I (Hotel Nights Drawing Location)

Sheraton, 2nd Floor, Metropolitan Ballroom Foyer

9:45 AM–11:00 AM

Emerging and Innovative Research Session (see separate listing on pages 97-99)

Hilton, 3rd Floor, Promenade

Research Interaction Forum III (see separate listing on pages 106-107)

Hilton, 3rd Floor, Promenade

TUESDAY PLENARY SPEAKERS



Mary E. Barth
Joan E. Horngren Professor of Accounting at the Stanford University, Graduate School of Business

Mary E. Barth is the Joan E. Horngren Professor of Accounting at the Stanford University, Graduate School of Business (GSB). Professor Barth was a member of the International Accounting Standards Board (IASB) from its inception in 2001 until 2009. She served as the Academic Advisor to the IASB from 2009 until 2011. Prior to joining the IASB, Professor Barth's accounting standard-setting activities included serving as a member of the Accounting Standards Executive Committee of the American Institute of CPAs and the Financial Accounting Standards Advisory Council of the Financial Accounting Standards Board. Prior to joining the faculty at Stanford in 1995, she was an Associate Professor at Harvard University and an audit partner in Arthur Andersen & Co.

Professor Barth's research is published in a variety of journals and has won several awards, including the American Accounting Association's (AAA) Notable Contributions to Accounting

Literature Award, Competitive Manuscript Award and, on two occasions, the AAA/Deloitte Wildman Medal Award and, on three occasions, the Best Paper Award of the Financial Accounting and Reporting Section of the AAA. She is an Editor of *The Accounting Review* and a co-editor of the *Journal of Financial Reporting*, has been Accounting Department Editor of *Management Science*, and is on the Editorial Boards of several other academic journals.

Professor Barth is a recipient of the GSB's Robert J. Davis Award for a lifetime of achievement as a GSB faculty member, MBA Distinguished Teaching Award, and Ph.D. Faculty Distinguished Service Award, and served as a Senior Associate Dean for Academic Affairs at the GSB from 2002 until 2009. Professor Barth is active in the AAA, having served as its President for 2013-2014 and as President-Elect, Vice President, Past President, and Chair of several committees. She also has served as a Vice President of the International Association for Accounting Education and Research. Professor Barth is a recipient of the Outstanding International Accounting Educator Award of the AAA's International Section, has been an Honorary Professor at the University of International Business and Economics in Beijing, and is an Honorary Professorial Fellow with title of Professor at The University of Melbourne. She serves on the External Audit Committee of the International Monetary Fund. Professor Barth holds an AB from Cornell University, an M.B.A. from Boston University, a Ph.D. from Stanford University, and D.Sc.(H.C.)s from Lancaster University and London Business School.



John Christensen
Professor of Accounting at University of Southern Denmark

John Christensen is Professor of Accounting at the University of Southern Denmark. He has been awarded a honorary doctorate degree from University of Magdeburg and a Ph.D. from Stanford University. His research has been published in *The Accounting Review*, *Journal of Accounting Research*, *Accounting Horizons*, *Review of Accounting Studies*, *European Accounting Review* and *Management Accounting Research*. He is coauthor of *Accounting Theory: An Information Content Analysis*. He has served as President of the European Accounting Association (2006-2009), Vice President of Research and Publication of the American Accounting Association (2010-2012), and served as chair of the European Accounting Association's Doctoral Colloquium. He was the Presidential Scholar of the American Accounting Association in 2009. He is a Knight of the Order of Dannebrog of First Degree.



Kazuo Hiramatsu
Professor of Emeritus at Kwansai Gakuin University

Kazuo Hiramatsu is a professor of Accounting at Kwansai Gakuin University, Japan. He served as a professor during 1975-2016, and as the president of that university during 2002-08. He earned his B.A. (1970), M.B.A. (1972), and Ph.D. (1987) from Kwansai Gakuin University.

He was a visiting scholar at the University of Washington, Seattle (1977-79), and a visiting professor at the University of Glasgow (1991). He received an Honorary Doctoral Degree from Satya Wacana Christian University, Indonesia, in 2010.

He served as the president of the Japan Accounting Association (JAA, 2009-12), the vice president-international of the American Accounting Association (AAA, 2009-11), and the president of International Association for Accounting Education and Research (IAAER, 2013-14).

He was a member of the Strategy Working Party of IASC (1997-99), and a member of the International Accounting Education Standards Board (IAESB) of IFAC (2010-15).

Currently, he is a member of the Business Accounting Council of the Japanese government, and the Chair of the Translation Review Committee of IFRS in Japan. In the past, he was a member of the Accounting Standards Board of Japan (ASBJ) and the Certified Public Accountants and Auditing Oversight Board (CPAFOB).

His research interest is in international accounting. He received the Ohta Award from JAA in 1986, the Joint AICPA/AAA Collaboration Award in 1998, and the Outstanding International Accounting Educator Award from the International Accounting Section of AAA in 2005.

TUESDAY, AUGUST 9, 2016

10:15 AM–11:45 AM

PANEL SESSIONS

4.01 Continuing the Conversation: How to Become a Learned Profession by 2036

Hilton, 3rd Floor, Mercury Ballroom

Moderator: Bruce Behn, The University of Tennessee, Knoxville
Panelists: Mary E. Barth, Stanford University
John Christensen, University of Southern Denmark
Kazuo Hiramatsu, Kwansai Gakuin University

4.02 Accounting IS Big Data: Model Cases, Courses, and Curricula

Hilton, 3rd Floor, Trianon Ballroom

Moderator: Ann Dzurinin, Northern Illinois University
Panelists: Jon S. Davis, University of Illinois at Urbana–Champaign
D. Scott Showalter, North Carolina State University
Myles Stern, Wayne State University
David A. Wood, Brigham Young University

4.03 Intentionally Skipped

4.04 What's Going on with XBRL?

Hilton, 2nd Floor, Sutton North

Moderator: Glen L. Gray, California State University, Northridge
Panelists: Eric E. Cohen, PricewaterhouseCoopers
Pranav Ghai, Calcbench, Inc.
Glen L. Gray, California State University, Northridge
J. Louis Matherne, Financial Accounting Standard Board
Amy Pawlicki, AICPA
Campbell Pryde, XBRL

4.05 The Reawakening of the School of Accountancy Movement

Sheraton, 2nd Floor, Empire West

Moderator: Tonya Flesher, The University of Mississippi
Panelists: Sharon Lassar, University of Denver
Robert Ricketts, Texas Tech University
Michael Roberts, University of Colorado Denver

4.06 New Audit Reports: The Impact on Audit Research and Practice

Hilton, 2nd Floor, Regent

Moderator: Joe Carcello, The University of Tennessee
Panelists: Mark Babington, Financial Reporting Council
Mike Gallagher, PricewaterhouseCoopers
Henry Irving, ICAEW
Lauren Reid, University of Pittsburgh

4.07 African Accounting

Hilton, 2nd Floor, Sutton South

Moderator: George Mickhail, University of Wollongong
Panelists: Jean Guy Degos, University of Bordeaux IV
George Mickhail, University of Wollongong
Fahrettin Ockabol, CAS
Aida Sy, Farmingdale State College, SUNY
Anthony Tinker, Baruch College–CUNY

4.08 FASB-IASB-SEC Update

Sheraton, 2nd Floor, Metropolitan East

Moderator: Terry D. Warfield, University of Wisconsin–Madison
Panelists: Wes Bricker, Securities and Exchange Commission
Thomas J. Linsmeier, Financial Accounting Standards Board
Mary Tokar, IASB

4.09 Computer Forensics Data Mining and Data Analytics

Hilton, 2nd Floor, Beekman

Moderator: Les E. Heitger, Missouri State University

4.10 Should Conservatism Be in the Conceptual Framework?

Sheraton, 2nd Floor, Empire East

Moderator: Robert Hodgkinson, ICAEW
Panelists: Sudipta Basu, Temple University
Leslie Hodder, Indiana University Bloomington
Stephen Harland Penman, Columbia University
Leslie Seidman, Pace University

TUESDAY, AUGUST 9, 2016

10:15 AM–11:45 AM

4.11 CPA Exam 2017: What You and Your Students Need to Know

Hilton, 3rd Floor, Gramercy West

Moderator: Michael Decker, AICPA
Panelist: Richard Gallagher, AICPA

4.12 Faculty of the Future: Facing the Forces for Change

Hilton, 2nd Floor, Sutton Center

Moderator: Raef A. Lawson, Institute of Management Accountants
Panelists: Karen V. Pincus, University of Arkansas
James E. Sorensen, University of Denver
Kevin D. Stocks, Brigham Young University
David E. Stout, Youngstown State University

CONCURRENT SESSIONS

4.13 Public Policy and Investor Behavior

Hilton, Concourse Level, Concourse B

Moderator: Gabriel Saucedo, Seattle University

Monetary Policy, Social Capital, and Corporate Investment. Gongfu Zhang, Zhengzhou Institute of Aeronautical Industry Management; Chad Kwon, The University of Texas Rio Grande Valley; Haiyan (Helen) Zhou, The University of Texas Rio Grande Valley
Discussant: To Be Announced

4.14 Factors Affecting Managers' Accounting/Financial Reporting Choices

Hilton, Concourse Level, Concourse C

Moderator: Peter Kipp, University of South Florida

Annual Goodwill Impairment Test Date Choice. William M. Cready, The University of Texas at Dallas; Ying Quan, The University of Texas at Dallas

Discussant: Thomas Clausen, University of Central Oklahoma

Does Director Interlock Impact the Diffusion of Accounting Methods? Jie Han, Northwest University; Nan Hu, Xi'an Jiaotong University; Ling Liu, University of Wisconsin—Eau Claire; Gaoliang Tian, Xi'an Jiaotong University

Discussant: Walied Keshk, California State University, Fullerton

Information Processing Biases in Impairment Decisions: Effect of Disclosure Transparency and Reversibility of Impairment Losses.

Hwee Cheng Tan, UNSW Australia; Ken T. Trotman, UNSW Australia

Discussant: To Be Announced

4.15 Taxes and Capital Markets II

Hilton, 2nd Floor, Bryant

Moderator: JoLynn Thomas, University of Arkansas

Is It the Right Time to Invest in Stocks Inside Retirement Accounts and Bonds in Taxable Accounts? Gregory Geisler, University of Missouri—St. Louis

Discussant: William A. Ciconte, University of Illinois at Urbana—Champaign

Nonrecurring Income Taxes: Do Analysts and Investors Identify and Adjust for Transitory Tax Expense Items? Dain C. Donelson, The University of Texas at Austin; Colin Q. Koutney, The University of Texas at Austin; Lillian F. Mills, The University of Texas at Austin

Discussant: Matthew Erickson, The University of Arizona

Balance Sheet Classification and the Valuation of Deferred Taxes. Mark P. Bauman, University of Northern Iowa; Kenneth W. Shaw, University of Missouri

Discussant: Katharine Drake, The University of Arizona

4.16 Tax Business Strategies

Hilton, 2nd Floor, Clinton

Moderator: Julia M. Camp, Providence College

The Paradoxical Impact of Corporate Inversions on U.S. Tax Revenue. Rita Nevada Gunn, Northwestern University; Thomas Z. Lys, Northwestern University

Discussant: Scott G. Rane, Texas A&M University

Sharing Risk with the Government: How Taxes Affect Corporate Risk-Taking. Alexander Ljungqvist, New York University; Liandong Zhang, City University of Hong Kong; Luo Zuo, Cornell University

Discussant: Nathan C. Goldman, The University of Arizona

Debt Financing Constraint, Managerial Debt Holdings and Tax Outcome Variability. Herita Akamah, The University of Oklahoma; Qing Shu, The University of Oklahoma

Discussant: B. Charlene Henderson, University of Illinois at Urbana—Champaign

4.17 Going Concern Opinions

Hilton, 4th Floor, Lincoln

Moderator: Michael C. Turner, The University of Texas at San Antonio

Systemic Risk and Auditors' Propensity to Issue Going Concern Opinions within the Banking Industry. Anne Albrecht, Texas Christian University; Matt Glendening, University of Missouri; Kyonghee Kim, University of Missouri; Raynolde Pereira, University of Missouri

Discussant: Biyu Wu, University of Nebraska—Lincoln

TUESDAY, AUGUST 9, 2016

10:15 AM–11:45 AM

Institutional Investor Trading Surrounding Auditor Going Concern Opinions. Marshall Geiger, University of Richmond; Abdullah Kumas, University of Richmond

Discussant: Margaret H. Kim, California State University, Fullerton

The Impact of Managerial Overconfidence and Ability on Auditor Going-Concern Decisions and Auditor Termination. Mindy Hyo Jung Kim, The University of Arizona

Discussant: Scott Duellman, Saint Louis University

4.18 Auditing and Loans

Hilton, 4th Floor, Midtown

Moderator: Po-Chang Chen, Miami University

Are Banking and Accounting Expertise on the Audit Committee Related to Bank Loan Terms? Chen-Lung Chin, National Chengchi University; Henry Huang, Yeshiva University; Pei-Yi Liu, National Dong Hwa University; Gerald J. Lobo, University of Houston

Discussant: Dahlia Robinson, University of South Florida

Common Auditors and Private Lending by Banks. Jere R. Francis, University of Missouri; Wei Wang, University of Missouri

Discussant: Eric Lohwasser Jr., Drexel University

Auditors and Relationship Banking. Andrew Finley, Claremont McKenna College; Curtis Hall, Drexel University; Timothy Hinkel, Kent State University

Discussant: Jaehan Ahn, The University of Oklahoma

4.19 Auditors and Earnings Misstatements

Hilton, 4th Floor, Harlem

Moderator: Zhou Chen, University of Hawaii at Manoa

The Impact of Financial Statement Audits on Non-Income-Increasing Misreporting: Evidence from Restatements. Jeffrey Pittman, Memorial University of Newfoundland; Yuping Zhao, University of Houston

Discussant: Alfred A. Yebba, Binghamton University, SUNY

Underwriter-Auditor Relationship and Pre-IPO Earnings Management: Evidence from China. Xingqiang Du, Xiamen University; Shaojuan Lai, Xiamen University; Xu Li, The University of Hong Kong; Xuejiao Liu, University of International Business and Economics

Discussant: Jamie Diaz, The College of William & Mary

Auditor Tenure and the Length of Earnings Misstatement. Zvi Singer, McGill University; Jing Zhang, The University of Alabama in Huntsville

Discussant: Cheng Yin, Rutgers, The State University of New Jersey, Newark

4.20 Current Issues in Accounting III

Sheraton, 2nd Floor, Central Park West

Moderator: Shunlan Fang, Kent State University

An Empirical Analysis of Risk and Liability Components. C. S. Agnes Cheng, The Hong Kong Polytechnic University; Cathy Zishang Liu, University of Houston—Downtown; Kenneth J. Reichelt, Louisiana State University

Discussant: Rong Huang, Baruch College—CUNY

2010 SEC Climate Change Disclosure: Determinants and Impacts. Ying Guo, California State University, East Bay; David Yang, University of Hawaii at Manoa

Discussant: Shunlan Fang, Kent State University

Are Layoff Decisions of American Corporations Efficient? Boochun Jung, University of Hawaii at Manoa; Byungki Kim, Korea Advanced Institute of Science and Technology; Woo-Jong Lee, Seoul National University; Choong-Yuel Yoo, Korea Advanced Institute of Science and Technology

Discussant: To Be Announced

4.21 Debt Contracting: The Role of Monitoring

Sheraton, Lower Level, Chelsea

Moderator: John Donovan, Washington University in St. Louis

Financial Reporting Quality and the Choice of Monitoring Mechanisms in Debt Contracts: Evidence from Borrowing Base Restrictions. Sunay Mutlu, Kennesaw State University

Discussant: Peter Demerjian, University of Washington

Does Fiduciary Duty to Creditors Reduce Debt-Covenant-Avoidance Behavior? Shai Levi, Tel Aviv University; Benjamin Segal, Fordham University/Hebrew University; Dan Segal, IDC, Southern Methodist University

Discussant: Eric Robert Horne, University of Washington

Co-Migration and the Benefits of Relationships in Bank Lending. Urooj Khan, Columbia University; Xinlei Li, Columbia University; Christopher D. Williams, University of Michigan; Regina Wittenberg-Moerman, University of Southern California

Discussant: Yadav K. Gopalan, Washington University in St. Louis

4.22 Determinants and Consequences of Setting and Meeting Thresholds

Sheraton, Lower Level, Sugar Hill

Moderator: Crystal Xu, Manhattan College

Analysts' Earnings Surprise Components and Future Earnings Performance. Michael Cagari, Santa Clara University; Michael Eames, Santa Clara University

Discussant: Rick Cazier, The University of Texas at El Paso

TUESDAY, AUGUST 9, 2016

10:15 AM–11:45 AM

Rounding of Earnings per Share and Managerial Insider Trading. Robert Kim, University of Massachusetts Boston; Yong Gyu Lee, Sungkyunkwan University; Gerald J. Lobo, University of Houston

Discussant: Feng Gao, Rutgers, The State University of New Jersey

The Power of Numbers: Base-Ten Threshold Effects in Reported Revenue. Derrald Stice, The Hong Kong University of Science and Technology; Earl K. Stice, Brigham Young University; Han Stice, University of Florida; Lorien Stice-Lawrence, The University of North Carolina at Chapel Hill

Discussant: Ethan Rouven, Columbia University

4.23 Bank Supervision

Hilton, Concourse Level, Concourse A

Moderator: Anya V. Klymenova, The University of Chicago

Why Did Politicians Blame Fair Value Accounting during the Financial Crisis? The Role of Conservative Ideology and Special Interests. Jannis Bischof, University of Mannheim; Holger Daske, University of Mannheim; Christoph Johann Sextroh, Tilburg University

Discussant: Atif Ellahie, The University of Utah

SEC Supervisory Activity in the Financial Industry. Angela Pettinicchio, Università Bocconi

Discussant: To Be Announced

Bank Regulator Bias and the Efficacy of Stress Test Disclosures. Andrew Bird, Carnegie Mellon University; Stephen A. Karolyi, Carnegie Mellon University; Thomas G. Rucht, Carnegie Mellon University; Austin Sudbury, Carnegie Mellon University

Discussant: Jeffrey Ng, Singapore Management University

4.24 Managerial Incentives and Reporting Quality

Hilton, 3rd Floor, Rendezvous Trianon

Moderator: Lakshmana K. Krishna Moorthy, Tulane University

Directors' and Officers' Liability Insurance and Internal Controls. Guang-Zheng Chen, Feng Chia University; Ching Tung Keung, National University of Singapore; Chin-Hua Huang, HungKuang University

Discussant: Miguel Duro, University of Navarra

Tournament Incentives and Earnings Management. Zhihong Chen, The Hong Kong University of Science and Technology; Kai Wai Hui, The Hong Kong University of Science and Technology; Haifeng You, The Hong Kong University of Science and Technology; Yao Zhang, Tongji University

Discussant: Lakshmana K. Krishna Moorthy, Tulane University

4.25 Financial Reports and Textual Analysis

Hilton, 2nd Floor, Murray Hill East

Moderator: Thomas Steffen, Yale University

10-K Narrative Disclosures: Investor Response and Information Content. Amir Amel-Zadeh, University of Cambridge; Jonathan Faasse, University of Cambridge

Discussant: To Be Announced

Technology Competition and Corporate Disclosure Policies. Michael Ettredge, The University of Kansas; Feng Guo, The University of Kansas; Ling Liscic, George Mason University; Kevin Tseng, The University of Kansas

Discussant: Thomas Steffen, Yale University

Large Sample Evidence on the Properties and Impact of Strategic Commentary in Annual Reports. Vasiliki Athanasakou, The London School of Economics and Political Science; Mahmoud El-Haj, Lancaster University; Paul Rayson, Lancaster University; Martin Walker, The University of Manchester; Steven Young, Lancaster University

Discussant: To Be Announced

4.26 Role of Customers in Disclosures

Hilton, 3rd Floor, Petit Trianon

Moderator: Suhas A. Sridharan, Emory University

10-K Disclosure of Corporate Social Responsibility and Consumer Preference-Related Performance. James Cannon, Iowa State University; Zhejia Ling, Iowa State University; Qian Wang, Iowa State University; Olena V. Watanabe, Iowa State University

Discussant: Yan Sun, The University of Texas at Dallas

Effect of Customers' Risk Factor Disclosures on Suppliers' Investment Efficiency. Tzu-Ting Chiu, Norwegian School of Economics; Jeong-Bon Kim, University of Waterloo; Zheng Wang, City University of Hong Kong

Discussant: Shira Cohen, Temple University

4.27 Financial Reporting of Income Taxes

Hilton, Concourse Level, Concourse E

Moderator: Jingjing Huang, Virginia Polytechnic Institute and State University

GAAP ETR Management to Achieve Relevant Thresholds. Adrian Kubata, University of Muenster

Discussant: Phillip Quinn, University of Washington

Influencing Profits: The Differential Impact of Lobbying on Corporate Stock Returns. Michelle Hutchens, University of Illinois at Urbana-Champaign; Sonja Rego, Indiana University Bloomington; Amy Genson Sheneman, Indiana University Bloomington

Discussant: Vishal P. Baloria, Boston College

TUESDAY, AUGUST 9, 2016

10:15 AM–11:45 AM

Does the Deferred Tax Valuation Allowance Provide Incremental Information for Loan Contracting in the Private Credit Market? Michael Bergbrant, St. John's University; Delroy Hunter, University of South Florida; Henock Louis, The Pennsylvania State University; Dahlia Robinson, University of South Florida; Michael Robinson, The University of Tampa
Discussant: Daniel Saavedra, University of California, Los Angeles

4.28 Intersection of Financial Reporting and Taxes

Hilton, Concourse Level, Concourse D

Moderator: Hua Xin, University of Louisville

Information Processing Costs and Corporate Tax Aggressiveness: Evidence from the SEC's XBRL Mandate. Jeff Zeyun Chen, University of Colorado Boulder; Hyun A. Hong, University of California, Riverside; Jeong-Bon Kim, University of Waterloo; Ji Woo Ryou, The University of Texas Rio Grande Valley

Discussant: Jae B. Kim, Singapore Management University

Investors' Perceptions of Integrated Reporting. Christian Ott, European University Viadrina

Discussant: Oded Rozenbaum, The George Washington University

The Dark Side of Financial Market Development: The Effect of the Onset of CDS Trading on Tax Avoidance. Ji Woo Ryou, The University of Texas Rio Grande Valley; Hyun A. Hong, University of California, Riverside; Gerald J. Lobo, University of Houston; Tharindra S. Ranasinghe, Singapore Management University

Discussant: Ke Wang, University of Alberta

4.29 Forecasting and Valuing Earnings and Its Components

Hilton, Concourse Level, Concourse G

Moderator: To Be Announced

Decomposing the Market, Industry, and Firm Components of Profitability: Implications for Forecasting. Andrew Jackson, UNSW Australia; Marlene Plumlee, The University of Utah; Brian Rountree, Rice University

Discussant: To Be Announced

Linear Information Dynamics and the Value Relevance of Net Payout and Its Components. Andreas Charitou, University of Cyprus; Colin Clubb, King's College London; Neophytos Lambertides, Cyprus University of Technology

Discussant: D. Craig Nichols, Syracuse University

Forecast Accuracy and Value Relevance by Firm Size - A Comparison of Management and Analyst Forecasts. Saori Nara, Meiji University; Mikiharu Noma, Hitotsubashi University

Discussant: Amanda Badger, University of Rochester

4.30 Voluntary Disclosure Theory II

Hilton, 2nd Floor, Rhinelander North

Moderator: Shirley Liu, Florida Atlantic University

Risk Disclosures with Asymmetric Information and Costly Investment in Information Technology. Bjorn N. Jorgensen, The London School of Economics and Political Science; Michael Timothy Kirschenheiter, University of Illinois at Chicago

Discussant: Gaoqing Zhang, University of Minnesota

A Back-of-the-Envelope Structural Measure of Disclosure Costs. Edwige Cheynel, Columbia University; Michelle Liu, New York Institute of Technology

Discussant: Nathan Dong, Columbia University

4.31 Accounting Information in the Market for Corporate Control

Hilton, 2nd Floor, Gibson

Moderator: To Be Announced

International M&A Laws, Market for Corporate Control, and Accounting Conservatism. Inder K. Khurana, University of Missouri; Wei Wang, University of Missouri

Discussant: Weishi Jia, Emory University

Why Do Managers Voluntarily Disaggregate Revenues into Organic vis-à-vis External Components? Daniel W. Collins, The University of Iowa; Jaewoo Kim, University of Rochester; Heejin Ohn, The University of Iowa

Discussant: Todd Kravet, University of Connecticut

Earnings Quality in Stock-for-Stock Mergers. Che-Chia Chang, Tunghai University; Hunghua Pan, Tunghai University

Discussant: Paul A. Wong, University of California, Davis

4.32 Determinants of M&A Goodwill Impairment

Hilton, 3rd Floor, Mercury Rotunda

Moderator: Cassandra Estep, University of Illinois at Urbana—Champaign

A New Approach to Evaluate M&A Prices and to Predict Goodwill Impairments. Hyung il Oh, University of Washington, Bothell

Discussant: Xin Zheng, Emory University

Does Non-GAAP Earnings Disclosure Improve the Quality of GAAP Earnings? Evidence from the Recognition of Goodwill Impairment Losses. Hangsoo Kyung, The Chinese University of Hong Kong; Hakyun Lee, Hofstra University; Jeff Ng, The Chinese University of Hong Kong

Discussant: Sarah Shaikh, University of Washington

Do Financial Analysts Reduce the Costs of Accounting Decisions? Evidence from Goodwill Impairments. Doug Ayres, Ball State University; John L. Campbell, The University of Georgia; James A. Chyz, The University of Tennessee; Jonathan E. Shipman, University of Arkansas

Discussant: James Brushwood, Colorado State University

4.33 Healthcare and Performance Measurement**Hilton, 2nd Floor, Gramercy East**

Moderator: To Be Announced

An Investigation of Economic Efficiency in California Hospitals. Kathryn Chang, Sonoma State University

Discussant: Roger W. Mayer, SUNY College at Old Westbury

An Evaluation of Not-for-Profit Hospital Performance. Leo MacDonald, Kennesaw State University; Jomon Paul, Kennesaw State University; Benedikt Quosigk, Kennesaw State University

Discussant: To Be Announced

The Surprising Repetitiveness of Reported Program Ratios. Qianhua Ling, Marquette University; Andrea Alston Roberts, University of Virginia

Discussant: John M. Trussel, The University of Tennessee at Chattanooga

4.34 Accounting Academia: A Century of Change**Hilton, 2nd Floor, Murray Hill West**

Moderator: Yvette Lazdowski, Plymouth State University

The Initial Bridge between Academia and the Accounting Profession: A Historical Perspective. Emily K. Hornok, The University of Mississippi;

Dale L. Flesher, The University of Mississippi

Discussant: Paul J. Miranti, Rutgers, The State University of New Jersey, New Brunswick

Elmer G. Beamer and the American Institute of Certified Public Accountants: The Pursuit of a Cognitive Standard for the Accounting Profession. Martin Emanuel Persson, Western University; Vaughan S. Radcliffe, Western University; Mitchell J. Stein, Western University

Discussant: Brigitte W. Muehlmann, Babson College

R. Mattessich: Accounting Theory Based on Economics. Nohora E. Garcia, Universidad Nacional de Colombia

Discussant: Martin Emanuel Persson, Western University

4.35 Reporting Quality and Its Effect: International Findings**Sheraton, Lower Level, Flatiron**

Moderator: Mostafa A. Elshamy, Kuwait University

The Effect of Mandatory IFRS Adoption and Country-Specific Factors on Earnings Quality: An International Comparison. Jee In Jang, Korea Accounting Standards Board; Julie Walker, The University of Queensland; Joon Hei Cheung, Daegu University

Discussant: Hong Fan, St. Mary's University

Accounting Quality and Loan Pricing: The Effect of Cross-Country Differences in Legal Enforcement. Seraina Anagnostopoulou, University of Reading

Discussant: Hong Fan, St. Mary's University

Foreign Equity Ownership and Income Smoothing. Boochun Jung, University of Hawaii at Manoa; Dongyoung Lee, McGill University; Ilhang Shin, Yonsei University; Desmond Yuen, University of Macau

Discussant: Joshua Anderson, Boston University

4.36 Bank Related Issues: International Evidence**Sheraton, Lower Level, Sutton Place**

Moderator: Leonardo P. Barcellos, Fundação Getúlio Vargas

The Influence of Accounting Enforcement and Bank Regulation on Earnings Quality of Banks: European Evidence. Lorenzo Da Maso, Erasmus University; Kiridaran Kanagaretnam, York University; Gerald J. Lobo, University of Houston; Simone Terzani, University of Perugia

Discussant: Leonardo P. Barcellos, Fundação Getúlio Varga

The Influences of Bank Accounting Regulations on Analysts' Earnings Forecasts: Global Evidence. Shipeng Han, University of Massachusetts Dartmouth; Iftekhar Hasan, Fordham University; Liang Song, University of Massachusetts Dartmouth; Amine Tarazi, University of Limoges

Discussant: Hong Kim Duong, The University of Texas at El Paso

Do Cross-Country Differences in Accounting Standards Affect the Costs of Contracting? Bryan Graden, Illinois State University

Discussant: Natalia Mintchik, University of Cincinnati

4.37 Related Party Transactions, Risk Disclosure, and Fraudulent Financial Reporting**Sheraton, Lower Level, Murray Hill**

Moderator: Ties de Kok, Tilburg University

Earnings Informativeness of Firms with Related Party Transactions—Yes, the Categories of RPTs Matter. Ching-Lung Chen, National Yunlin University of Science and Technology; Chung-Yu Chen, National Yunlin University of Science and Technology; Pei-Yu Weng, National Yunlin University of Science and Technology

Discussant: Jingjing Wang, University of Toronto

Clustering of Corporate Risk Disclosures under the Positive Assurance Requirement of the Incumbent Auditor: Finnish Evidence among the Big 4 Auditors. Saverio Bozzolan, LUISS Guido Carli University; Antti Miihkinen, Aalto University/University of Florida

Discussant: Pietro Andrea Bianchi, University of Miami

CFO Demographic Characteristics and Fraudulent Financial Reporting in China. Baolei Qi, Xi'an Jiaotong University; Jinghui Sun, Xi'an Jiaotong University; Jiwei Wang, Singapore Management University

Discussant: Sha Zhao, Oakland University

4.38 Innovation and Pay Structure**Hilton, 2nd Floor, Rhinelander South**

Moderator: To Be Announced

Does CEO Pay Disparity Enhance or Impede Innovation Performance? Jonghwan Kim, Bocconi University; Kwangjoo (K.J.) Koo, The Pennsylvania State University Erie

Discussant: Will Demere, Michigan State University

Carrots or Sticks? The Effects of Rewards versus Penalties on Radical and Incremental Innovation. Clara Xiaoling Chen, University of Illinois at Urbana—Champaign; Jeremy B. Lill, Georgia State University; Lorenzo Lucianetti, University of Chieti—Pescara

Discussant: Mark Anderson, University of Calgary

Internal Information Quality and Firm Innovation. Kelly Huang, Florida International University; Brent Lao, Florida International University; Gregory McPhee, Florida International University

Discussant: Lyungmae Choi, Arizona State University

4.39 Evaluating Executive Compensation**Hilton, 2nd Floor, Morgan**

Moderator: To Be Announced

Who Is in My League? Leveraging Insights from Firms' Compensation Benchmarking Peer Group Choices. Jee-Eun Shin, Harvard University

Discussant: Elia Ferracuti, The University of Utah

Shareholders' Use of Proxy Statement Disclosures to Evaluate Executive Pay. Brian Cadman, The University of Utah; Richard Carrizosa, The University of Utah; Xiaoxia Peng, The University of Utah

Discussant: Clara Xiaoling Chen, University of Illinois at Urbana—Champaign

Top Management Team Compensation, Strategic Positioning, and Firms' Competitive Effectiveness. Mark Anderson, University of Calgary; Yan Ma, University of Calgary; Rong Zhao, University of Calgary

Discussant: Marshall Vance, University of Southern California

4.40 Sustainability**Hilton, 2nd Floor, Madison**

Moderator: To Be Announced

Managerial Ability and Corporate Social Performance. Bok Baik, Seoul National University; David Farber, The University of Texas at El Paso; Sunghan (Sam) Lee, Iowa State University

Discussant: Xuerong Huang, Ball State University

Environmental Uncertainty, Managerial Ability, and Goodwill Impairment. Li Sun, The University of Tulsa; Joseph H. Zhong, The University of Memphis

Discussant: Kun Huo, Western University

Corporate Social Responsibility: Performance Measure or Managerial Rent Extraction Tool? Nicole M. Heron, Baruch College—CUNY

Discussant: Han-Up Park, Temple University

4.41 Social Media Research**Sheraton, 2nd Floor, Central Park East**

Moderator: Dawna Drum, Western Washington University

The Association between Firms' Use of Social Media and Market Reactions to Earnings Announcements. Ju-Chun Yen, City University of Hong Kong; Shu-Hsing Li, National Taiwan University; Kuo-Tay Chen, National Taiwan University

Discussant: Roger Debrecey, University of Hawaii at Manoa

Project Communications on Crowdfunding Success: An Empirical Study Based on Elaboration Likelihood Model. Mi Zhou, Virginia Polytechnic Institute and State University; Weiguo Fan, Virginia Polytechnic Institute and State University; Alan Wang, Virginia Polytechnic Institute and State University; Linda Wallace, Virginia Polytechnic Institute and State University

Discussant: Roger Debrecey, University of Hawaii at Manoa

Financial Performance of Companies in an Institutional CSR Legislated Context: The Peruvian Case. Gustavo Tanaka, Kobe University

Discussant: Denise Silva Ferreira Juvenal, FIPECAFI - Prof. Cidade do Rio de Janeiro

4.42 Performance Factors in Student Learning**Hilton, 4th Floor, East**

Moderator: Neel Kamal Purohit, S. S. Jain Subodh P. G. College

Study Choices by Accounting Students: Those Who Choose to Study Reading Text Outperform Those Who Choose to Study Watching Videos.

Earl K. Stice, Brigham Young University; James D. Stice, Brigham Young University

Discussant: James Wakefield, The University of Technology Sydney

Grouping Accounting Problems by Type Enhances Initial Performance but Impairs Long-Term Learning. Fred Phillips, University of Saskatchewan

Discussant: Robert L. Braun, Southeastern Louisiana University

Factors Associated with Student Performance in Investment Portfolio Management: An Empirical Investigation. Keshav Gupta, Kutztown University of Pennsylvania; Mostafa M. Maksy, Kutztown University of Pennsylvania

Discussant: Judith A. Sage, Boise State University

TUESDAY, AUGUST 9, 2016

10:15 AM–11:45 AM

4.43 The Flipped Classroom

Hilton, 4th Floor, Holland

Moderator: Janell Blazovich, University of St. Thomas

Flipping the Managerial Accounting Principles Course: Effects on Student Performance, Evaluation, and Attendance. Tom Downen, The University of North Carolina Wilmington; Becky Hyde, Northern Arizona University

Questioning the Flip: The Hidden Dilemmas of the Greatest Thing Since Sliced Bread. Timothy J. Fogarty, Case Western Reserve University

Students' Performance in Flipped and Traditional Classroom Settings: A Comparative Study. Ibrahim Aly, Concordia University; Manmohan Rai Kapoor, Concordia University

Using Technology Driven Flipped Class to Promote Active Learning. Gilvania de Sousa Gomes, Universidade Federal de Uberlândia; Jose Dutra Oliveira, University of São Paulo; Luiz Antonio Tifton, University of São Paulo

12:00 PM–1:45 PM

AAA Luncheon

Hilton, 3rd Floor, Grand Ballroom

Speaker: Curt Steinhorst, Speaker at The Center for Generational Kinetics

Award Presentations:

Outstanding Service Award

George W. Krull Jr., Grant Thornton LLP, Retired

Notable Contributions to Accounting Literature Award

Ilia D. Dichev, Emory University

John R. Graham, Duke University

Campbell R. Harvey, Duke University

Shivaram Rajgopal, Columbia University

Competitive Manuscript Award

Amanda M. Winn, University of Illinois at Urbana–Champaign

Doctoral Dissertation Award for Innovation in Accounting Education

Danqi Hu, University of Toronto

Soonchul Hyun, University of Calgary

Lorien Stice-Lawrence, The University of North Carolina at Chapel Hill

Aleksandra Zimmerman, Case Western Reserve University

TUESDAY AAA LUNCHEON WITH SPEAKER



Curt Steinhorst

Speaker at The Center for Generational Kinetics

Curt Steinhorst is a Certified Keynote Speaker at The Center for Generational Kinetics. His clients range from GM and Raytheon to the Naval Academy. Curt is a Millennial himself who has a reputation as a leader among Millennials. At age 20, he was elected President of his 10,000-member class at Texas A&M University. Since graduating from college *magna cum laude* he has worked extensively to make the most of generational differences for clients around the world.

Curt's entertaining speaking style has wowed audiences of up to 20,000 leaders from California, to New York City, and Africa. Curt's personal experiences leading Millennials and serving as a speaking coach for top performers—from executives and TV personalities to helping the Heisman Trophy Winner prepare for his speech—make him a powerful and entertaining communicator on how to bridge generations with employees and customers.

1:30 PM–4:30 PM

Exhibits

Hilton, 3rd Floor, America's Hall I

Member Services

Hilton, 3rd Floor, America's Hall I

TUESDAY, AUGUST 9, 2016

2:00 PM–3:30 PM

PANEL SESSIONS

5.01 Changing Faculty Mix: Opportunities and Challenges

Hilton, 2nd Floor, Sutton North

Moderator: Tracie Miller-Nobles, Austin Community College
Panelists: Mark Nelson, Cornell University
D. Scott Showalter, North Carolina State University
Joe Hoyle, University of Richmond
Cathleen Burns, University of Colorado Boulder
Sheri Risler, Temple University

5.02 The Voluntary Application of IFRS in Japan and Considerations for Future Mandatory Application

Hilton, 2nd Floor, Gramercy West

Moderator: Kazuo Hiramatsu, Kwasei Gakuin University
Panelists: Takashi Hashimoto, President of the Japanese Association of International Accounting Study Financial Service Agency
Satoshi Hasuo, Monex Group, Inc.
Ichiro Mukai, Aichi Gakuin University
Tatsumi Yamada, Former Member IASB

5.03 Teaching with Academic Codification

Hilton, 3rd Floor, Mercury Ballroom

Moderator: Cassy Budd, Brigham Young University
Panelists: Melissa Larson, Brigham Young University
L. Scott Hobson, Brigham Young University

5.04 Teaching Award Winners: Bea Sanders, George Krull, and Mark Chain Awards

Sheraton, 2nd Floor, Metropolitan East

Moderators: Markus Ahrens, St. Louis Community College, Meramac
Joann David, AICPA
Panelists: Fabienne Miller, Worcester Polytechnic Institute
Huang Higgins, Worcester Polytechnic Institute
Mahendra R. Gujarathi, Bentley University
Patricia Johnson, Canisius College

5.05 Mixed Methods Research Projects: Wave of the Future or Fad of the Moment?

Sheraton, 2nd Floor, Empire West

Moderator: TBD
Panelists: Eric Floyd, Rice University
Jennifer Grafton, The University of Melbourne
Amy Hageman, Kansas State University
Anne Lillis, The University of Melbourne

5.06 Audit Quality Indicators

Hilton, 3rd Floor, Trianon Ballroom

Moderator: To Be Announced
Panelists: Steven Glover, Brigham Young University
Lyndon Park, BlackRock
Leslie Seidman, Pace University
George Wilfert, PCAOB

5.07 Challenges in Accounting Careers: How Female Labor Suffers a Gap!

Hilton, 2nd Floor, Sutton South

Moderator: Aida Sy, Farmingdale State College, SUNY
Panelists: Jean Guy Degos, University of Bordeaux IV
George Mikhail, University of Wollongong
Fahrettin Ockabol, CAS
Aida Sy, Farmingdale State College, SUNY
Anthony Tinker, Baruch College—CUNY

5.08 Teaching Financial Reporting Judgements

Sheraton, 2nd Floor, Empire East

Moderator: To Be Announced
Panelists: Alan Jagolinzer, University of Colorado Boulder
Paul Munter, KPMG
Michael Wells, Independent Accountancy Education Consultant
Irene Wiecek, University of Toronto

TUESDAY, AUGUST 9, 2016

12:00 PM–1:45 PM

5.09 What Is the Future of Sustainability Disclosures?

Hilton, 2nd Floor, Beekman

Moderator: Robert Hodgkinson, ICAEW
Panelists: Amir Dossal, Global Partnerships Forum
Robert H. Herz, Columbia University
Don Reed, PricewaterhouseCoopers
Neil Stevenson, IIRC

5.10 Impact of the New Revenue Recognition Standard on the Introductory Financial Accounting Class

Hilton, 2nd Floor, Regent

Moderator: Wendy Tietz, Kent State University
Panelists: Elizabeth A. Gordon, Temple University
Russell Tietz, Mount Union University
Wendy Tietz, Kent State University

5.11 Who's Cheating in My Classroom?

Hilton, 2nd Floor, Sutton Center

Moderator: Cathy J. Scott, Navarro College
Panelists: Regina L. Brown, Eastfield College
Carol Hughes, Asheville–Buncombe Technical Community College
Jason Porter, The University of South Dakota
Cathy J. Scott, Navarro College
Andy Williams, Edmonds Community College

CONCURRENT SESSIONS

5.12 XBRL and Information Processing on Financial Markets

Hilton, Concourse Level, Concourse D

Moderator: Joseph R. Rakestraw, Florida Atlantic University

The Impact of Internet Penetration on Financial Analysts' Information Environment: A Cross-Country Analysis. Tony Kang, McMaster University; Dongyoung Lee, McGill University; Yong Keun Yoo, Korea University

Discussant: Joseph R. Rakestraw, Florida Atlantic University

An Examination of Potential Benefits of XBRL Reporting: Does XBRL Affect Firms' Long-Term Stock Liquidity. Jee-Hae Lim, University of Waterloo; Vernon J. Richardson, University of Arkansas/Xi'an Jiaotong Liverpool University; Rod Smith, California State University, Long Beach

Discussant: Joseph A. Johnston, City University of Hong Kong

The Impact of Service Provider Switches on XBRL Quality. Jee-Hae Lim, University of Waterloo; Tawei Wang, DePaul University

Discussant: Robert Pinsker, Florida Atlantic University

5.13 IT Governance and IT Security

Hilton, Concourse Level, Concourse C

Moderator: Graham Gal, University of Massachusetts Amherst

Determining Factors and Consequences of IT Investment Governance. Syaiful Ali, Universitas Gadjah Mada; Peter Green, Queensland University of Technology; Alastair Robb, The University of Queensland

Information Technology Governance: Reflections on the Past and Predictions for the Future. Carla L. Wilkin, Monash University; Robert H. Chenhall, Monash University

IT Expertise of Top Management and Board-Level Technology Committees as IT Governance Mechanisms Preventing/Detecting Security Breaches. Jacob Z. Haislip, University of North Texas; Robert Pinsker, Florida Atlantic University

Optimal Configuration of Intrusion Detection Systems. Huseyin Cavusoglu, The University of Texas at Dallas; Birendra Mishra, University of California, Riverside; Srinivasan Raghunathan, The University of Texas at Dallas

5.14 Taxes and Capital Markets III

Hilton, 2nd Floor, Gramercy East

Moderator: John D. Rossi, Moravian College

The Effect of Dividend Imputation on Corporate Tax Aggressiveness. Brett Govendir, The University of Technology Sydney; Roman Lanis, The University of Technology Sydney; Ross McClure, The University of Technology Sydney; Peter Wells, The University of Technology Sydney

Discussant: Jane Livingstone, Western Carolina University

The Strength of the U.S. Dollar and the Value of Permanently Reinvested Earnings. Jimmy F. Downes, University of Nebraska–Lincoln; Mollie Mathis, Oklahoma State University

Discussant: Akinloye Akindayomi, The University of Texas Rio Grande Valley

Market Valuation of Tax Avoidance and Corporate Social Responsibility: Does the Market Discount Corporate Robin Hoods? Kerry K. Inger, Auburn University; Brian Vansant, Auburn University

Discussant: Jon Durrant, Texas Tech University

5.15 Behavioral and Experimental Tax Research**Hilton, 2nd Floor, Clinton**

Moderator: Bambi Hora, University of Central Oklahoma

The Effects of Direct versus Indirect Reporting to Tax Authorities on Taxpayer Compliance. William Brink, Miami University; Victoria Hansen, The University of North Carolina Wilmington

Discussant: Anne Christensen, Montana State University

The Potential of the Review Process to Detect and Mitigate Advocacy Bias. Andrew D. Cuccia, The University of Oklahoma; Anne M. Magro, George Mason University; Amber Whisenhunt, No Affiliation

Discussant: Bryan Stewart, Brigham Young University

Does Officer Fiduciary Duty Contribute to Corporate Tax Aggressiveness? Evidence from a Natural Experiment. Shuai (Mark) Ma, American University; Yijiang Zhao, American University

Discussant: Mi Zhou, Virginia Polytechnic Institute and State University

5.16 Audit Committee**Hilton, 3rd Floor, Mercury Rotunda**

Moderator: Stephanie Ross, The University of Texas at San Antonio

Board Risk Oversight Involvement, the Demand for External Assurance, and Financial Reporting Quality. Allen Blay, Florida State University; Christina Lewellen, Florida State University; Michelle McAllister, Florida State University

Discussant: Bobby R. Carnes, The Pennsylvania State University

Interlocking Audit Committees—For Better or for Worse? Yang Xu, University of Colorado Colorado Springs

Discussant: Xiaolu Xu, University of Massachusetts Boston

Refreshing the Audit Committee: Rotation versus New Blood. Anne Albrecht, Texas Christian University

Discussant: Bright Asante-Appiah, Lehigh University

5.17 Big 4 Reputation**Hilton, 3rd Floor, Rendezvous Trianon**

Moderator: Brett Kawada, San Diego State University

The Effect of Split-Share Structure Reform and Client Reputation on Audit Fees: Evidence from Chinese Cross-Listed Firms. Hsiaowen Wang, National Central University; Hsuihui Chang, Drexel University

Discussant: To Be Announced

Big N Auditors and Audit Quality: New Evidence from Quasi-Experiments. John Jiang, Michigan State University; Isabel Wang, Michigan State University; K. Philip Wang, Michigan State University

Discussant: Rebecca L. Rosner, Long Island University

Corruption and Auditor Choice: An International Investigation. Rong-Ruey Duh, National Taiwan University; Chunlai Ye, Texas A&M International University; Lin-Hui Yu, National Taiwan University

Discussant: To Be Announced

5.18 Audit Firm Competition**Hilton, 3rd Floor, Petit Trianon**

Moderator: Marcus R. Brooks, University of Nevada, Reno

How Accounting Firms Compete for Financial Advisory Roles in the M&A Market. Pawel Bilinski, City University London; Andrew Yim, City University London

Discussant: Ronen Gal-Or, Northeastern University

The Effect of Private-Company Auditors and PCAOB-Registered Firms on Audit Market Competition. Devin Williams, University of Florida

Discussant: Carol Callaway Dee, University of Colorado Denver

Federal Lobbying by Audit Firms: Does It Confer Competitive Advantage? Margaret H. Kim, California State University, Fullerton

Discussant: Norbert Tschakert, Salem State University

5.19 Debt Contracting: Causes and Consequences of Default**Sheraton, Lower Level, Chelsea**

Moderator: Ian Tarrant, The Pennsylvania State University

Income Smoothing and Debt Covenants: Evidence from Technical Default. Peter Demerjian, University of Washington; John Donovan, Washington University in St. Louis; Melissa Lewis-Western, The University of Utah

Discussant: Carlo M. Gallimberti, Boston College

Creditor Control Rights and Corporate Payout Policy. Qingbo Yuan, The University of Melbourne

Discussant: Daniel Saavedra, University of California, Los Angeles

Do Lenders Affect Firms' Disclosure Decision? Evidence from Lender-Side Loan Defaults. Janet Gao, Indiana University Bloomington; Chuchu Liang, Cornell University; Kenneth Merkley, Cornell University; Joseph Pacelli, Indiana University Bloomington

Discussant: Brandon Szerwo, University of Washington

**5.20 Effect of Corporate Culture and Employees on Earnings Management
Sheraton, Lower Level, Sugar Hill**

Moderator: Laurel Franzen, Loyola Marymount University

Broadly-Distributed Equity-Based Compensation and Earnings Management: The Robin Hood Effect or Economic Incentives? Darin Kip Holderness, West Virginia University; Adrienna Huffman, Tulane University; Melissa Lewis-Western, The University of Utah

Discussant: Dirk Black, Dartmouth College

Do Characteristics of Management Team Affect Abnormal Real Operations? Professional Knowledge Perspective. Chihua Li, Fu Jen Catholic University; Yijie Tseng, Fu Jen Catholic University; Tsung-Kang Chen, Fu Jen Catholic University

Discussant: Jimmy Lee, Singapore Management University

Culture of Weak Compliance and Financial Reporting Risk. Simi Kedia, Rutgers, The State University of New Jersey; Shuqing Luo, National University of Singapore; Shivaram Rajgopal, Columbia University

Discussant: Laurel Franzen, Loyola Marymount University

**5.21 Financial Reporting and Disclosures
Hilton, Concourse Level, Concourse A**

Moderator: Amir Amel-Zadeh, University of Cambridge

Compensation Committee Meeting and Management Earnings Guidance. Xiumin Martin, Washington University in St. Louis; Hojun Seo, National University of Singapore; Jun Yang, Indiana University

Discussant: Adrienne Rhodes, Texas A&M University

An Empirical Analysis of Disclosure Comparability over Time: Evidence from Fair Value Disclosures. Skrålan Vergauwe, Lancaster University; Ann Gaeremynck, KU Leuven

Discussant: Amir Amel-Zadeh, University of Cambridge

Fair Value Accounting and Corporate Debt Structure. Haiping Wang, York University; Jing Zhang, The University of Alabama in Huntsville

Discussant: Angela Pettinicchio, Università Bocconi

5.22 Intentionally Skipped

**5.23 Determinants and Consequences of 8-K Filings
Hilton, Concourse Level, Concourse G**

Moderator: Lorien Stice-Lawrence, The University of North Carolina at Chapel Hill

Strategic Timing of 8-K Filings by Privately Owned Firms. Bryan G. Brockbank, The University of Oklahoma; Karen M. Hennes, The University of Oklahoma

Discussant: Lorien Stice-Lawrence, The University of North Carolina at Chapel Hill

Selective Disclosure and the Role of Form 8-K in the Post-Reg FD Era. Cristi Gleason, The University of Iowa; Zhejia Ling, Iowa State University; Rong Zhao, University of Calgary

Discussant: Lorien Stice-Lawrence, The University of North Carolina at Chapel Hill

Increased Mandated Disclosure Frequency and Price Formation: Evidence from the 8-K Expansion Regulation. Jeff Lawrence McMullin, Indiana University Bloomington; Brian Paul Miller, Indiana University Bloomington; Brady J. Tvedt, Indiana University Bloomington

Discussant: Dirk Black, Dartmouth College

**5.24 Disclosure
Hilton, 2nd Floor, Murray Hill East**

Moderator: Shirley Liu, Florida Atlantic University

Do Mandatory Risk Factor Disclosures Predict Future Cash Flows and Stock Returns? Evidence from Tax Risk Factor Disclosures. John L. Campbell, The University of Georgia; Mark Cecchini, University of South Carolina; Anna M. Cianci, Wake Forest University; Anne C. Ehinger, The University of Georgia; Edward M. Werner, Rutgers, The State University of New Jersey

Discussant: Jing Huang, Virginia Polytechnic Institute and State University

The Relative Information Content of Guidance and Earnings. Jonathan A. Milian, Florida International University

Discussant: To Be Announced

Peer Effects in Corporate Disclosure Decisions. Hojun Seo, National University of Singapore

Discussant: Kai Chen, University of Waterloo

**5.25 Peer and Institutional Owner Effects in Accounting Information
Hilton, 2nd Floor, Rhinelander North**

Moderator: Kara Wells, Southern Methodist University

Using Peer Restatements to Estimate the Information Content of Prior Insider Trades. Terrence Blackburne, University of Washington; Asher Curtis, University of Washington; Anna Elsila, University of Oulu

Discussant: Bryce Schonberger, University of Rochester

Volatility Risk Spillovers: Evidence from Earnings Announcements. Rebecca N. Hann, University of Maryland; Heedong Kim, University of Maryland; Yue Zheng, University of Maryland

Discussant: Kara Wells, Southern Methodist University

The Information Content of Breadth of Ownership. Honghui Chen, University of Central Florida; Hoang Huy Nguyen, University of Baltimore

Discussant: Silver Chung, University of Rochester

TUESDAY, AUGUST 9, 2016

2:00 PM–3:30 PM

5.26 Financial Reporting of Cross-Listed Firms

Hilton, 2nd Floor, Gibson

Moderator: Holly Yang, Singapore Management University

Managerial Ability and Earnings Quality of Cross-Listed Firms. Singgih Wijayana, Gadjah Mada University; Keryn Chalmers, Monash University

Discussant: Li Zhang, Rutgers, The State University of New Jersey

SEC Monitoring of Foreign Firms' Disclosures. James Naughton, Northwestern University; Rafael Rogo, The University of British Columbia; Jayanthi Sunder, The University of Arizona; Ray Zhang, The University of British Columbia

Discussant: Holly Yang, Singapore Management University

5.27 Initial Public Offerings and Corporate Governance

Hilton, 4th Floor, Lincoln

Moderator: Karen Ton, Emory University

Do IPOs Face Higher Accounting-Related Litigation Risk? Evidence from Restatements. Biyu Wu, University of Nebraska—Lincoln

Discussant: Roger McNeill White, Emory University

When and Why Do IPO Firms Manage Earnings? Yonca Ertimur, University of Colorado Boulder; Ewa Sletten, Boston College; Jayanthi Sunder, The University of Arizona; Joseph Weber, Massachusetts Institute of Technology

Discussant: Matthew Cederghen, University of Pennsylvania

Professionalization of Corporate Boards and Its Consequences. Aida Sijamic Wahid, University of Toronto; Kyle Welch, The George Washington University

Discussant: Suhas A. Sridharan, Emory University

5.28 Current Issues in Accounting I

Hilton, 4th Floor, Harlem

Moderator: Dina Elmahdy, Morgan State University

Will the Auditing Industry Become a Tighter or Looser Oligopoly? Daniel Aobdia, Northwestern University; Luminita Enache, Dartmouth College; Anup Srivastava, Dartmouth College

Discussant: Abigail McIntosh Allen, Harvard University

On Market Concentration and Disclosure. Edwige Cheynel, Columbia University; Amir Ziv, Columbia University

Discussant: Henry Friedman, University of California, Los Angeles

The Role of Industry Centrality in Using Accounting Information for Macro Forecasting. Shih-Chu Chou, The University of Texas at Dallas; William M. Cready, The University of Texas at Dallas

Discussant: To Be Announced

5.29 Intentionally Skipped

5.30 Recent Topics in Forensic Accounting and Fraud Detection

Hilton, 2nd Floor, Murray Hill West

Moderator: Curtis Nicholls, Bucknell University

Domestic Asset Tracing: Identifying, Locating and Freezing Stolen and Hidden Assets. Carl Pacini, University of South Florida St. Petersburg; William Hopwood, Florida Atlantic University; Debra Sinclair, University of South Florida St. Petersburg

Fraud and Abuse in the Energy Industry. Christine C. Cheng, Louisiana State University; D. Larry Crumbley, Louisiana State University

Possible Bias in Asset Valuations: An Application of the Fraud Risk Triangle to Divorce Cases. Jennifer Tomasetti, Bryant University; Charles P. Cullinan, Bryant University

The Fraud Detection Triangle: A New Framework for Fraud Detection Research. Adrian C. B. Gepp, Bond University; Kuldeep Kumar, Bond University; Sukanto Bhattacharya, Deakin University

5.31 Nonprofit Elites

Hilton, 2nd Floor, Bryant

Moderator: To Be Announced

The Use and Consequences of Perquisites in Nonprofit Organizations. Steven Balsam, Temple University; Erica E. Harris, Villanova University

Discussant: Denise Silva Ferreira Juvenal, FIPECAFI - Pref. Cidade do Rio de Janeiro

5.32 Historical Perspectives on Standard Setting

Hilton, Concourse Level, Concourse E

Moderator: Neel Kamal Purohit, S. S. Jain Subodh P. G. College

Changes in the International Accounting Standards Board's Standard-Setting Approach: A Focus on the Principles-Based Approach. Yoshihiro Tokuga, Kyoto University; Masatsugu Sanada, Shujitsu University

Discussant: Rachel F. Baskerville, Victoria University of Wellington

Extraordinary Items—A Century of Searching for a Workable Method of Reporting. Joe Hoyle, University of Richmond; Daniel Gyung Paik, University of Richmond; Cathy R. Shi, University of Richmond

Discussant: Francis Farina, Catawba College

James L. Dohr Contributions to Accounting Thought during the First Half of the 20th Century. Saad A. Alkazemi, Kuwait University

Discussant: John T. Rigsby, Mississippi State University

TUESDAY, AUGUST 9, 2016

2:00 PM–3:30 PM

5.33 Credit Rating, Firm Values, and Loan Contracts

Sheraton, Lower Level, Murray Hill

Moderator: Long Chen, George Mason University

Are Sovereign Credit Rating Reports Valuable? Sumit Agarwal, National University of Singapore; Vincent Chen, National Chengchi University; Geoffrey Sim, Credit Suisse, Singapore; Weina Zhang, National University of Singapore

Discussant: Andreea Moraru-Arfire, University of Pennsylvania

Political Uncertainty, Overseas Investment and Firm Value? The Case of Taiwan. Siyong Guo, Shanghai Lixin University of Commerce; Wai Fong Boh, Nanyang Technological University; Anne Wu, National Chengchi University

Discussant: To Be Announced

Does Country-Specific Globalization Impact Private Loan Contracts? Brandon D. Ater, The University of Texas Rio Grande Valley

Discussant: Asheq R. Rahman, Auckland University of Technology

5.34 Effects of IFRS Adoption

Sheraton, Lower Level, Sutton Place

Moderator: To Be Announced

How Badly Do Firms Want to Avoid IFRS? IFRS Adoption and Firms' Delisting Decisions. Elizabeth F. Gutierrez, Universidad de Chile; Maria I. Vulcheva, Florida International University; Maria Wieczynska, Arizona State University

Discussant: Ties de Kok, Tilburg University

Voluntary Adoption of IFRS by U.K. Unlisted Firms and Investment Decisions at the Firm — and Group-Level. Paul André, University of Lausanne; Fani Kalogirou, University of Exeter

Discussant: Partha Mohapatra, Texas Tech University

The Effect of the Level of IFRS Adoption on the Analysts' Forecast Error in ASEAN Countries. Aria Farahmita, University of Indonesia;

Rafi A. S. Marsoem, University of Indonesia

Discussant: Wen He, UNSW Australia

5.35 Topics in Emerging Markets

Sheraton, 2nd Floor, Central Park East

Moderator: Gerlando A. S. F. de Lima, University of São Paulo

The Extent of IFRS Adoption in Emerging Economies: An Empirical Study of the Institutional and Economic Determinants. Anas Kossentini, International School of Business; Hakim Ben Othman, University of Tunis/University of Manouba; Khaled Hussainey, Portsmouth University

Discussant: Antonio Lopo Martinez, FUCAPE Business School

The Role of Corporate Governance for Acquisitions by the Emerging Market Multinationals: Evidence from India. Burcin Col, Pace University; Kaustav Sen, Pace University

Discussant: Masumi Nakashima, Chiba University of Commerce

Do Chinese Listed Firms Actively Alter the Design of Pay—Performance Sensitivity following Financial Restatement? Chen Ma, Northwest University, China; Bin Li, Xi'an Jiaotong University

Discussant: Rong Huang, Baruch College—CUNY

5.36 Earnings Quality and Accounting Discretion: Cross-Border Evidence

Sheraton, 2nd Floor, Central Park West

Moderator: Charles W. Stanley, Baylor University

Culture and Earnings Quality in Cross-Border Acquisitions. James DeMello, Western Michigan University; Gaurav Kumar, University of Arkansas at Little Rock; Jagjit S. Saini, Western Michigan University

Foreign Institutional Ownership and Accounting Discretion in Japan: A Catering Perspective. Parthiban David, American University; Ravi Dharwadkar, Syracuse University; Augustine Duru, American University; Yijiang Zhao, American University

Managerial Ability, Political Connections, and Fraudulent Financial Reporting in China. Zhi Wang, Changsha University of Science & Technology; Mei-Hui Chen, National Defense University; Chen-Lung Chin, National Chengchi University; Qi Zheng, Changsha University of Science & Technology

On the Relationship between Earnings Quality and Corporate Social Performance. Zhaoyang Gu, Chinese University of Hong Kong; Keiichi Kubota, Chuo University; Hitoshi Takehara, Waseda University

The Association between Expected Synergies and Post-Acquisition Performance in Cross-Border Mergers and Acquisitions. Gerald J. Lobo, University of Houston; Luc Paugam, ESSEC Business School; Hervé Stolowy, HEC Paris

5.37 The Structure of Incentive Contracts

Hilton, 2nd Floor, Rhinelander South

Moderator: To Be Announced

The Sorting Effect of Ex Post Discretionary Adjustment in Employment Contracts. Bart Dierynck, Tilburg University; Victor van Pelt, Tilburg University

Discussant: To Be Announced

The Change of Performance Measure Weights and Ratee's Incentive. Bum Joon Kim, The Catholic University of Korea

Discussant: To Be Announced

The Use of Adjusted Earnings in Performance Evaluation. Asher Curtis, University of Washington; Valerie Li, University of Washington, Bothell; Paige Patrick, University of Washington

Discussant: To Be Announced

TUESDAY, AUGUST 9, 2016

2:00 PM–3:30 PM

5.38 Benchmarking and Target Setting in Compensation

Hilton, 2nd Floor, Morgan

Moderator: To Be Announced

Why Do Firms Disclose Performance Compensation Targets? Heidi A. Packard, Massachusetts Institute of Technology

Discussant: To Be Announced

The Use of Analyst Forecasts in Target Setting of Executive Annual Bonus Contracts. Sunhwa Choi, Lancaster University; Sunyoung Kim, Monash University; Sewon Kwon, Seoul National University; Jae Yong Shin, Seoul National University

Discussant: Emma Peng, Fordham University

Equity Pay for Benchmarking and Pay-for-Performance Compensation. Brian Cadman, The University of Utah; Mary Ellen Carter, Boston College; Xiaoxia Peng, The University of Utah

Discussant: Paige Patrick, University of Washington

5.39 Management Style

Hilton, 2nd Floor, Madison

Moderator: To Be Announced

Mergers and Acquisitions and the Acquirer-Target Cultural Differences. Wai-Ming Fong, The Chinese University of Hong Kong; Kevin Lam, The Chinese University of Hong Kong

Discussant: Jeremiah Bentley, University of Massachusetts Amherst

Transforming Promise into Reality—Performance Implications and Antecedents of CFO Commitment to Value-Based Management.

Sebastian Firk, Georg-August University at Goettingen; Torben Schmidt, Georg-August University at Goettingen; Michael Wolff, Georg-August University at Goettingen

Discussant: Lawrence Grasso, Central Connecticut State University

CFO Characteristics, CFO Power, and Strategic Management Accounting Use. Timur Pasch, Utrecht University; Frank H. M. Verbeeten, Utrecht University/VU University Amsterdam

Discussant: To Be Announced

5.40 Empirical Research in Emerging Technologies

Sheraton, Lower Level, Flatiron

Moderator: Brigitte W. Muehlmann, Babson College

Research and Development, Technology Indraught and Industrial Changes of Main Corporate Business: Evidence from China. Xin Xu, Zhongnan University of Economics and Law; Yun Xia, Jinan University

Discussant: Jeff Reinking, University of Central Florida

Does XBRL Format Matter? Evidence from the XBRL Voluntary Filing Program. Yu Cong, Morgan State University; Hui Du, University of Houston—Clear Lake

Discussant: Dawna Drum, Western Washington University

Predicting Credit Card Delinquency: An Application of Decision Tree Technique. Ting Sun, Rutgers, The State University of New Jersey, Newark; Miklos A. Vasarhelyi, Rutgers, The State University of New Jersey, Newark

Discussant: Louise Hayes, University of Guelph

5.41 Analytics and Technology Integration in the Accounting Curriculum

Hilton, 4th Floor, East

Moderator: Espey T. (Ted) Browning, James Madison University

Analytics Knowledge Required of a Modern CPA in This Real-Time Economy: A Normative Position. Deniz A. Appelbaum, Rutgers, The State University of New Jersey, New Brunswick; D. Scott Showalter, North Carolina State University; Ting Sun, Rutgers, The State University of New Jersey, Newark; Miklos A. Vasarhelyi, Rutgers, The State University of New Jersey, Newark

Preparing Students for the Future Workforce: An Experiential Learning Approach to Delivering an Accounting Analytics Course. Gary Pan, Singapore Management University; Venky Shankararaman, Singapore Management University; Poh-Sun Seow, Singapore Management University; Gan-Hup Tan, Singapore Management University

Toward Competency Integration in the Accounting Curriculum: Examples Using Information Systems and Technology as Facilitators. Deb Sledgianowski, Hofstra University; Mohamed Gomaa, Hofstra University; Christine Tan, Hofstra University

5.42 Successfully Writing, Locating, and Using Good Cases

Hilton, 4th Floor, Holland

Moderator: Daniel Jones, Assumption College

The Use of Educational Cases in the Accounting Curriculum. Dennis Caplan, University at Albany, SUNY; Saurav Dutta, University at Albany, SUNY; Kathy Enget, University at Albany, SUNY

Discussant: Sylwia Gornik-Tomaszewski, St. John's University

Using a Design Thinking Framework to Write and Publish Teaching Cases: Tips from Experienced Accounting Case Writers. Norman T.

Sheehan, University of Saskatchewan; Mahendra R. Gujarathi, Bentley University; Joanne C. Jones, York University; Fred Phillips, University of Saskatchewan

Discussant: Veena Brown, University of Wisconsin—Milwaukee

TUESDAY, AUGUST 9, 2016

3:00 PM–4:30 PM

Effective Learning Strategies III (see separate listing on page 95)

Hilton, 3rd Floor, Promenade

Research Interaction Forum IV (see separate listing on pages 108-110)

Hilton, 3rd Floor, Promenade

3:30 PM–4:00 PM

Coffee Break

Drawing — Exhibit Hall Passport to Prizes

Hilton, 3rd Floor, America's Hall I (Passport to Prizes Drawing Location)

Hilton, Concourse Level, Prefunction Area

Sheraton, 2nd Floor, Metropolitan Ballroom Foyer

Sheraton, Lower Level, Prefunction Area 2

4:00 PM–5:00 PM

BUSINESS MEETING

American Accounting Association

Hilton, 4th Floor, New York

4:00 PM–5:30 PM

BUSINESS MEETING

AIS Network Gathering and Business Meeting

Hilton, Lobby Level, Herb n' Kitchen, Private Dining Room 1

PANEL SESSIONS

6.01 Developing Our Publications Ethics Policies: Opportunities for Input

Hilton, 2nd Floor, Gramercy West

Moderator: Terry Shevlin, University of California, Irvine

Panelists: Eva Labro, The University of North Carolina at Chapel Hill

Judy Luther, Informed Strategies

Mary Curtis, University of North Texas

6.02 Visualization: A Picture Is Worth a Thousand Words

Hilton, 3rd Floor, Mercury Ballroom

Moderator: Robyn Raschke, University of Nevada, Las Vegas

Panelists: Charles Hooper, BIAnalytics

Lee Feinberg, DecisionViz

Steve Rainey, KPMG

Sheri Fedokovitz, Deloitte & Touche LLP

6.03 Big Data Cases in the Classroom

Hilton, 2nd Floor, Beekman

Moderator: Gail Hoover King, Purdue University Northwest

Panelists: Ann Dzurainin, Northern Illinois University

Amy Igou, University of Northern Iowa

Diane Janvrin, Iowa State University

Marinilka Barros Kimbro, Seattle University

Daniel O'Leary, University of Southern California

D. Scott Showalter, North Carolina State University

6.04 Accounting for Mergers and Acquisitions: Do Investors Get the Information They Need?

Sheraton, 2nd Floor, Metropolitan East

Moderator: Robert Hodgkinson, ICAEW

Panelists: Amir Amel-Zadeh, University of Cambridge

Trevor Harris, Columbia University

Paul Healy, Harvard University

6.05 Social Networking Opportunities for Research and Teaching

Location to be Announced

Moderator: Les E. Heitger, Missouri State University

6.06 The Past and Future of Accounting Regulation**Hilton, 3rd Floor, Sutton North**

Moderator: Sudipta Basu, Temple University
 Panelists: Robert H. Colson, Baruch College—CUNY
 Robert H. Herz, Columbia University
 Thomas A. King, Case Western Reserve University
 Gregory B. Waymire, Emory University

6.07 IFRS Adoption across Japan, Korea, and Taiwan**Sheraton, 2nd Floor, Empire East**

Moderator: Shyam Sunder, Yale University
 Panelists: Jongsoo Han, Ewha Womens University
 Thomas J. Linsmeier, Financial Accounting Standards Board
 Chi-Chun Liu, National Taiwan University
 Yoshihiro Tokuga, Kyoto University
 Masaki Yoneyama, University of Tokyo

6.08 The Power and Accessibility of Text Analytics**Sheraton, 2nd Floor, Empire West**

Moderator: Rajendra P. Srivastava, The University of Kansas
 Panelists: Eric E. Cohen, PricewaterhouseCoopers
 Timothy Loughran, University of Notre Dame
 Bill McDonald, University of Notre Dame
 Kevin Moffitt, Rutgers, The State University of New Jersey, Newark
 Miklos A. Vasarhelyi, Rutgers, The State University of New Jersey, Newark

6.09 Future CPAs Are Key to the Future of Financial Planning**Hilton, 2nd Floor, Regent**

Moderator: Sarah Bradley, AICPA
 Panelists: Marc Minker, CBIZ MHM, LLC
 Susan Tillery, Paraklete Financial, Inc.

6.10 Contemplative, Creative, and Reflective Practices for Accounting Educators**Hilton, 2nd Floor, Sutton South**

Moderator: Susan M. Curtis, University of Illinois at Urbana—Champaign
 Panelists: Billie M. Cunningham, University of Missouri
 Susan M. Curtis, University of Illinois at Urbana—Champaign
 Marsha M. Huber, Youngstown State University
 Richard Newmark, University of Northern Colorado
 Dan Stone, University of Kentucky

6.11 Certifications Available to Two-Year College Students That Provide Valuable Workplace Skills**Hilton, 2nd Floor, Sutton Center**

Moderator: Markus Ahrens, St. Louis Community College, Meramec
 Panelists: Markus Ahrens, St. Louis Community College, Meramec
 Cathy J. Scott, Navarro College
 Carol Yacht, McGraw-Hill Education

CONCURRENT SESSIONS**6.12 Factors Affecting Whistleblowing****Sheraton, Lower Level, Flatiron**

Moderator: Thomas Clausen, Arizona State University

Whistle-Blowing: A Study of Auditors' Decision-Making. Sai-Chung Ngan, Fanshawe College; Hsinyu Chen, No Affiliation

Discussant: Chad Simon, Utah State University

Does Well-Being and the Outcome for Prior Whistleblowers Impact the Likelihood of Others' Blowing the Whistle? Steve Kaplan, Arizona State University; Carly Moulang, Monash University; Maria Strydom, Monash University

Discussant: Ling Harris, University of South Carolina

Can Using the Internal Audit Function as a Training Ground for Management Deter Internal Auditor Fraud Reporting? Christopher Kevin Eller, Appalachian State University; Alisa G. Brink, Virginia Commonwealth University

Discussant: Shawn J. Gordon, University of Illinois at Urbana—Champaign

6.13 Taxes and Dealings with the Tax Authority**Hilton, 2nd Floor, Bryant**

Moderator: Roy Clemons, New Mexico State University

Knowledge Spillover of Tax Litigation among Networked Firms. Hyunkwon Cho, University of Houston; Sungsil Lee, University of Houston; Janet A. Meade, University of Houston

Discussant: Vishal P. Baloria, Boston College

TUESDAY, AUGUST 9, 2016

4:00 PM–5:30 PM

Determinants of Private Letter Rulings. Erik Devos, The University of Texas at El Paso; David Farber, The University of Texas at El Paso; Li He, The University of Texas at El Paso; Shofiqur Rahman, New Mexico State University
Discussant: Brett Govendir, The University of Technology Sydney

IRS Enforcement and Corporate Tax Avoidance: Additional Empirical Evidence. Akinloye Akindayomi, The University of Texas Rio Grande Valley; Hussein Warsame, University of Calgary
Discussant: Ashley Nicole West, Texas Tech University

6.14 Taxes and Financial Reporting

Hilton, 2nd Floor, Clinton

Moderator: Erik Beardsley, Texas A&M University

Tax Haven Incorporation and Financial Reporting Transparency. Christina Lewellen, Florida State University

Discussant: Erik Beardsley, Texas A&M University

Tax Accounts, Earnings Persistence, and the Direction of Sales Changes. Rajiv D. Banker, Temple University; Joshua Khavis, Temple University; Pamela Kuperstein, Temple University

Discussant: Mehmet Cemil Kara, Texas A&M University

The Impact of Corporate Tax Avoidance on Analyst Coverage and Forecasts. Guanming He, University of Warwick; Mengbing Ren, University of Warwick; Richard Taffler, University of Warwick

Discussant: Paul Mason, Baylor University

6.15 Industry Specialist Auditors

Hilton, 3rd Floor, Petit Trianon

Moderator: Genevieve Scalan, Texas A&M University

What Do Unit Audit Fees Represent, Ability or Risk? Korean Evidence. Hyun Ah Kim, Korea University; Seok Woo Jeong, Korea University

Discussant: Julie Petherbridge, Mercer University

Audit Quality Improvements on the Path to Becoming an Industry Specialist: Theory and Evidence. Esther Gal-Or, University of Pittsburgh; Ronen Gal-Or, Northeastern University

Discussant: Hua Xin, University of Louisville

Big N Auditor Concentration and Information Externalities. Xudong Li, Monmouth University

Discussant: Zvi Singer, McGill University

6.16 Audit Teams and Audit Quality

Hilton, 3rd Floor, Rendezvous Trianon

Moderator: Li Lily Brooks, Washington State University

Does More Cooperation Experience between the Two Engaged Audit Partners Lead to Higher Audit Quality? Ting-Chiao Huang, Monash University; Chen Chen, Monash University; Yi-Hung Lin, Deakin University

Discussant: Yuping Zhao, University of Houston

The Effect of the Composition of Audit Team Staff on the Relationship between Audit Firm Tenure and Audit Quality. Kyoung Chol Jung, Korea University; Soo Young Kwon, Korea University; Jiho Lee, Korea University

Discussant: Dennis M. Lopez, The University of Texas at San Antonio

How Do Audit Offices Respond to Audit Fee Pressure? Evidence of Increased Focus on Nonaudit Services and Their Impact on Audit Quality.

Erik Beardsley, Texas A&M University; Dennis Lassila, Texas A&M University; Thomas C. Omer, University of Nebraska—Lincoln

Discussant: Sung-Jin Park, Indiana University South Bend

6.17 Client Importance and Reactions

Hilton, 2nd Floor, Murray Hill East

Moderator: Ifeoma Udeh, Elon University

Economic Importance of the Client: When Do Shareholders Care about Auditor Independence? Sven Hoerner, Julius-Maximilians-Universitaet Wuerzburg; Jacob Justus Leidner, Julius-Maximilians-Universitaet Wuerzburg

Discussant: J. Scott Judd, University of Illinois at Chicago

Client Importance and Audit Quality: Evidence from China. Songsheng Chen, Beijing Institute of Technology; Zheng Li, Beijing Institute of Technology; Wuchun Chi, National Chengchi University

Discussant: Chia-Hsin Chiang, National Taipei University

Audit Firm Reaction to SEC Enforcement Proceedings against a Client: Evidence of City-Level Audit Office Behavior. Sharad Asthana, The University of Texas at San Antonio; K. K. Raman, The University of Texas at San Antonio; Michael C. Turner, The University of Texas at San Antonio

Discussant: To Be Announced

6.18 Audit Committee and Shareholder Oversight

Hilton, 2nd Floor, Gibson

Moderator: Veena Brown, University of Wisconsin—Milwaukee

How Do Auditors React to Ineffective Audit Committees? Evidence from Socially-Tied CEOs and Audit Committee Members. Gerald J. Lobo, University of Houston; Hung-Chao Yu, National Chengchi University; Ling-Ching Chan, National Chengchi University

Discussant: Gregory W. Martin, The University of North Carolina at Charlotte

TUESDAY, AUGUST 9, 2016

4:00 PM–5:30 PM

Certification of Audit Committee Effectiveness. Hsihui Chang, Drexel University; Xin Chen, Shanghai Jiao Tong University; Nan Zhou, Binghamton University, SUNY

Discussant: Leah Muriel, Oklahoma State University

Market Reaction to Shareholder Ratification of External Auditors. Kristin Roland, The University of North Carolina at Charlotte; Paul N. Tanyi, The University of North Carolina at Charlotte

Discussant: Brian Mayhew, University of Wisconsin—Madison

6.19 Pricing

Hilton, 2nd Floor, Murray Hill West

Moderator: Santanu Mitra, Wayne State University

Audit Pricing and Price Discrimination by the Big 4 Auditors: A Quantile Regression Approach. Hooi Ying Ng, Deloitte Malaysia; Per Christen Tronnes, UNSW Australia; Leon Wong, UNSW Australia

Discussant: Kenneth J. Reichelt, Louisiana State University

The Impact of Audit Partners on Audit Quality and Audit Pricing in the U.S. Aleksandra B. Zimmerman, Northern Illinois University; Albert L. Nagy, John Carroll University

Discussant: Dawn Hukai, University of Wisconsin—River Falls

Unexpected Audit Fees as an Outcome of Bilateral Negotiation. Rashad Abdel-Khalik, University of Illinois at Urbana—Champaign; Po-Chang Chen, Miami University

Discussant: Brad Lawson, Oklahoma State University

6.20 Internal Controls and Financial Reporting Quality

Hilton, 4th Floor, Harlem

Moderator: To Be Announced

CEO–Board Social Connection and Internal Control Quality. Sheng-Syan Chen, National Taiwan University; Shu-Miao Lai, Kainan University; Chih-Liang Liu, Xiamen University

How Do Causal Link and Financial Performance Jointly Influence Investors' Reliance on Disclosures of Nonfinancial Information? Lei Dong, Eastern Washington University; Bernard Wong-On-Wing, Washington State University

Ineffective Internal Control and Capital Investment. Shu-Miao Lai, Kainan University; Chih-Liang Liu, Xiamen University

6.21 Credit Ratings

Sheraton, Lower Level, Chelsea

Moderator: Peter Demerjian, University of Washington

Do Credit Ratings Incorporate Business Linkages along the Supply Chain? Rong Huang, Baruch College—CUNY; Sunqian Ren, Baruch College—CUNY

Discussant: Pepa Kraft, New York University

The Timing of Rating Change Announcements. Pepa Kraft, New York University; Yuan Xie, Fordham University; Ling Zhou, The University of New Mexico

Discussant: Seil Kim, New York University

Relevance of Accounting Information in Credit Ratings. Seungbin Oh, Seoul National University

Discussant: Seil Kim, New York University

6.22 Determinants and Consequences of Earnings Management

Sheraton, Lower Level, Sugar Hill

Moderator: Mengyao Cheng, Boston College

The Influence of Political Connections on Firms' Accounting Choices during Election Cycles. Lauren Cooper, West Virginia University

Discussant: Vishal P. Baloria, Boston College

Earnings Management Strategies to Maintain a String of Meeting or Beating Earnings Expectations. Yiyang Zhang, University of South Florida; Dahlia Robinson, University of South Florida; Tom Smith, University of South Florida

Discussant: Sangwan Kim, University of Massachusetts Boston

The Valuation Premium for a String of Positive Earnings Surprises: The Role of Earnings Manipulation. Jenny Chu, University of Cambridge; Patricia Dechow, University of California, Berkeley; Kai Wai Hui, The Hong Kong University of Science and Technology; Annika Yu Wang, University of California, Berkeley

Discussant: Mengyao Cheng, Boston College

6.23 Revisiting Accrual/Earnings Quality

Hilton, Concourse Level, Concourse A

Moderator: Jason V. Chen, University of Illinois at Chicago

Estimating the Amount of Estimation in Accruals. Jason V. Chen, University of Illinois at Chicago; Feng Li, Shanghai Advanced Institute of Finance

Discussant: Jeff Lawrence McMullin, Indiana University Bloomington

Accrual Duration. Iliia D. Dichev, Emory University

Discussant: Valeri Nikolaev, The University of Chicago

Another Look at What Drives Earnings Quality: How Important Are Innate Factors? Rebecca N. Hann, University of Maryland; Yue Zheng, University of Maryland

Discussant: Anup Srivastava, Dartmouth College

6.24 Regulatory Reforms in Disclosure**Hilton, 2nd Floor, Gramercy East**

Moderator: Eric R. Holzman, Indiana University Bloomington

“Hedging” without the Hedge: Determinants and Implications of the Choice to Change Reporting Currency. Alan Jagolinzer, University of Colorado; Bjorn N. Jorgensen, The London School of Economics and Political Science; Troy J. Pollard, The University of Alabama

Discussant: Vasiliki Athanasakou, The London School of Economics and Political Science

Long-Horizon Management Forecast Properties and Regulations. Helen Hurwitz, Saint Louis University; Yan Sun, Saint Louis University

Discussant: To Be Announced

The Impact of Leahy-Smith America Invents Act on Financial Analysts’ Information Environment of Innovative Firms. Rui Huang, The Australian National University; Louise Lu, The Australian National University; Hai Wu, The Australian National University

Discussant: Luminita Enache, Dartmouth College

6.25 Analysts’ Forecasting Activities III**Hilton, Concourse Level, Concourse D**

Moderator: Kelly Huang, Florida International University

Do Analysts Say Anything About Earnings Without Revising Their Earnings Forecasts? Philip Berger, The University of Chicago; Charles Ham, Washington University in St. Louis; Zachary Kaplan, Washington University in St. Louis

Discussant: Volkan Muslu, University of Houston

Do Analysts Understand Innovation? Evidence from Patents and Trademarks. Qin Li, University of California, Irvine

Discussant: Charles Ham, Washington University in St. Louis

Tracking Analysts along the Technological Links. Hongping Tan, York University; Jin Wang, Wilfrid Laurier University; Li Yao, Concordia University

Discussant: Pawel Bilinski, City University London

6.26 Valuation**Hilton, Concourse Level, Concourse E**

Moderator: Lakshmana K. Krishna Moorthy, Tulane University

Fundamental Analysis Conditioned on Prior Period Sales and Firm Efficiency. Mark Anderson, University of Calgary; Dongning Yu, University of Calgary

Discussant: Lakshmana K. Krishna Moorthy, Tulane University

A Closer Look at the Value Premium: Evidence from a Multiples-Based Decomposition. Andrey Golubov, University of Toronto; Theodosia Konstantinidi, City University London, City University London

Discussant: Akash Chattopadhyay, Harvard University

6.27 Determinants of Voluntary Disclosure I**Hilton, Concourse Level, Concourse G**

Moderator: Victoria Dickinson, The University of Mississippi

How Do Managers Selectively Disclose? Evidence from Book-to-Bill Ratios. Kimball Chapman, Washington University in St. Louis; Zachary Kaplan, Washington University in St. Louis; Chase Michael Potter, Washington University in St. Louis

Discussant: Adrienna Huffman, Tulane University

Does the Public Availability of Market Participants’ Trading Data Affect Firm Disclosure? Evidence from Short Sellers. Danqi Hu, University of Toronto

Discussant: Thomas Shohfi, Rensselaer Polytechnic Institute

Voluntary Direct Method Cash Flow Disclosure in the U.S.: Determinants and Incremental Usefulness. Baljit K. Sidhu, UNSW Australia; Chuan Yu, UNSW Australia

Discussant: Victoria Dickinson, The University of Mississippi

6.28 Current Issues in Accounting II**Hilton, 2nd Floor, Rhinelander North**

Moderator: Anywhere Sikochi, The Pennsylvania State University

Human Capital Theory and Earnings Announcements of the For-Profit Education Industry. Andrew S. Griffith, Iona College

Discussant: Denise Silva Ferreira Juvenal, FIPECAFI - Prof. Cidade do Rio de Janeiro

Internal Controls and Capital Allocation within Conglomerates. David Weber, University of Connecticut; Kexin Zheng, University of Connecticut

Discussant: Sue Wright, Macquarie University

Organizational Capital and the Effects of Technology Shocks on the Characteristics of Earnings. Vivek Raval, University of Illinois at Chicago

Discussant: Anywhere Sikochi, The Pennsylvania State University

6.29 Astonishing Research Advancements Concerning Work-Life Balance and Gender**Hilton, Concourse Level, Concourse C**

Moderator: Janell Blazovich, University of St. Thomas

Accounting Choice and Policy Choice by Governments: The Politics of Attention. Irvine M. Lapsley, The University of Edinburgh; Cristina Vicente, University of Murcia

Machiavellian Accountants and Training Outcome: The Case of Gender Effect. Alireza Daneshfar, University of New Haven; Hema Rao, SUNY at Oswego

TUESDAY, AUGUST 9, 2016

4:00 PM–5:30 PM

6.30 Universities

Hilton, Concourse Level, Concourse B

Moderator: Mary Fischer, The University of Texas at Tyler

Earnings Management in Private Colleges and Universities: Evidence from Japan. Makoto Kuroki, Yokohama City University

Discussant: Irvine M. Lapsley, The University of Edinburgh

External Monitoring and Financial Reporting Quality in the Not-for-Profit and Public Sectors: Evidence from Universities. Margaret Greenwood, University of Bath; Lei Tao, University of Bath

Discussant: Daniel Neely, University of Wisconsin—Milwaukee

Is There an Association between Vice Chancellors' (University Presidents') Compensation and University Rankings in Australia? Martin Bugeja, The University of Technology Sydney; Brett Govendir, The University of Technology Sydney; Zoltan Paul Matolcsy, The University of Technology Sydney; Gregory P. Pozmandy, The University of Technology Sydney

Discussant: Linda Parsons, The University of Alabama

6.31 International Findings on Hedge Accounting and Cash Flows

Sheraton, Lower Level, Murray Hill

Moderator: C. Catherine Chiang, Elon University

Flexibility in Cash Flow Classification under IFRS: Determinants and Consequences. Elizabeth A. Gordon, Temple University; Elaine Henry, Stevens Institute of Technology; Bjorn N. Jorgensen, The London School of Economics and Political Science; Cheryl Linthicum, The University of Texas at San Antonio

Discussant: Shahid Ali Khan, University of Calgary

Allocation of Cash Flows in Unionized Firms. Woo-Jong Lee, Seoul National University; Seungbin Oh, Seoul National University; Sang-Giun Yim, Kookmin University; Kyunghwa Yu, Seoul National University

Discussant: Elizabeth F. Gutierrez, Universidad de Chile

Hedge Accounting in Times of Crisis: Evidence from the European Banking Industry. Tami Dinh, University of St. Gallen; Barbara Seitz, University of St. Gallen

Discussant: Shahid Ali Khan, University of Calgary

6.32 Firm Value and Cost of Capital: International Evidence

Sheraton, Lower Level, Sutton Place

Moderator: Brigitte W. Muehlmann, Babson College

Association among Investment Forecast Quality, the Implied Cost of Equity Capital, and Corporate Governance: Evidence from Japan.

Yoshinori Shimada, Tokyo University of Science

Discussant: Barbara Seitz, University of St. Gallen

Nonlinear Relationship between Firm Value and Corporate Governance Factor Facing with Corporate Crisis: Case of Transfer Pricing Taxation in Japan. Hiroshi Ohnuma, Tokyo University of Science; Joe Sakurada, Hokkaido University

Discussant: Brigitte W. Muehlmann, Babson College

Spillover Effect of Fraud Allegations and Investor Sentiment. Masako Darrough, Baruch College—CUNY; Rong Huang, Baruch College—CUNY; Sha Zhao, Oakland University

Discussant: To Be Announced

6.33 Accounting Standards: International Perspectives

Sheraton, 2nd Floor, Central Park East

Moderator: Neel Kamal Purohit, S. S. Jain Subodh P. G. College

Accounting Conservatism: Exploring the Impact of Changes in Institutional Frameworks in Four Countries. Richard Heaney, The University of Western Australia; Ann Tarca, The University of Western Australia; Melissa May, WA Department of Health Accounting Standards and Media Coverage; Wen He, UNSW Australia; Yaowen Shan, The University of Technology Sydney; Bohui Zhang, UNSW Australia

Are We Moving Towards Principles-Based Accounting Standards? Evidence from Asian Countries. Eliza Fatima Nasution, Fakultas Ekonomi Universitas Indonesia; Sylvia Siregar, Fakultas Ekonomi Universitas Indonesia; Ratna Wardhani, Fakultas Ekonomi Universitas Indonesia; Ety Retno Wulandari, Otoritas Jasa Keuangan

Does Accounting Quality Differ under Principles-Based and Rules-Based Accounting Standards. C. S. Agnes Cheng, The Hong Kong Polytechnic University; Xiao Amanda Li, The Hong Kong Polytechnic University; Steve W. Lin, Florida International University

Recognition versus Disclosure of Finance Leases: Evidence from Japan. Masaki Kusano, Kyoto University

6.34 Firm Performance and Other: International Evidence

Sheraton, 2nd Floor, Central Park West

Moderator: Jingjing Wang, University of Toronto

China's "Mercantilist" Government Subsidies, the Cost of Debt and Firm Performance. Chu Yeong Lim, Singapore Management University; Jiwei Wang, Singapore Management University; Colin Cheng Zeng, The University of Manchester

Corporate Related-Party Disclosures: The Influence of Culture, Enforcement, and Investor Protection. Zuni Barokah, Gadjah Mada University; Syaiful Ali, Gadjah Mada University

Director Networks, Executive Compensation and Firm Performance. Ying-Fen Lin, National Dong Hwa University; Hsuan-Ling Feng, National Dong Hwa University; Jen-Fu Cheng, National Dong Hwa University

TUESDAY, AUGUST 9, 2016

4:00 PM–5:30 PM

Legal Origin and Capital Market Development. Mohammad Tareq, University of Dhaka; Noor Houqe, Victoria University of Wellington; Tony van Zijl, Victoria University of Wellington

Politically Connected Firms and the Effectiveness of IFRS Adoption. Madeline Trimble, Illinois State University

6.35 Governance and Control

Hilton, 2nd Floor, Rhinelander South

Moderator: To Be Announced

A Cautionary Tale of Coercive Control. Laurie Burney, Baylor University; Robin Radtke, Clemson University; Sally Widener, Clemson University

Discussant: Andrea Drake, Louisiana Tech University

Governance and Management Control Systems in Hybrid Meta-Organizations. Thuy Seran-Luu, University of Montpellier; Calin Gurau, University of Montpellier; Gerald Naro, University of Montpellier

Discussant: Nam Sang Cheng, Singapore Management University

Exploring the Roles of Vernacular Accounting Systems in the Development of “Enabling” Accounting and Control Systems. Lukas Goretzki, University of Innsbruck; Erik Strauss, Witten/Herdecke University; Leona Wiegmann, WHU–Otto Beisheim School of Management

Discussant: Lorenzo Patelli, University of Denver

6.36 Governance and Costing

Hilton, 2nd Floor, Morgan

Moderator: To Be Announced

Do Major Customers Influence Companies to Capitalize R&D Outlays? Chaur-Shiuh Young, National Cheng Kung University; Chia-Hui Chen, National Dong Hwa University; Liu-Ching Tsai, National Chiayi University

Discussant: To Be Announced

Anomalous Financial Performance Ratios for Firms Experiencing a Decline in Sales during Economic Slowdowns. Rajiv D. Banker, Temple University; Shunlan Fang, Kent State University; Mihir Mehta, University of Michigan

Discussant: To Be Announced

The Effects of Politically Connected Outside Directors on Firm Performance: Evidence from Korean Chaebol Firms. Jeong-Hoon Hyun, NEOMA Business School; Jae Yong Shin, Seoul National University; Seungbin Oh, Seoul National University

Discussant: To Be Announced

6.37 Cost Stickiness

Hilton, 2nd Floor, Madison

Moderator: To Be Announced

Stickiness in Costs and Management Earnings Forecasts. Mustafa Ciftci, The American University of Sharjah; Feras Mohamed Salama, The American University of Sharjah

Discussant: Jonghwan Kim, Bocconi University

Management Expectations and Asymmetric Cost Behavior. Jason V. Chen, University of Illinois at Chicago; Itay Kama, Tel Aviv University/University of Michigan; Reuven Lehavy, University of Michigan

Discussant: Nicole M. Heron, Baruch College—CUNY

The Impact of International Takeover Laws on Corporate Resource Adjustments: Evidence from the Asymmetric Behavior of Selling, General, and Administrative Costs. Bingbing Hu, Hong Kong Baptist University; Jay Junghun Lee, University of Massachusetts Boston; Daoguang Yang, Xiamen University

Discussant: Duanping Hong, University of Pittsburgh

6.38 Corporate Social Responsibility III

Hilton, 4th Floor, Holland

Moderator: Savannah Guo, Texas Tech University

Changes in Corporate Social Responsibility Performance and Stock Returns. Shu Yeh, National Taiwan University; Husan Wang, Yuan Ze University; Chun-You Ko, Soochow University

Discussant: Marinilka Barros Kimbro, Seattle University

Corporate Social Responsibility and CEO Compensation Structure. Khondkar D. Karim, University of Massachusetts Lowell; EunJu Lee, University of Massachusetts Lowell; SangHyun Suh, University of Massachusetts Lowell

Discussant: Dawn W. Massey, Fairfield University

The Effects of Corporate Social Responsibility and Wrongdoer Rank on Whistleblowing. Alisa G. Brink, Virginia Commonwealth University; Christopher Kevin Eller, Appalachian State University; Karen Green, The University of Toledo

Discussant: Dana Wallace, University of Central Florida

6.39 Corporate Social Responsibility IV

Hilton, 4th Floor, East

Moderator: W. Eric Lee, University of Northern Iowa

Corporate Social Responsibility and Goodwill Impairment. Joanna Golden, The University of Memphis; Li Sun, The University of Tulsa; Joseph Zhang, The University of Memphis

Halo Effect or Fallen Angel? The Joint Firm Value Effect of Greenhouse Gas Emissions and Corporate Social Responsibility. Sue A. Cooper, The University of Texas at San Antonio; K. K. Raman, The University of Texas at San Antonio; Jennifer Yin, The University of Texas at San

TUESDAY, AUGUST 9, 2016

4:00 PM–5:30 PM

Antonio

Mandatory Regulation, Firm Size, Financial Resource and Corporate Social Responsibility (CSR) Reporting: Evidence from China. Jianling Wang, Xi'an Jiaotong University; Gaoliang Tian, Xi'an Jiaotong University; Weiguo Fan, Virginia Polytechnic Institute and State University; Dan Luo, The University of Nottingham

The Impact of Corporate Social Responsibility on Degrees of Operating and Financial Leverage. Maretno A. Harjoto, Pepperdine University

Too Dark to See: Corporate Environmental Performance and Analysts' Forecast Errors. Daniel F. Hsiao, University of Minnesota, Duluth; Qunfeng Liao, University of Michigan—Flint

6.40 Curriculum and Program Governance

Hilton, 4th Floor, Lincoln

Moderator: Chan Du, University of Massachusetts Dartmouth

A Safari in Brazil: Evidences about Teaching Based in Conceptual Framework. Patrícia de Souza Costa, Universidade Federal de Uberlândia; Gilvania de Sousa Gomes, Universidade Federal de Uberlândia; Guilherme Brounbeck, University of São Paulo; Maria Eduarda Gomes Santana, Universidade Federal de Uberlândia

Discussant: Husam Aldamen, Qatar University

Governance and Compliance in Accounting Education in South East Asia—Case of Vietnam. Binh Bui, Victoria University of Wellington; Hien Hoang, Victoria University of Wellington; Duc Phan, RMIT University Vietnam; Premasiri Yapa, RMIT University

Discussant: Sandra S. Stephenson, Kennesaw State University

Factors Influencing the Likelihood of Developing a Master's Degree in Accounting at U.S. AACSB Business Schools. David L. Crawford, Black Hills State University

Discussant: Dennis Bline, Bryant University

6.41 Attracting Students to the Profession and Academia

Hilton, 4th Floor, Midtown

Moderator: Chad Kwon, The University of Texas Rio Grande Valley

Accounting Stigmata: The Four Wounds of the Profession. Jony Hsiao, University of São Paulo; Silvia Pereira de Castro Casa Nova, University of São Paulo

Perceptions of the Future Impact of Revised AACSB Accreditation Standards for Accounting Faculty Qualifications. Jenice Prather-Kinsey, The University of Alabama at Birmingham; Arline Savage, The University of Alabama at Birmingham; Scott Boyar, The University of Alabama at Birmingham

Values in Accounting—Is It Worth How Much It Weighs? Jony Hsiao, University of São Paulo; Ademir Bortolatto Junior, University of São Paulo; Silvia Pereira de Castro Casa Nova, University of São Paulo; Renato Ferreira Leitao Azevedo, University of Illinois at Urbana—Champaign

Why You Should and Can Have an Accounting Career after Getting a College Degree in Liberal Arts, Science, and Pretty Much Anything Else? Hui Du, University of Houston—Clear Lake

WEDNESDAY, AUGUST 10, 2016

6:45 AM–8:15 AM

SECTION BREAKFAST WITH BUSINESS MEETING

Diversity Section (ticket required for breakfast)
Hilton, 3rd Floor, Mercury Rotunda

7:00 AM–8:15 AM

SECTION BREAKFAST WITH BUSINESS MEETING

Forensic Accounting Section (ticket required for breakfast)
Hilton, Concourse Level, Concourse A

8:00 AM–11:00 AM

Career Center

Hilton, 3rd Floor, America's Hall II

Member Services

Hilton, 2nd Floor, Promenade

Service Project

Hilton, 2nd Floor, Promenade

8:00 AM–2:00 PM

Registration

Hilton, 2nd Floor, Promenade

8:30 AM–9:45 AM

Plenary Session: The Role of the Accounting Academy in Society

Hilton, 3rd Floor, Grand Ballroom

Speakers: **Lakshmi Puri, Deputy Executive Director of UN Women and Assistant Secretary General of the United Nations**

Jaime Casap, Chief Education Evangelist
The Need for Innovation in Education

Award Presentations:

Lifetime Service Award

Theodore J. Mock, University of California, Riverside

David E. Stout, Youngstown State University

Distinguished Contributions to Accounting Literature Award

Holger Daske, University of Mannheim

Luzi Hail, University of Pennsylvania

Christian Leuz, The University of Chicago

Rodrigo S. Verdi, Massachusetts Institute of Technology

Innovation in Accounting Education Award

Michael J. Meyer, University of Notre Dame

Teresa S. Meyer, University of Notre Dame

Frank Buckless, North Carolina State University

Kathy Krawczyk, North Carolina State University

D. Scott Showalter, North Carolina State University

9:45 AM–10:15 AM

Coffee Break

Hilton, 2nd Floor, Promenade

Sheraton, 2nd Floor, Metropolitan Ballroom Foyer

9:45 AM–11:00 AM

Effective Learning Strategies IV (see separate listing on page 96)

Hilton, 3rd Floor, Promenade

Research Interaction Forum V (see separate listing on pages 111-113)

Hilton, 3rd Floor, Promenade

WEDNESDAY PLENARY SPEAKERS



Lakshmi Puri

Deputy Executive Director of UN Women and Assistant Secretary General of the United Nations

Ms. Lakshmi Puri is Assistant Secretary-General of the United Nations and Deputy Executive Director of UN Women. She is directly responsible for the leadership and management of the Bureau for Intergovernmental Support, UN System Coordination, and Strategic Partnerships. Ms. Puri joined UN Women in March 2011 and was the interim head of UN Women from March 2013 to August 2013.

She has steered UN Women’s engagement in major intergovernmental processes, such as the Commission on the Status of Women, including the landmark outcomes of the 57th and 58th sessions, as well as the historic 59th session on the 20-year anniversary of the Beijing Declaration and Platform for Action, which resulted in a Political Declaration by which Member States pledged to take concrete steps to ensure the full, effective, and accelerated actions to

achieve gender equality and the empowerment of women.

Ms. Puri has been at the forefront of UN Women’s intergovernmental work on Sustainable Development, Climate Change, Financing for Development, Health, Information Society, Youth, Migration, Women, Peace and Security, the Urban agenda, and Humanitarian Action.



Jaime Casap

Chief Education Evangelist

Jaime Casap is the Chief Education Evangelist at Google. Jaime evangelizes the power and potential of the web, technology, and Google tools as enabling and supporting capabilities in pursuit of fostering inquiry-driven project-based learning models. Jaime collaborates with educational organizations and leaders building innovation and iteration into our education practices. He speaks on the subject of technology, education, and innovation at events around the world.

In addition to his role at Google, Jaime serves on a number of Boards, including the Arizona Science Foundation and Inquire Schools. He serves as an advisor to dozens of organizations focused on education, technology, and equity. Jaime is also an adjunct professor at Arizona State University, where he teaches classes on policy, innovation, and leadership.

You can read Jaime’s education blog at www.jcasap.com and can reach him on Google+ . You can also follow him on Twitter at [@jcasap](https://twitter.com/jcasap)



**American
Accounting
Association**



Faculty-Student Collaborations in Accounting — FASTCA-16

This workshop explores and discusses collaborations between accounting faculty and undergraduate or master's students. Annual Meeting attendees are encouraged to sit in on any of the following presentations.

Wednesday, August 10, 2016

Hilton, 3rd Floor, Rendezvous Trianon

10:15 am–10:20 am

FASTCA — 16 Welcome

William Buslepp, Louisiana State University
Guido L. Geerts, University of Delaware
Kimberly Key, Auburn University
William F. Miller, University of Wisconsin–Eau Claire
Timothy West, Tulane University

10:20 am–11:45 am

FASTCA-16 Session I

Identifying Fraud and Evaluating Risks: Integrating Business Processes, Big Data and Advanced Analytics in a Fraud Course

Marinilka Barros Kimbro, Seattle University
Abdulrahman Almadani, Seattle University
Nils Fenske, Seattle University
Seema Pinto, Seattle University

A Full Three-Tier Architecture for Accounting Acquisition and Revenue Processes

William E. McCarthy, Michigan State University
Colin Goodman, Deloitte & Touche, LLP
Brad Hull, Plante Moran, PLLC
Christopher Kingsley, AF Group

Contrasting White-Collar Crimes of Teachers and Corporate Accountants: Similar Crimes, Different Responses

Ellen J. Lippman, University of Portland
Grace Holmes, University of Portland

2:00 pm–3:30 pm

FASTCA-16 Session II

Evaluating the Roles of Student Feedback in Higher Education: An Accounting Faculty and Graduate Student Research Collaboration Project

Christine Z. J. Noel, Metropolitan State University of Denver
Travis Boyd, Metropolitan State University of Denver
Andrew Holt, Metropolitan State University of Denver

Case Studies in Fraud Examination — Applying What Is Learned in the Classroom to the Real World

John E. Little, Cornell University
Gregory M. Chu, Cornell University
Jason H. Grossman, Cornell University
Jenny Mak, Cornell University

A Horse Is a Horse of Course of Course: Until You Realize How Much They Can Teach Us about Leadership

Kate Mantzke, Northern Illinois University
Savannah Perez, Northern Illinois University
Timothy West, Tulane University

4:00 pm–5:30 pm

FASTCA-16 Session III

Student Faculty Collaboration: Creative Research Experience

Joseph P. Cunningham, Albright College
Emely Tremols, Albright College

Writing A Comment Letter: Engaging in the Standard Setting Process

Jenna LehKamp, Western Kentucky University
Meredith Thompson, Western Kentucky University

The Operational Expertise of a CEO and Real Earnings Management

Allen K. Hunt, Western Kentucky University
Chi-Hoon Cho, Yonsei University
Won-Wook Choi, Yonsei University

PANEL SESSIONS

7.01 Continuing the Conversation: The Role of the Accounting Academy in Society

Hilton, 3rd Floor, Mercury Ballroom

Moderator: Anne Christensen, Montana State University
Panelists: Jamie Casup, Google
Lakshmi Puri, United Nations
Robert Hodgkinson, ICAEW
Shyam Sunder, Yale University

7.02 Should We All Be Chasing the Same Three Journals?

Hilton, 2nd Floor, Gramercy West

Moderator: Ervin Black, The University of Oklahoma
Panelists: Salvador Carmona, Instituto De Empresa
Judy Luther, Informed Strategies
Patricia O'Brien, University of Waterloo
Wayne Thomas, The University of Oklahoma

7.03 Emerging Educational Models and Business Implications

Sheraton, 2nd Floor, Metropolitan West

Moderator: Gail Hoover King, Purdue University Northwest
Panelists: Jan Bell, Bobson College
Sharon Lightner, National University
Karen V. Pincus, University of Arkansas
Richard Riley, West Virginia University
Larry Walther, Utah State University

7.04 Technology and Today's Classroom

Hilton, 2nd Floor, Beekman

Presenters: Markus Ahrens, St. Louis Community College, Meramec
Cathy J. Scott, Navarro College

7.05 The Importance of Data Analytics for Auditing Education

Hilton, 3rd Floor, Trianon Ballroom

Moderator: Norbert Tschakert, Salem State University
Panelists: Catherine Banks, EY
Allen Blay, Florida State University
Diane Janvrin, Iowa State University
Thomas Mackenzie, KPMG
Miklos A. Vasarhelyi, Rutgers, The State University of New Jersey, Newark

7.06 Business Valuation and Litigation

Hilton, 2nd Floor, Sutton North

Moderator: Preston Wilcox, AICPA
Panelists: Yvonne Hinson, AICPA
Tim Pearson, Georgia Southern University
Keith Sellers, University of Denver
Preston Wilcox, AICPA

7.07 Standard Setting Challenges: Liability Recognition

Sheraton, 2nd Floor, Metropolitan East

Moderator: Mary Tokar, International Accounting Standards Board
Panelists: Jim Leisenring, Financial Accounting Standards Board
Thomas J. Linsmeier, Financial Accounting Standards Board
Linda Mezon, Canadian Accounting Standards Board

7.08 Intentionally Skipped

7.09 Accounting for the Cost of Teaching and the Cross-Subsidy to Support Research: Domestic and International Evidence

Hilton, 2nd Floor, Sutton South

Moderator: Keith A. Houghton, Research Coaching Inc.
Panelists: Amir Amoradi, Swinburne University of Technology
Nancy Bagranoff, University of Richmond
Keith A. Houghton, Research Coaching Inc.

7.10 Strategies for Success for Two-Year College Students Transitioning to a Four-Year University

Hilton, 2nd Floor, Sutton Center

Moderator: Sidney Askew, Borough of Manhattan Community College—CUNY
Panelists: Barbara Gonzalez, South Mountain Community College
Carol M. Jessup, University of Illinois at Springfield
Stephen G. Kerr, Bradley University

WEDNESDAY, AUGUST 10, 2016

10:15 AM–11:45 AM

CONCURRENT SESSIONS

7.11 Internal Audit

Hilton, 4th Floor, East

Moderator: To Be Announced

The Impact of Organizational Identity and Professional Norm Salience on Internal Auditors' Assessments of Internal Control Weaknesses.

Ian T. Burt, Niagara University; Theresa Libby, University of Waterloo

Discussant: Serena Loftus, Tulane University

Factors Influencing Recruitment of Non-Accounting Business Professionals into Internal Auditing. Geoffery D. Barlett, Drake University;

Joleen Kremin, Portland State University; K. Kelli Saunders, Colorado State University; David A. Wood, Brigham Young University

Discussant: Kun Liu, University of South Carolina

Applying Interpersonal Relationships and Integrity to Help Strengthen Professional Accountants' Lifelong Ethical Behavior. Eileen Z. Taylor,

North Carolina State University; Alan Reinstein, Wayne State University; Natalie T. Churyk, Northern Illinois University

Discussant: D. Jordan Lowe, Arizona State University

7.12 Career Development

Hilton, 4th Floor, Holland

Moderator: Kelsey R. Brasel, Ball State University

It Pays to Be Extraverted: Executive Personality and Career Outcomes. T. Clifton Green, Emory University; Russell Jame, University of

Kentucky; Brandon Lock, Northwestern University

Discussant: Elvira Alexandra Scarlet, Carlos III University of Madrid

The Role of Entrepreneurial Intent and Need for Achievement in Accounting Students' Career Aspirations: Some Preliminary Data. Marco

Lam, Western Carolina University; Susan Swanger, Western Carolina University; Jay Azriel, York College of Pennsylvania

Discussant: Donald Young, Georgia Institute of Technology

7.13 Tax Avoidance

Hilton, 4th Floor, Lincoln

Moderator: To Be Announced

Corporate Social Responsibility and Tax Avoidance: International Evidence. Abdullah M. Alsaadi, Umm Al-Qura University; Aziz Jaafar,

Bangor University; M. Shahid Ebrahim, Durham University

Discussant: Victoria Hansen, The University of North Carolina Wilmington

The Effect of Tax Incentives on the Decision to Contribute to Charitable Organizations: Crowding in or Crowding Out? Donna Bobek,

University of South Carolina; Amy Hageman, Kansas State University; Cass Hausserman, Portland State University

Discussant: Cathleen L. Miller, University of Michigan—Flint

7.14 Business Value of IT

Hilton, Concourse Level, Concourse G

Moderator: Genevieve Scalan, Texas A&M University

Technical Debt and Firm Performance. Rajiv D. Banker, Temple University; Yi Liang, Temple University; Narayan Ramasubbu, University of Pittsburgh

Discussant: Bill Heninger, Brigham Young University

The Effect of Customer Relationship Management Systems on Firm Performance. Jacob Z. Haislip, University of North Texas; Vernon J.

Richardson, University of Arkansas/Xi'an Jiaotong Liverpool University

Discussant: Zhihong Wang, Clark University

The Impact of Outsourcing Decision on Quality and Timeliness of Financial Reporting. Yu Cong, Morgan State University; Ayishat Omar,

Morgan State University; Huey-Lian Sun, Morgan State University

Discussant: Joanna Golden, The University of Memphis

7.15 Tax Policy Issues and Legal Research

Hilton, 2nd Floor, Gramercy East

Moderator: To Be Announced

A Reinvestigation of the Impact of Section 162(m) of the Internal Revenue Code: The Peculiar Case of CFOs. Steven Balsam, Temple

University; John Harry Evans III, University of Pittsburgh; Amy J. N. Yurko, Duquesne University

Discussant: Andrew Finley, Claremont McKenna College

The U.S. R&D Tax Credit Is Effective but Inefficient: An Empirical Study. Anthony Billings, Wayne State University; Buagu Musazi, Morgan State University

Discussant: Antonio Lopo Martinez, FUCAPE Business School

The Resurgence of the Publicly Traded Partnership. Steven Balsam, Temple University; Pamela Kuperstein, Temple University

Discussant: Matthias Petutschnig, WU Vienna University of Economics and Business

7.16 Corporate Executives and Tax Avoidance

Hilton, 2nd Floor, Clinton

Moderator: Michele Dawn Meckfessel, University of Missouri—St. Louis

CEO Career Concerns and Corporate Tax Avoidance. Gerald J. Lobo, University of Houston; Amy Sun, University of Houston; Dana Zhang,

University of Houston

Discussant: Qing Shu, The University of Oklahoma

CEO Severance Agreements and Tax Avoidance. Alan Stancill, Mississippi State University
Discussant: Susan B. Anders, Midwestern State University

Do Tax Directors Face Consequences from Tax Avoidance? Liora Schulman, Baruch College—CUNY
Discussant: To Be Announced

7.17 Specialists and Expertise

Hilton, 2nd Floor, Murray Hill East

Moderator: Danielle Gant, Texas Tech University

Subjective Estimates, Managerial Manipulation and Auditor Reporting. Kyungha (Kari) Lee, Rutgers, The State University of New Jersey; Rahul Menon, Northwestern University
Discussant: To Be Announced

Auditors' Role in Non-GAAP Earnings Disclosure. Xiaojie Christine Sun, California State University, San Marcos
Discussant: Devin Williams, University of Florida

Do Auditors with a Deep Pocket Provide a High Quality Audit? Gopal Krishnan, American University; Shuai (Mark) Ma, American University; Wenjia Yan, The University of Hong Kong
Discussant: To Be Announced

7.18 Investor Protection and Auditors

Hilton, 2nd Floor, Murray Hill West

Moderator: Julie Huang, University of Louisville

The Joint Effect of Investor Protection and Big 4/Non-Big 4 Auditors on Audit Quality: Evidence from Initial Public Offerings in the U.S. Market. Norman Massel, Louisiana State University; Kenneth J. Reichelt, Louisiana State University; Jung Eun Park, Louisiana State University
Discussant: Santanu Mitra, Wayne State University

Social Trust and Auditor Reporting Conservatism. Deqiu Chen, University of International Business and Economics; Li Li, University of International Business and Economics; Xuejiao Liu, University of International Business and Economics; Gerald J. Lobo, University of Houston
Discussant: Robert Felix, University of Baltimore

7.19 Audit Fees

Hilton, 3rd Floor, Petit Trianon

Moderator: Scott Seavey, University of Nebraska—Lincoln

Potential Audit Fee Competition among Big 4 Auditors and Big 4 Audit Quality. Sharad Asthana, The University of Texas at San Antonio; K. K. Raman, The University of Texas at San Antonio
Discussant: Lauren (Dreher) Cunningham, The University of Tennessee

Are Excess Audit Fees Informative about Credit Ratings and Spreads? Valentina Bruno, American University; Kimberly Cornaggia, American University; Gopal Krishnan, American University
Discussant: Michelle Draeger, Oklahoma State University

7.20 Restatements and Litigation

Hilton, 3rd Floor, Mercury Rotunda

Moderator: Biyu Wu, University of Nebraska—Lincoln

Big 4 Office Political Connections and Client Restatements. Anastasios Elemes, ESSEC Business School
Discussant: Nicole Thorne Jenkins, University of Kentucky

Internal Control Deficiencies Related to the Cash Flow Restatements and Earnings Persistence. Laura Alford, Louisiana State University; Dana Hollie, Louisiana State University; Shaokun (Carol) Yu, Northern Illinois University
Discussant: To Be Announced

7.21 Diversity Effects in Accounting and Governance

Hilton, 4th Floor, New York

Moderator: To Be Announced

Do Director Networks Affect Financial Reporting Quality? Chin Man Chui, Xiamen University; Bright Gershion Godigbe, Xiamen University; Chih-Liang Liu, Xiamen University

Liquidity Risk and Takeovers. Hawfeng Shyu, Sun Yat-sen University

Psychological Barriers to the Field: The Impact of Stereotype Threat upon Ethnic Minority Entry to the Accounting Major. Brandis Phillips, North Carolina Agricultural and Technical State University

7.22 Measuring and Estimating Earnings Management

Sheraton, 2nd Floor, Central Park East

Moderator: Lian Fen Lee, Boston College

Identifying and Correcting Misspecification with Real Earnings Management Estimations: Beyond Performance Matching. Thomas A. Gilliam, IE University
Discussant: Sugata Roychowdhury, Boston College

Abnormal Reporting: Prudent Business Decisions or Earnings Manipulation? Ted Christensen, The University of Georgia; Adrienna Huffman, Tulane University; Melissa Lewis-Western, Brigham Young University/The University of Utah
Discussant: Sugata Roychowdhury, Boston College

Asymmetric Behavior of Accruals. Rajiv D. Banker, Temple University; Dmitri Byzalov, Temple University; Shunlan Fang, Kent State University; Byunghoon Jin, Marist College
Discussant: Amy Hutton, Boston College

7.23 The Economic Consequences of Standard Setting

Sheraton, Lower Level, Flatiron

Moderator: Kathryn Easterday, Wright State University

Do the FASB's Standards Add (Shareholder) Value? Urooj Khan, Columbia University; Bin Li, The University of Texas at Dallas; Shivaram Rajgopal, Columbia University; Mohan Venkatachalam, Duke University
Discussant: Ira Yeung, The University of British Columbia

XBRL Adoption and the Demand for Financial Statements. Gary Chen, University of Illinois at Chicago; Jie Zhou, National University of Singapore
Discussant: Todd Kravet, University of Connecticut

Accounting Standard Updates: Characteristics, Determinants, and Consequences. Badryah Alhusaini, The Pennsylvania State University; Kai Du, The Pennsylvania State University; Dan Givoly, The Pennsylvania State University

Discussant: Ira Yeung, The University of British Columbia

7.24 Compensation Contract Design

Sheraton, Lower Level, Chelsea

Moderator: To Be Announced

Do Inherited Beliefs and Values Influence CEO Pay? Atif Ellahie, The University of Utah; Ahmed Tahoun, London Business School; Irem Tuna, London Business School

Discussant: Adrienne Rhodes, Texas A&M University

Corporate Hedging and the Design of Incentive–Compensation Contracts. Christopher Armstrong, University of Pennsylvania; Stephen Glaeser, University of Pennsylvania; Sterling Huang, Singapore Management University

Discussant: To Be Announced

Cannot Afford to Let Go: CEO Risk-Taking Incentives When Their Predecessors Are Firm Creditors. Angelica Gonzalez, The University of Edinburgh; Jens Hagendorff, Cardiff University; Georgios Voulgaris, University of Warwick

Discussant: Jing Pan, The University of Utah

7.25 Securitization and Bank Lending

Sheraton, Lower Level, Sugar Hill

Moderator: Seda Oz, McGill University

The Spillover Effect of Consolidating Securitization Entity on Small Business Lending. Yiwei Dou, New York University

Discussant: Amir Amel-Zadeh, University of Cambridge

Strategic Usefulness of Ignorance: Incremental Income Smoothing via Retained Interest of Securitized Loans. Emre Kilit, University of Houston; Gerald J. Lobo, University of Houston; Tharindra S. Ranasinghe, Singapore Management University; Lin Yi, University of Houston—Clear Lake

Discussant: Seda Oz, McGill University

ETF Trading and Informational Efficiency of Underlying Securities. Lawrence Glosten, Columbia University; Suresh Nallareddy, Columbia University; Yuan Zou, Columbia University

Discussant: Matthew Lyle, Northwestern University

7.26 Determinants of Nonfinancial Disclosure

Hilton, Concourse Level, Concourse A

Moderator: Zhejia Ling, Iowa State University

Does Social Responsibility Begin at Home? The Relation between Firms' Pension Policies and Corporate Social Responsibility (CSR) Activities. Divya Anantharaman, Rutgers, The State University of New Jersey, Newark; Hariom Manchiraju, Indian School of Business

Discussant: Zhejia Ling, Iowa State University

Managers' Cultural Background and Disclosure Attributes. Francois Brochet, Boston University; Gregory S. Miller, University of Michigan; Patricia Naranjo, Rice University; Gwen Yu, Harvard University

Discussant: Logan B. Steele, University of Wisconsin—Madison

7.27 Understanding of Accruals and Earnings Prediction

Hilton, Concourse Level, Concourse B

Moderator: Wan Wongsunwai, Northwestern University

Articulation Based Accruals. Ryan Casey, University of Denver; Feng Gao, Rutgers, The State University of New Jersey; Michael Timothy Kirschenheiter, University of Illinois at Chicago; Siyi Li, University of Illinois at Chicago; Shail Pandit, University of Illinois at Chicago

Discussant: Dimos Andronoudis, The London School of Economics and Political Science

Why Do Accruals Predict Earnings. Jonathan Lewellen, Dartmouth College; Robert Resutek, The University of Georgia

Discussant: Siyi Li, University of Illinois at Chicago

WEDNESDAY, AUGUST 10, 2016

10:15 AM–11:45 AM

Predictive Information in Management Forecast Bias. Michael D. Kimbrough, University of Maryland College Park; Hanna Lee, University of Maryland College Park; Yue Zheng, University of Maryland College Park
Discussant: Danqi Hu, University of Toronto

7.28 Determinants of Voluntary Disclosure II
Hilton, Concourse Level, Concourse D

Moderator: Phillip Kamau Njoroge, Coastal Carolina University

Do Managers Respond to Litigation with Silence? Mary Billings, New York University; Matthew Cedergren, University of Pennsylvania; Svenja Dube, New York University
Discussant: Frank Heflin, The University of Georgia

Product Market Competition and Managerial Disclosure of Earnings Forecasts: Evidence from Import Tariff Rate Reductions. Ying Huang, The University of Texas at Austin; Ross Jennings, The University of Texas at Austin; Yong Yu, The University of Texas at Austin
Discussant: Jing He, University of Delaware

7.29 Earnings News and Returns
Hilton, Concourse Level, Concourse E

Moderator: Po-Chang Chen, Miami University

Perceived Firm Trustworthiness and Investor Underreaction to Earnings News. Jay Heon Jung, City University London; Jun-Koo Kang, Nanyang Technological University; Sonya S. Lim, DePaul University; Choong-Yuel Yoo, Korea Advanced Institute of Science and Technology
Discussant: Linda H. Chen, Washington State University

Predictability of Analyst Earnings Forecast Errors and Under-Reaction to Earnings News. Neil Bhattacharya, Southern Methodist University; Per Olsson, European School of Management and Technology; Hyungshin Park, Southern Methodist University
Discussant: Michael Tang, New York University

Earnings Announcement Return Extrapolation. Aytekin Ertan, London Business School; Stephen A. Karolyi, Carnegie Mellon University; Peter Kelly, University of Notre Dame; Robert Stoumbos, Yale University
Discussant: Ethan Rouen, Columbia University

7.30 Public Schools, School Boards, and Their Interaction
Hilton, 4th Floor, Hudson

Moderator: To Be Announced

Audit Lag in School Districts: An Analysis of Auditor Quality and Governance. Nina T. Dorata, St. John's University; Cynthia R. Phillips, St. John's University; Joseph E. Trainor, St. John's University
Discussant: Julie Petherbridge, Mercer University

Cost Stickiness in the Government Bureaucracy: Evidence from the Operating Expenditures of Public Schools. TsingZai Wu, National Cheng Kung University/Asia University; Chaur-Shiuh Young, National Cheng Kung University; Chun Chan Yu, National Cheng Kung University; Hsiao-Tang Hsu, University of Louisiana at Lafayette
Discussant: Ashley Newton, The University of Oklahoma

Determinants and Consequences of Interlocking Boards in Nonprofit Organizations. Rebecca Bloch, Fairfield University; Erica E. Harris, Villanova University; Amanda N. Peterson, East Carolina University
Discussant: Robert J. Eger, Naval Postgraduate School

7.31 Origins of Accounting—Middle Ages to the Enlightenment
Hilton, 2nd Floor, Rhinelander North

Moderator: Joann Noe Cross, University of Wisconsin—Oshkosh

Luca Pacioli: Myths, Misunderstandings, Motivation, and Contribution—The Value of Double Entry. Alan Sangster, University of Sussex
Discussant: Mikhail Kuter, Kuban State University

Stages of Accounting History in the Middle East. Batuhan Guvemli, Trakya University; Oktay Guvemli, Marmara University
Discussant: Saad A. Alkazemi, Kuwait University

Accounting and Banking Practices in the Fifteenth and Early Sixteenth Centuries Illustrated by the Career of Jacob Fugger. Charles Richard Baker, Adelphi University
Discussant: Nieves Carrera, IE University

7.32 Financial Analysts: International Evidence
Sheraton, 2nd Floor, Empire East

Moderator: Salem L. Boumediene, Montana State University Billings

The Optimistic/Pessimistic Switch in Analyst Forecasts: International Evidence. Hongping Tan, York University; Wang Jian Feng, Peking University; Mike Welker, Queen's University at Kingston; Ran Zhang, Peking University
Discussant: Salem L. Boumediene, Montana State University Billings

Which Analysts to Believe? Analysts' Conflicts of Interest and Societal Trust. Kee-Hong Bae, York University; Kiridaran Kanagaretnam, York University; Hongping Tan, York University
Discussant: Renhui Fu, Shanghai Jiao Tong University

Financial Analyst Coverage for U.S. Firms following Trade Liberalization. Dongyoung Lee, McGill University; He Wen, University of Missouri—St. Louis
Discussant: Sunita S. Rao, Washburn University

7.33 Mandatory IFRS Adoption

Sheraton, 2nd Floor, Empire West

Moderator: Michelle René Lowry, The University of Hong Kong

Mandatory IFRS Adoption: Database Coverage and Potential Selection Effects. Joerg-Markus Hitz, University of Goettingen; Sebastian Kaumanns, University of Goettingen; Nico Lehmann, University of Goettingen

Discussant: Ann Tarca, The University of Western Australia

Does Mandatory Adoption of IFRS Enhance Earnings Quality? Evidence from Closer to Home. Gopal Krishnan, American University; Jing Zhang, The University of Alabama in Huntsville

Discussant: To Be Announced

Mandatory Adoption of International Financial Reporting Standards and the Accounting Quality of Latin American Firms. Chun Yu Mak, University of Birmingham; Carlos-Alberto Dorantes, Monterrey Institute of Technology and Higher Education

Discussant: Michelle René Lowry, The University of Hong Kong

7.34 Accounting and Earnings Quality: International Evidence

Sheraton, Lower Level, Sutton Place

Moderator: Joseph R. Rakestraw, Florida Atlantic University

The Real Effect of Financial Reporting: International Evidence. Xi Li, Temple University

Discussant: Mostafa M. Maksy, Kutztown University of Pennsylvania

Product Market Competition and Financial Reporting Quality: International Evidence. Danqing Young, The Chinese University of Hong Kong; Huan Zou, Shanghai University of Finance and Economics

Discussant: Joseph R. Rakestraw, Florida Atlantic University

Regional Crime Rates and Reporting Quality: Evidence from Private Firms in London. Hyungjin Cho, Universidad Carlos III de Madrid; Sera Choi, Seoul National University; Woo-Jong Lee, Seoul National University; Seunghee Yang, Seoul National University

Discussant: Victoria Shoaf, St. John's University

7.35 Corporate Governance and Audit Issues: International Evidence

Sheraton, Lower Level, Murray Hill

Moderator: Barbara Seitz, University of St. Gallen

Audit Regulation in an International Setting: Testing the Impact of Religion, Culture, Market Factors and Legal Code on National Regulatory Efforts. Gary Kleinman, Montclair State University; Beixin Betsy Lin, Montclair State University

Effects of Directors' and Officers' Liability Insurance on Accounting Restatements. Tzu-Ching Weng, Feng Chia University; Hsin Yi Chi, National Chung Hsing University; Guang-Zheng Chen, Feng Chia University

Foreign Directors. John M. Barrios, The University of Chicago; Pietro Andrea Bianchi, University of Miami; Helena Isidro, ISCTE—University Institute of Lisbon; Dhananjay Nanda, University of Miami

From Alignment to Uniqueness of Integrated Reporting: Theoretical Context and Cross Country Analysis. Thomas Berndt, University of St. Gallen; Tobias Mueller, University of St. Gallen; Mumbi Wachira, University of St. Gallen

The Impact of Information Complexity on Audit Failure from Corporate Fraud: An Individual Auditor Level Analysis. Yushun Hung, Fu Jen Catholic University; Yu-Chen Cheng, Fu Jen Catholic University

7.36 Decision Rights

Hilton, 2nd Floor, Rhinelander South

Moderator: To Be Announced

The Effect of Allocating Decision Rights on the Generation, Application, and Sharing of Soft Information. Jan Bouwens, University of Amsterdam; Ties de Kok, Tilburg University

Discussant: To Be Announced

Determinants of Top Management Team Compensation: The (Non) Existence of Pay for Performance in the Two-Tier Board System. Cornelia Christiane Hojer, Technische Universität München

Discussant: Huiqi Gan, University of Massachusetts Lowell

Managerial Ability, Management Control Systems and Employee Productivity. Dipankar Ghosh, The University of Oklahoma; Xuerong Huang, Ball State University; Li Sun, The University of Tulsa

Discussant: Christoph Enderich, ESSEC Business School

7.37 Governance and Corporate Policy

Hilton, 2nd Floor, Morgan

Moderator: To Be Announced

Does Investment Myopia of Blockholders Impede Corporate Innovative Activities? Ching-Hung Henry Chang, National Taiwan University; Stephanie Tsui, City University of Hong Kong

Discussant: To Be Announced

Employee-Initiated Litigation and Bank Loan Contracting. Incheol Kim, Fordham University; Ibrahim Siraj, Rensselaer Polytechnic Institute

Discussant: To Be Announced

7.38 Analyzing Cost Information

Hilton, 2nd Floor, Madison

Moderator: To Be Announced

Breakeven Ratio: A New and Effective Method to Solve Single- and Multi-Product Problems. Nam Sang Cheng, Singapore Management University; Chi Kwan Katherine Yuen, Singapore Management University

Discussant: To Be Announced

Should We Stop Using the Step Method? An Analysis of Methods for Allocating Support Service Costs. Sina Hocke, Technical University of Hamburg; Matthias Meyer, Technical University of Hamburg

Discussant: Christian Lukas, University of Jena

Aggregation and Probabilistic Information: A Cognitive Bias and Its Behavioral Consequences. Karl Schuhmacher, Emory University; Michael Burkert, University of Fribourg

Discussant: Tota Panggabean, California State University, Sacramento

7.39 Government/Nonprofit

Hilton, 4th Floor, Midtown

Moderator: Wm. Dennis Huber, Capella University

Budget Repair or Budget Spectacle: How One Governor Used a Budget to Run for Office. Aimee Pernsteiner, University of Wisconsin—Eau Claire; D'Arcy Becker, University of Wisconsin—Whitewater; Matthew Fish, University of Wisconsin—Eau Claire; William F. Miller, University of Wisconsin—Eau Claire; Dawna Drum, Western Washington University

Discussant: Stephen Kuselias, Providence College

An Application of Activity-Based Costing to Intercollegiate Athletics: A Response to the Call for Financial Equity, Transparency, and Accountability. E. Ann Gabriel, Ohio University; Heather Lawrence-Benedict, Ohio University

Discussant: Larita Killian, Indiana University—Purdue University Columbus

The National Debt: A Ticking Time Bomb with Rising Interest Rates. Joseph DioGuardi, Truth In Government

Discussant: Patrick Kelly, Providence College

7.40 Big 4

Hilton, 4th Floor, Harlem

Moderator: Lisa Baudot, University of Central Florida

The Public Accounting Profession's Engagement in Accounting Policy-Making: Conceptualizing Accounting Complexity through Big 4 Comment Letters. Lisa Baudot, University of Central Florida; Kristina Demek, University of Central Florida; Zhongwei Huang, City University London

Discussant: Noel Addy, Mississippi State University

Can the Big Four Manage Client Portfolio Risk? Examining the Wreckage of Extreme Loss Occurrences. Jadallah Jadallah, Kent State University; Timothy J. Fogarty, Case Western Reserve University; R. Drew Sellers, Kent State University

Discussant: Gabriel D. Donleavy, University of New England

Sustainability Assurance: What Do Big 4 Do? Belen Fernandez-Feijoo, University of Vigo; Silvia Romero, Montclair State University; Silvia Ruiz, Montclair State University

Discussant: Mi Zhou, Virginia Polytechnic Institute and State University

7.41 Ethics Security and Internal Control

Hilton, Concourse Level, Concourse C

Moderator: Irina Malaescu, University of Central Florida

Ethics and AIS: A Reconsideration of the Existing Paradigm. Michael G. Alles, Rutgers, The State University of New Jersey

Discussant: Graham Gal, University of Massachusetts Amherst

Are Information System Security Audits Evolving Fast Enough to Keep Pace with Changes in Technology? Sunita Goel, Siena College; Margaret Garnsey, Siena College; Qi Liu, Siena College; Ingrid Fisher, University at Albany, SUNY

Discussant: To Be Announced

7.42 Innovative Learning Activities

Hilton, 2nd Floor, Gibson

Moderator: Bridget Anakwe, Delaware State University

Investigation of the Impact of Students' Major (Accounting versus Finance) and Learning Preferences (VARK) on a Self-Managed Learning Case in Intermediate Accounting I. Judith A. Sage, Boise State University; Lloyd G. Sage, Sage & Sage

Lessons in Managerial Accounting from a Service Learning Project at a Local Soup Kitchen. C. Andrew Lafond, La Salle University; Bruce A. Leauby, La Salle University; Kristin Wentzel, La Salle University

Providing Assurance for Sustainability Reports—An Instructional Case. Veena Brown, University of Wisconsin—Milwaukee; Mark Kohlbeck, Florida Atlantic University

7.43 Online Accounting Education

Hilton, 2nd Floor, Bryant

Moderator: Sylwia Gornik-Tomaszewski, St. John's University

Employment Implications of Online Coursework: Empirical Evidence from Public Accounting. Robert L. Braun, Southeastern Louisiana University; Shawn Mauldin, Mississippi State University; Chuck Viosca, Nicholls State University

WEDNESDAY, AUGUST 10, 2016

10:15 AM–11:45 AM

How Employers Perceive Online Accounting Education: Evidence from Kentucky. Amanda M. Grossman, Murray State University; Leigh R. Johnson, Murray State University

The Interactive Role of Course Delivery Method and Individual Motivational Characteristics in Assessing Accounting Course Effectiveness. Clement Chen, University of Michigan—Flint; Keith T. Jones, University of North Alabama; Keith Moreland, University of Michigan—Flint

10:15 AM–5:30 PM

Faculty-Student Collaborations in Accounting (FASTCA)

For presentation schedule, see page 65.

Hilton, 3rd Floor, Rendezvous Trianon

12:00 PM–1:45 PM

AAA Luncheon (ticket required)

Hilton, 3rd Floor, Grand Ballroom

Speaker: David Burgstahler, University of Washington, Julius A. Roller Professor of Accounting, University of Washington and President-Elect, American Accounting Association

Award Presentations: **Outgoing Editor for Issues in Accounting Education**
Lori Holder-Webb, Western New England University

Accounting Horizons Best Paper Award
Colleen M. Boland, University of Wisconsin—Milwaukee
Scott N. Bronson, The University of Kansas
Chris E. Hogan, Michigan State University
Ronald A. Dye, Northwestern University
Jonathan C. Glover, Columbia University
Shyam Sunder, Yale University

Issues in Accounting Education Best Paper Award
Rebecca G. Fay, East Carolina University
Norma R. Montague, Wake Forest University

AICPA Distinguished Achievement in Accounting Education Award
Penne Ainsworth, University of Wyoming

2:00 PM–3:30 PM

CONCURRENT SESSIONS

8.01 2016 Innovation in Accounting Education Award Winners

Hilton, 2nd Floor, Gramercy West

Accounting Case Search: A Web Search Tool for Finding Published Accounting Cases.

Michael J. Meyer, University of Notre Dame

Teresa S. Meyer, University of Notre Dame

Use of Second Life Virtual Reality World for Inventory Simulation.

Frank Buckless, North Carolina State University

Kathy Krawczyk, North Carolina State University

D. Scott Showalter, North Carolina State University

8.02 Corporate Investment/Risk-Taking

Hilton, 3rd Floor, Mercury Rotunda

Moderator: To Be Announced

Thus Do They All: A Model for R&D Investment. Matt Elsey, Courant Institute of Mathematical Sciences; Micoela Fedele, Courant Institute of Mathematical Sciences; Mascia Ferrari, University of Modena and Reggio Emilia

Discussant: To Be Announced

The Effect of D&O Liability Insurance on Corporate Risk-Taking Strategies. Tsai-Jyh Chen, National Chengchi University; Jui-I Chang, National Taichung University of Education

Discussant: Hong Qu, The Pennsylvania State University

8.03 Factors Affect CSR Reporting

Hilton, 3rd Floor, Trianon Ballroom

Moderator: To Be Announced

CEO Ability and Corporate Social Responsibility. Yuan Yuan, Xi'an Jiaotong University/City University of Hong Kong; Gaoliang Tian, Xi'an Jiaotong University; Yangxin Yu, City University of Hong Kong

Discussant: Ian T. Burt, Niagara University

WEDNESDAY, AUGUST 10, 2016

WEDNESDAY LUNCHEON SPEAKER



David Burgstahler
President-Elect, American Accounting Association
Julius A. Roller Professor of Accounting at the University of Washington

Dave has taught at the University of Washington since 1981, where he previously served as Acting Dean in the School of Business and Associate Dean for Master's Programs and Executive Education. He earned his Ph.D. from The University of Iowa and has published widely in peer-reviewed journals including *The Accounting Review*, *Journal of Accounting & Economics*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *Auditing: A Journal of Practice & Theory*, and *Issues in Accounting Education*. He is currently an Editor of *The Accounting Review* and served as Associate Editor (1997-2000) of *Accounting Horizons*, and Editorial Board Member for *Accounting Horizons* (2000-04), *The Accounting Review* (1983-86, 1992-2003), *Auditing: A Journal of Practice & Theory* (1986-94, 1997-1999), and *Journal of Governmental and Nonprofit Accounting* (2010-15).

Dave is a member of AAA's FARS and MAS Sections. He served on the AAA Board of Directors as Vice President-Publications (2006-09), Publications Committee as Chair (2007-09) and member (2003-06), Competitive Manuscript Award Committee as Chair (1992-93) and member (1989-91), Notable and Distinguished Contributions to Accounting Literature Award Screening Committee as Chair (1991-92) and member (1987-88), Doctoral Fellowships Committee (1993-95), and has been a member of AAA's AUD and TLC Sections.

Dave has over thirty-five year's experience teaching, has served on over fifty Ph.D. Supervisory Committees, thirty Doctoral Dissertation Reading Committees, and has presented his research at over sixty-five conferences and seminars. He has received numerous awards for teaching excellence and is the recipient of the AAA's Notable Contributions to Accounting Literature Award (2002), the University of Washington's Beta Alpha Psi Professor of the Year (multiple years), and has been awarded numerous faculty fellowships and research grants, including appointment as a Schoeller Senior Fellow at the University of Erlangen-Nuremberg (2014-15).

2:00 PM–3:30 PM

How Measurement Framing and Accounting Information System Evaluation Mode Influence Environmental Performance Judgments.

Hank C. Alewine, The University of Alabama in Huntsville; Christopher D. Allport, The University of Alabama in Huntsville; Milton Shen, The University of Alabama in Huntsville

Discussant: To Be Announced

Quants and Qualia in the Social Sector: The Impact of "Impact." Julia Eva Morley, The London School of Economics and Political Science

Discussant: To Be Announced

8.04 Current and Emerging Issues Related to AIS

Hilton, 4th Floor, East

Moderator: C. Catherine Chiang, Elon University

Enterprise Architecture for Finance Transformation: Using Strategy Maps to Develop "High Performance Finance." Daniel O'Leary, University of Southern California

Discussant: Dawna Drum, Western Washington University

Comparing the Attitudes and Activities of Internal Auditors in Australia, Canada, and the United States Regarding Green IT. Glen L. Gray, California State University, Northridge; Kyunghye Yoon, Rutgers, The State University of New Jersey; Won Gyun No, Rutgers, The State University of New Jersey; Peter Roebuck, UNSW Australia

Discussant: Dawna Drum, Western Washington University

Accounting Information Systems—New Frontier in Business Ethics. Silvia Romero, Montclair State University; Ronald Strauss, Montclair State University

Discussant: Peter Kipp, University of South Florida

8.05 Tax Modeling and Analysis

Hilton, 3rd Floor, Petit Trianon

Moderator: Savannah Guo, Texas Tech University

Foreign Institutional Investors, Tax Morale, and Corporate Tax Avoidance: International Evidence. Iftekhar Hasan, Fordham University; Incheol Kim, Fordham University; Haimeng Teng, Rensselaer Polytechnic Institute; Qiang Wu, Rensselaer Polytechnic Institute

Discussant: Russ Hamilton, The University of Arizona

The Impact of CFO Social Networks on Firm Tax Avoidance. Ming Fang, New Jersey Institute of Technology; Bill Francis, Rensselaer Polytechnic Institute; Iftekhar Hasan, Fordham University; Qiang Wu, Rensselaer Polytechnic Institute

Discussant: Haimeng Teng, Rensselaer Polytechnic Institute

The Combined Impact of Asymmetric Taxation and limited Liability on Optimal Compensation. Fabian Meißner, BearingPoint; Georg Thomas Schneider, University of Graz; Andreas Scholze, University of Osnabrück

Discussant: Frank Murphy, The University of Arizona

8.06 Audit Client Selection and Rotation

Hilton, 2nd Floor, Regent

Moderator: Michelle Draeger, Oklahoma State University

Industry Linkages and Audit Firms' Industry Portfolio Choice: Evidence from Product Language. Wenfeng Wang, University of Maryland College Park

Discussant: Feng Guo, The University of Kansas

Enforcement Actions and Auditor Changes. Marcus Brocard, University of Mannheim; Benedikt Franke, University of Mannheim; Dennis Voeller, University of Mannheim

Discussant: Jonathan Nash, Florida State University

8.07 International Auditing and Regulation

Hilton, 2nd Floor, Gramercy East

Moderator: Jack Castonguay, The University of Tennessee

Cross Listing Firms and IFRS Adoption. Joo Yeon Hong, Sungkyunkwan University; Jong Eun Lee, Sungkyunkwan University

Discussant: Christopher G. Calvin, Duke University

Corporate Social Responsibility in Accountancy Firms and Audit Quality: Evidence from China. Xuejiao Liu, University of International Business and Economics; Narisa Dai, University of International Business and Economics; Xingqiang Du, Xiamen University; Michael Firth, Lingnan University

Discussant: Russell Williamson, University of Kentucky

8.08 Boards of Directors Issues

Hilton, 2nd Floor, Rhinelander North

Moderator: Kelsey R. Brasel, Ball State University

Are Busy Audit Committees Effective Monitors? Evidence from Financial Reporting Quality. Kiridaran Kanagaretnam, York University; Khondkar E. Karim, University of Massachusetts Lowell; SangHyun Suh, University of Massachusetts Lowell

Determinants and Consequences of Operationalizing the SEC's Regulations on Board of Directors Independence. Matthew Sherwood, The University of Kansas; Christine Porter, Wichita State University

Does Directors and Officers Liability Insurance Affect Auditors' Going-Concern Opinions. Chia-Hsin Chiang, National Taipei University; Jan-Zan Lee, National Taipei University; Hsiu-Mei Liao, Ming Chuan University

Equity-Debt Conflicts and Auditors' Going Concern Opinions. Santhosh Ramalingegowda, The University of Georgia; Liang Tan, The George Washington University; Yong Yu, The University of Texas at Austin

8.09 Corporate Social Responsibility and Livability

Hilton, 2nd Floor, Gibson

Moderator: Xinlei Zhao, University of Kentucky

Audit Pricing and Audit Quality: The Influence of Livability. Jeff Payne, University of Kentucky; Chong Wang, University of Kentucky; Russell Williamson, University of Kentucky

Corporate Social Responsibility and Financial Reporting Quality: The Auditor's Perspective. Kurt Desender, Charles III University of Madrid; Mircea Epure, Pompeu Fabra University; Monica Lopez Puertas-Lamy, Charles III University of Madrid

The Credibility of Corporate Social Responsibility Reports and the Role of Assurance: Evidence from an Alternative Setting. Shing-Jen Wu, Soochow University; Kai Du, The Pennsylvania State University; Wuchun Chi, National Chengchi University

The Impact of Corporate Social Responsibility Activities and Auditor Industry Specialization on Audit Fees. Li Lily Brooks, Washington State University; Christine M. Haynes, University of West Georgia; Linxiao Liu, University of West Georgia

Unfair Labor Practice Charges and Audit Fees. Ibrahim Siraj, Rensselaer Polytechnic Institute

8.10 Audit Outside the U.S. and COSO

Hilton, 2nd Floor, Bryant

Moderator: Grace Mubako, The University of Texas at El Paso

Audit Risk and Articulation Errors from Different Cash Flow Disclosures: Evidence from China. Yi Si, Xi'an Jiaotong University/City University of Hong Kong; Gaoliang Tian, Xi'an Jiaotong University; Fonseka Mohan, Xi'an Jiaotong University; Hua Feng, Xi'an Jiaotong University/City University of Hong Kong

Consequences of Outsourcing Audit Work and Disclosing Other Auditors in Audit Reports. Juan Mao, The University of Texas at San Antonio; Hongkang Xu, The University of Texas at San Antonio; Lele Chen, The University of Texas at San Antonio

COSO 2013 Framework Compliance and Accounting Conservatism. Kunsu Park, University of Hawaii at Manoa; Juan Qin, University of Hawaii at Manoa; Timothy Seidel, Brigham Young University; Jian Zhou, University of Hawaii at Manoa

The Effect of Individual Auditor Overseas Experience on Audit Quality: Evidence from China. Weiqiang Tan, Hong Kong Baptist University

The Impact of the PCAOB's Oversight Program on Non-U.S. Audit Firms. John C. Webster, Monash University; Keryn Chalmers, Monash University; Donald Stokes, Monash University

8.11 Economic Consequences of Accounting Standards

Sheraton, Lower Level, Flatiron

Moderator: Tianshu Qu, Nanyang Technological University

Disclosure Regulation and the Competition between Public and Private Firms: The Case of Segment Reporting. Ying Zhou, University of Connecticut

Discussant: Tianshu Qu, Nanyang Technological University

Economic Consequences of FAS 123R: Evidence from Private Loan Contracts. Yongqiang Chu, University of South Carolina; Tao Ma, University of South Carolina

Discussant: Ying Zhou, University of Connecticut

International Diversification, SFAS 131, and Debt Maturity Structure. Changjiang Wang, University of Cincinnati

Discussant: To Be Announced

8.12 Relative Performance Evaluation and Peer Group Choice
Sheraton, Lower Level, Chelsea

Moderator: To Be Announced

Strategic Peer Group Choice: Evidence from Mutual Peer-Designating Behavior. Jee-Eun Shin, Harvard University

Discussant: To Be Announced

Accounting Comparability, Accounting-Based Performance Measures, and Peer Selection in Relative Performance Evaluation. Gerald J. Lobo, University of Houston; Michael Neel, University of Houston; Adrienne Rhodes, Texas A&M University

Discussant: Susanna Gallani, Harvard University

Financial Reporting Comparability and Relative Performance Evaluation. Jonathan Nam, The Hong Kong Polytechnic University

Discussant: To Be Announced

8.13 Bank Governance

Sheraton, Lower Level, Sugar Hill

Moderator: Joseph Pacelli, Indiana University Bloomington

Bring Back Glass-Steagall? Evidence from Banks' Cross-Selling and Debt Contracting. Barbara Su, University of Toronto

Discussant: Carlo M. Gallimberti, Boston College

Déjà Vu: The Effect of Executives and Directors with S&L Crisis Experience on Bank Outcomes around the Global Financial Crisis. Anwer Ahmed, Texas A&M University; Brant Christensen, University of Missouri; Adam Olson, Utah State University; Christopher Yust, Texas A&M University

Discussant: Barbara Su, University of Toronto

The Effect of Commercial Banks' Internal Control Weaknesses on Loan Loss Reserves and Provisions. Myojung Cho, Pace University; Kwang-Hyun Chung, Pace University

Discussant: Yadav K. Gopalan, Washington University in St. Louis

8.14 Corporate Culture and Financial Reporting

Hilton, Concourse Level, Concourse A

Moderator: Seda Oz, McGill University

Top Management Team Characteristics and Financial Reporting Quality. Dan Zhang, University of Houston

Discussant: To Be Announced

8.15 Information Intermediation in Nonfinancial Disclosure

Hilton, Concourse Level, Concourse B

Moderator: Dina Elmahdy, Morgan State University

Environmental Performance and Analyst Information Processing Costs. Paul Griffin, University of California, Davis; Thaddeus Neururer, Boston University; Estelle Sun, Boston University

Discussant: Dina Elmahdy, Morgan State University

The Role of Analysts in Disseminating Timely Information: The Case of Comparable Store Sales Growth. Keejae Hong, The University of North Carolina at Charlotte; Sunghan (Sam) Lee, Iowa State University; Patricia Mynatt, The University of North Carolina at Charlotte; Ram Ramakrishnan, University of Illinois at Chicago

Discussant: An-Ping Lin, Singapore Management University

Using Google Searches of Firm Products to Nowcast Sales Revenues and Detect Revenue Management. Peng-Chia Chiu, The Chinese University of Hong Kong; Xuan Huang, California State University, Long Beach; Siew Hong Teoh, University of California, Irvine; Yinglei Zhang, The Chinese University of Hong Kong

Discussant: Matt Wieland, Miami University

8.16 Frictions in Information Processing

Hilton, Concourse Level, Concourse D

Moderator: Rajesh Vijayaraghavan, Harvard University

The Foreign Investor Bias against Quebec and Its Linguistic Origins. Russell Lundholm, The University of British Columbia; Nafis Rahman, The University of British Columbia; Rafael Rogo, The University of British Columbia

Discussant: Devin Shanthikumar, University of California, Irvine

Asymmetric Cost Behavior and Abnormal Returns. Rajiv D. Banker, Temple University; Han-Up Park, Temple University

Discussant: Iman Sheibany, University of Minnesota

Operating Earnings Disaggregation and Unproductive Trading Volume around Earnings Announcements. Eric R. Holzman, Indiana University; Nathan T. Marshall, University of Colorado; Joseph H. Schroeder, Indiana University Bloomington; Teri Lombardi Yohn, Indiana University Bloomington

Discussant: Jason V. Chen, University of Illinois at Chicago

8.17 Value Relevance of Fundamentals

Hilton, Concourse Level, Concourse E

Moderator: Suhas A. Sridharan, Emory University

The Differential Information Precision of Positive and Negative Daily Stock Returns. Eli Amir, Tel Aviv University/City University London; Shai Levi, Tel Aviv University; Roy Zuckerman, Tel Aviv University

Discussant: Chao Tang, University of Minnesota



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Monday Opening Plenary

We look forward to celebrating our 100-year anniversary with you in New York. Be sure to join us on **Monday, August 8th at 8:25 am** for our opening Plenary which will feature speakers John Steele Gordon, Business and Economic Historian, and Vinnie Mirchandani, President of Deal Architect, Inc., as well as some surprises! You'll want to arrive early to make sure that you are seated for the performance by the FDNY “Emerald Society” Pipes & Drums, the bagpipe band of the NYC Fire Department.

Monday Centennial Celebration Reception

Continue celebrating with us on **Monday** evening from **6:30 pm–9:00 pm** at the Centennial Celebration Reception in the Grand Ballroom of the New York Hilton Midtown. The Reception will feature heavy hors d'oeuvres and carving stations, as well as refreshments, entertainment and dancing—you won't want to miss this party! There is no additional charge to attend the Reception (look for your tickets with your registration materials). Dress for the Reception is business casual.

WEDNESDAY, AUGUST 10, 2016

2:00 PM–3:30 PM

Value Relevance of Earnings of Multinational Firms: Regulatory Regimes Associated with Foreign Subsidiaries. Ibrahim Siraj, Rensselaer Polytechnic Institute; Qiang Wu, Rensselaer Polytechnic Institute

Discussant: Xin Dai, Drexel University

Does Investor Sentiment Affect the Value Relevance of Accounting Information? Wen He, UNSW Australia; Ki Hoon Hong, Hongik University; Eliza Wu, The University of Sydney

Discussant: Wen Chen, City University of Hong Kong

8.18 Expectations Management

Hilton, Concourse Level, Concourse G

Moderator: Dana Wallace, University of Central Florida

Labor Market Mobility and Expectation Management: Evidence from Enforceability of Non-Compete Provisions. Michael Tang, New York University; Rencheng Wang, The University of Queensland; Yi Zhou, Fudan University

Discussant: To Be Announced

Biased Communication? Manager-Specific Incentives and Managerial Communication Style of Earnings News. Juliane Lotz, University of Mannheim; Christoph Johann Sextroh, Tilburg University

Discussant: Richard M. Crowley, University of Illinois at Urbana–Champaign

Expectations Management and Stock Returns. Jinhwan Kim, Massachusetts Institute of Technology; Eric C. So, Massachusetts Institute of Technology

Discussant: Matt Glendening, University of Missouri

8.19 Determinants of Conservatism

Hilton, 2nd Floor, Clinton

Moderator: Chuchu Liang, Cornell University

When Beliefs Guide Actions: CEO Political Ideology and Firm's Financial Reporting Policies. C. S. Agnes Cheng, The Hong Kong Polytechnic University; Shuo Li, The Hong Kong Polytechnic University; Yu (Tony) Zhang, Lawrence Technological University

Discussant: Ting Li, Cornell University

Auditor Supply Chain Specialization and Conservative Accounting. Yaying Mary Chou Yeh, National Dong Hwa University; Wei-Ren Yao, National Dong Hwa University; Yen-Seng Chang, National Dong Hwa University

Discussant: Christophe M. Van Linden, Belmont University

Capital Market Frictions and Conservative Reporting: Evidence from Short Selling Constraints. Alex Young, North Dakota State University

Discussant: Baijun Deng, Cornell University

8.20 Market Efficiency and Anomalies I

Hilton, 2nd Floor, Beekman

Moderator: To Be Announced

Investor Learning, Earnings Signals, and Stock Returns: Implications for Closing Capital Market Efficiency Gaps. Peng Chia-Chiu, The Chinese University of Hong Kong; Tim Haight, Loyola Marymount University

Discussant: Nick Guest, Massachusetts Institute of Technology

The Effect of Shareholder Payouts on the Market-to-Book Ratio and Implications for Research. Phillip Quinn, University of Washington; Robert Ranej, University of Washington; Steven Savoy, The University of Iowa

Discussant: Herita Akamah, The University of Oklahoma

The Effect of SFAS 158 on the Mispricing of Pension Plan Funding. Joe B. Kim, Singapore Management University; Jonathan (Sangwook) Nam, University of Minnesota

Discussant: Tim Haight, Loyola Marymount University

8.21 Consequences of Executive Compensation

Hilton, 2nd Floor, Sutton North

Moderator: Peter S. H. Oh, University of Southern California

Regulation of Compensation. Anya V. Kleymenova, University of Chicago; Irem Tuna, London Business School

Discussant: Thomas Bourveau, The Hong Kong University of Science and Technology

The Effect of Local Tournament Incentives on Firms' Performance, Risk-Taking Decisions, and Financial Reporting Decisions. Matthew Ma, The University of Utah; Jing Pan, The University of Utah; Stephen Stubben, The University of Utah

Discussant: Peter S. H. Oh, University of Southern California

Risks and Incentives of Compensation Clawback. Hanni Liu, The University of Texas at San Antonio; Michael C. Turner, The University of Texas at San Antonio

Discussant: Danqi Hu, University of Toronto

8.22 Determinants of Corporate Decision-Making

Hilton, 2nd Floor, Sutton South

Moderator: Santhosh Ramalingegowda, The University of Georgia

Corporate Culture: Evidence from the Field. John R. Graham, Duke University; Campbell R. Harvey, Duke University; Jill Popadak, Duke University; Shivaram Rajgopal, Columbia University

Discussant: Francois Brochet, Boston University

Geographic Spillovers and Corporate Decisions. John E. Core, Massachusetts Institute of Technology; Inna Lobanova, Massachusetts Institute of Technology; Rodrigo S. Verdi, Massachusetts Institute of Technology
 Discussant: Santhosh Ramalingegowda, The University of Georgia

8.23 Voluntary Disclosure Issues

Hilton, 2nd Floor, Murray Hill East

Moderator: Hila Fogel-Yaari, Tulane University

The Effect of Family Ownership on Firms' Disclosure Policies. Daniele Macciocchi, The University of Utah

Discussant: David S. Koo, University of Illinois at Urbana–Champaign

The Benefits of CFO to Corporate Information Environment: Evidence from CFO Gap. Xia Chen, Singapore Management University; Na Li, Singapore Management University; An-Ping Lin, Singapore Management University

Discussant: Roger McNeill White, Emory University

Customer Concentration and Public Disclosure. Steven Crawford, University of Houston; Ying Huang, The University of Texas at Austin; Ningzhong Li, The University of Texas at Dallas; Ziyun Yang, University of Houston–Victoria

Discussant: Hila Fogel-Yaari, Tulane University

8.24 Issues in Forensic Accounting: Psychology and Computerization

Hilton, 4th Floor, New York

Moderator: Arnica Mulder, Roanoke College

Examining the Joint Effects of Narcissism and Psychopathy on Accounting Students' Attitudes towards Unethical Professional Practices.

Charles D. Bailey, The University of Memphis

Financial Statements Fraud Detection Using Neural Networks. Salem L. Boumediene, Montana State University Billings

The Use of Zappers by Financial Terrorists. Hossein Nouri, The College of New Jersey

Understanding the Characteristics of Corruption and Computerized Environments That Enable or Deter Occupational Fraud. Vincent Owgho, Northern Kentucky University; Charles Malgwi, Bentley University; James Human, Northern Kentucky University; Emmanuel M. Tarurhor, Delta State University

Discussant: Hila Fogel-Yaari, Tulane University

8.25 Municipalities and Their Markets

Hilton, 4th Floor, Hudson

Moderator: To Be Announced

The Information Value of Qualified and Adverse Audit Reports: Evidence from the Municipal Sector. Christopher Edmonds, The University of Alabama at Birmingham; Ryan Leece, The University of Alabama at Birmingham; Beth Vermeer, University of Delaware; Thomas Vermeer, University of Delaware

Discussant: Amanda N. Peterson, East Carolina University

Procurement Practices and the Municipality Auditing Market. Ana Marques, Nova School of Business and Economics; Ana Pinto, ISCTE–University Institute of Lisbon

Discussant: Benedikt Quosigk, Kennesaw State University

Social Capital and the Municipal Bond Market. Pei Li, Southwestern University of Finance and Economics; Leo Tang, Lehigh University; Bikki Jaggi, Rutgers, The State University of New Jersey

Discussant: Dov Fischer, Brooklyn College–CUNY

8.26 Railroad Accounting and Internal Auditing: Historical Perspectives

Hilton, 4th Floor, Lincoln

Moderator: Cathleen L. Miller, University of Michigan–Flint

Charles Francis Adams Jr. and the National Railway Conventions of the 1870's—A Precedent to Regulation. Chester H. Brearey, Siena College

Discussant: Yvette Lazdowski, Plymouth State University

The Social Construction of U.S. Railroad Regulatory Accounting, 1900-1929. Betul Acikgoz, Rutgers, The State University of New Jersey; Paul J. Miranti, Rutgers, The State University of New Jersey, New Brunswick; Dan Palmon, Rutgers, The State University of New Jersey, Newark

Discussant: Timothy J. Fogarty, Case Western Reserve University

The Case of Operational Internal Audit Being Replaced by Financial Internal Audit. Gary Spraakman, York University

Discussant: Cathleen L. Miller, University of Michigan–Flint

8.27 Impairment Loss and Fair Value: International Evidence

Sheraton, Lower Level, Murray Hill

Moderator: Tzu-Ting Chiu, Norwegian School of Economics

Cultural Influences on Goodwill Impairment Loss Decisions: Evidence from the European Union. Keishi Fujiyama, Kobe University; Sidney J. Gray, The University of Sydney

Discussant: Niclas Hellman, Stockholm School of Economics

The Information Uncertainty of Derivatives and Corporate Risk Management Behavior. Giseok Nam, Hankuk University of Foreign Studies; Chaechang Im, Hankuk University of Foreign Studies

Discussant: Amal AlAbbad, Iona College

WEDNESDAY, AUGUST 10, 2016

2:00 PM–3:30 PM

Downsizing, Impairment Recognition Timing, and Non-Executive Employee Ownership: A Japanese Perspective. Keishi Fujiyama, Kobe University

Discussant: To Be Announced

8.28 Value of Internationalization and Operation in Offshore Financial Centers

Sheraton, Lower Level, Sutton Place

Moderator: Bill Sanjian Zhang, California State University, Long Beach

Operations in Offshore Financial Centers and Stock Price Crash Risk. Tiemei Li, University of Ottawa

Discussant: Kaustav Sen, Pace University

Liability of Foreignness—the Impact of Elimination of the Reconciliation Requirement on International Asset Allocation by U.S. Investors.

Michael Dugan, Augusta State University; Elizabeth H. Turner, The University of Texas Rio Grande Valley; Clark M. Wheatley, Florida International University

Discussant: To Be Announced

Internationalization and Valuation of Chinese Listed Firms. Chao Chen, Fudan University; Lishuai Lian, Fudan University; Gerald J. Lobo, University of Houston

Discussant: Tobias Mueller, University of St. Gallen

8.29 IFRS Adoption Evidence

Sheraton, 2nd Floor, Central Park East

Moderator: Mostafa M. Maksy, Kutztown University of Pennsylvania

Deferred Tax Assets and Liabilities of Listed Firms in China: Evidence on Costs of IFRS Implementation. Deming Dai, Renmin University of China; Cheng Lai, Renmin University of China; Shanshan Zhang, Renmin University of China; Hua Zhou, Renmin University of China

Did Mandatory Adoption of IFRS Increase Liquidity in the Canadian Stock Markets? Shahid Ali Khan, University of Calgary; Mark Anderson, University of Calgary; Hussein Warsame, University of Calgary; Michael Wright, University of Calgary

Structural Change in Covenants through the Adoption of the IFRS in Brazil. Aziz Beiruth, University of São Paulo; Luiz Paulo Favero, University of São Paulo; Fernando D. Murcia, University of São Paulo; Luiz Nelson Carvalho, University of São Paulo; Talles Brugni, University of São Paulo; José Elias Almeida, Universidade Federal do Espírito Santo

The Changing GAAP: IFRS and Book-Tax Difference. Hong Fan, St. Mary's University

8.30 IFRS Adoption, Audit Market: Global Evidence

Sheraton, 2nd Floor, Empire West

Moderator: Binqian Shi, University of Illinois at Springfield

Characteristics and Stock Prices of Japanese Firms Adopting International Financial Reporting Standards: Interim Evidence. Tatsuaki Morino, University of Tokyo; Shun Sato, University of Tokyo; Fumiko Takeda, University of Tokyo

Does Mandatory IFRS Adoption Affect Accruals Mispricing? Evidence from Cross-Listed Firms. Ann Ling-Ching Chan, National Chengchi University; Pei-Shuan Wu, PricewaterhouseCoopers

Income Smoothing, IFRS Adoption and Cost of Equity: Evidences from Brazil. Marcelo Botelho C. Moraes, University of São Paulo; Diego Bevilacqua Meli, University of São Paulo; Silvio Hiroshi Nakao, University of São Paulo

The Effects of Generalized Trust and Civic Cooperation on the Big 4 Presence and Audit Fees across the Globe. Robert Knechel, University of Florida; Natalia Mintchik, University of Cincinnati; Mikhail Pevzner, University of Baltimore; Uma Velury, University of Delaware

The Impact of IFRS Adoption on Earnings Management through the Increase of Analyst Coverage. Agustín Setyaningrum, University of Indonesia; Ratna Wardhani, University of Indonesia; Aria Farahmita, University of Indonesia

8.31 Capital Market Issues: International Perspectives

Sheraton, 2nd Floor, Empire East

Moderator: Takashi Yaekura, Waseda University

Do Family Successors Prefer to Build Their Empire? Evidence from China. Tzu-Ching Weng, Feng Chia University; Hsin Yi Chi, National Chung Hsing University

Does the U.S. Market Punish Domestic and Foreign Firms Differently? Evidence from Restatements. Xiaoxiao Song, The University of Texas at Arlington; Jennifer Yardley, The University of Texas at Arlington; Li-Chin Jennifer Ho, The University of Texas at Arlington

Financial Analysts and the Evaluation of Corporate Acquisitions: Survey Evidence on IFRS Knowledge, Analyst Experience, and the Use of Accounting Information for Equity Valuation Purposes. Patric Andersson, Stockholm School of Economics; Niclas Hellman, Stockholm School of Economics

Financial Reporting Differences around the World: What Matters? Helena Isidro, ISCTE—University Institute of Lisbon; Dhananjay Nanda, University of Miami; Peter Wysocki, University of Miami

The “Dirty” Secret of Promotion: Politicians’ Career Concerns and Firm-Level Investments. Karen Jingrong Lin, University of Massachusetts Lowell; Xiaoyan Lu, Sun Yat-sen University; Danglun Luo, Sun Yat-sen University; Ying (Nancy) Zheng, Sun Yat-sen University

8.32 CEO Influence

Hilton, 2nd Floor, Rhinelander South

Moderator: To Be Announced

CEO Overconfidence and Corporate Tax Avoidance. Wei Hsu, The University of Texas at Arlington

Discussant: To Be Announced

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WEDNESDAY, AUGUST 10, 2016

2:00 PM–3:30 PM

IPO Underpricing and Manager Ability. Lei Gao, Iowa State University; Stephanie Hairston, Georgia Southern University; Ji Yu, SUNY at New Paltz

Discussant: To Be Announced

Do First Impressions Last? The Impact of Initial Assessments and Subsequent Performance on Promotion Decisions. Dirk Black, Dartmouth College; Marshall Vance, University of Southern California

Discussant: To Be Announced

8.33 Information and Cost Behavior

Hilton, 2nd Floor, Morgan

Moderator: To Be Announced

Cost Behavior in the Firm Life Cycle—An Empirical Analysis. Lisa Silge, University of Muenster; Arnt Wöhrmann, University of Muenster

Discussant: To Be Announced

Asymmetric Cost Behavior: A Life-Cycle Analysis. Mark Anderson, University of Calgary; Joo Hyung Lee, University of Calgary

Discussant: To Be Announced

Cost Behavior Models Implicit in Analyst Forecasts and Market Earnings Expectations. Rajiv D. Banker, Temple University; Janice Y. S. Chen, University of the Pacific; Han-Up Park, Temple University

Discussant: Michael Majerczyk, Georgia State University

8.34 The Use of Relative Performance Evaluation

Hilton, 2nd Floor, Madison

Moderator: To Be Announced

Implicit Tests for Relative Performance Evaluation: Cross-Sectional versus Firm-Specific Models. Viktoria Diser, Ludwig Maximilian University of Munich; Christian Hofmann, Ludwig Maximilian University of Munich

Discussant: Ram Natarajan, The University of Texas at Dallas

The Performance Effect of Ranking Disclosure in Relative Performance Compensation Schemes. Pablo Casas-Arce, Arizona State University; Carolyn Deller, Harvard University; F. Asís Martínez-Jerez, University of Notre Dame

Discussant: To Be Announced

Effects of Irrelevant Alternatives in Relative Performance Evaluation. Qian (Grace) Jiang, Monash University; Dennis D. Fehrenbacher, Monash University; Axel K. D. Schulz, Monash University

Discussant: Jeremy Douthitt, The University of Arizona

8.35 Firm Performance

Hilton, 4th Floor, Midtown

Moderator: Aida Sy, Critical Accounting Projects

Are Voluntary Clawback Provisions Adopted for Image Management? Henry K. Mburu, The Catholic University of Eastern Africa; Alex P. Tang, Morgan State University

Can Institutional Investors See through Analysts' Biased Recommendations? Evidence from Corporate Bankruptcies. Elena Precourt, Bryant University; Henry Oppenheimer, University of Rhode Island

Insider Sales and Future Stock Price Crash Risk: Firm-Level Analysis. Guanming He, University of Warwick; Helen Ren, University of Warwick; Richard Taffler, University of Warwick

Portfolio Liquidity and Trading Volume of Closed-End Mutual Funds. Charles P. Cullinan, Bryant University; Xiaochuan Zheng, Bryant University; Elena Precourt, Bryant University

The Effects of Board Independence and CEO Duality on Firm Performance: Evidence from the NASDAQ-100 Index with Controls for Endogeneity. Robert W. Rutledge, Texas State University; Khondkar E. Karim, University of Massachusetts Lowell; Siyu Lu, University of Glasgow

8.36 Public Interest II

Hilton, 4th Floor, Harlem

Moderator: Patrick Kelly, Providence College

Board Nationality Diversity and Corporate Social Performance. Maretno A. Harjoto, Pepperdine University; Indrarini Laksmana, Kent State University; Ya-wen Yang, Wake Forest University

Climate Risk and the Cost of Bank Loan: U.S. Evidence. Henry Huang, Yeshiva University; Joseph Kerstein, Yeshiva University; Chong Wang, University of Kentucky

Greenhouse Gas Emissions Data and Measures Revisited. Matthew Wegener, University of New Brunswick—Saint John; Real Labelle, University of Montreal; Lambert Jermon, University of Montreal

SEC's 2010 Release on Climate Change: Shifting from Voluntary to Mandatory Climate Change Disclosure. Martin Freedman, Towson University; Jin Dong Park, Towson University

The Significance of Whistleblowers' Stories for Constructing Legitimacy: A Discourse Analysis. Yves Gendron, Université Laval; Jodie Moll, The University of Manchester; Luc Paugam, ESSEC Business School; Hervé Stolowy, HEC Paris

WEDNESDAY, AUGUST 10, 2016

2:00 PM–3:30 PM

8.37 Public Interest III

Hilton, 4th Floor, Holland

Moderator: Aida Sy, Critical Accounting Projects

Determinants of Delay in Adopting the 2013 COSO Integrated Framework for Internal Control. Noel Addy, Mississippi State University; Nathan Berglund, Mississippi State University

Enterprise Risk Management Implementation and Board Demographics. Xiaohong Fan, Eastern Washington University; Li-Chin Jennifer Ho, The University of Texas at Arlington

Is the Hospital Chargemaster an Innocuous Accounting Tool or a Revenue-Seeking Device? Ge Bai, The Johns Hopkins University

MIS and AIS: An Analysis of the Tumult Caused in Labor and Employment. Anthony Tinker, Baruch College—CUNY; Aida Sy, Critical Accounting Projects

Relative Performance Goals and Management Earnings Guidance. Ananth Seetharaman, Saint Louis University; Yan Sun, Saint Louis University; Xu (Frank) Wang, Saint Louis University

8.38 Knowledge Management Research

Hilton, Concourse Level, Concourse C

Moderator: To Be Announced

Expert Knowledge Elicitations in a Procurement Card Context: A Visual Expert Dashboard. Abdullah Alawadhi, Kuwait University; Deniz A. Appelbaum, Rutgers, The State University of New Jersey, New Brunswick; Miklos A. Vasarhelyi, Rutgers, The State University of New Jersey
Discussant: Mi Zhou, Virginia Polytechnic Institute and State University

Examining the Antecedents of Dashboard Utilization and the Consequent Effects on Managerial and Organizational Performance. Vicky Arnold, University of Central Florida; Clark Hampton, University of Waterloo; Jeff Reinking, University of Central Florida

Discussant: Michael G. Alles, Rutgers, The State University of New Jersey

8.39 Upper-Level Accounting Cases

Hilton, 2nd Floor, Murray Hill West

Moderator: Christopher Earl McCoy, The University of Alabama

City of Casey: A Blazing Fraud. Lori Solsma, Drake University; Joyce Njoroge, Drake University

GAAP Violations at OCZ Technology: What Are the Lessons? Srinivasan Ragothaman, The University of South Dakota; Rajendra P. Srivastava, The University of Kansas

Tintype, Inc. Audit Completion Case. Gabriel Saucedo, Seattle University; Nicole Wright, Northeastern University

8.40 Personal and Professional Skill Development

Hilton, 2nd Floor, Sutton Center

Moderator: Thomas Clausen, Arizona State University

Accounting Community of Practice: A Pedagogical Concept for Developing Personal Competencies in Accounting Education. Sandra S. Stephenson, Kennesaw State University

Assessing Students' Perception of Graduate Skills in Accounting and Finance: A Study of University Undergraduate Students. Nitham M. Hindi, Qatar University; Vishanth Weerakkody, Brunel University London; Mohamad Osmani, Qatar University

Differences in Accounting Students' Perceptions of Their Development of Professional Skills: A South African Case. Marina Kirstein, University of Pretoria; Stephen A. Coetzee, University of Pretoria; Astrid Schmulian, University of Pretoria

3:30 PM–4:00 PM

Coffee Break

Hilton, 2nd Floor, Promenade

Hilton, Concourse Level, Prefunction Area

Sheraton, 2nd Floor, Metropolitan Ballroom Foyer

Sheraton, Lower Level, Prefunction Area 2

4:00 PM–5:30 PM

CONCURRENT SESSIONS

9.01 Performance Evaluation and Compensation

Hilton, 3rd Floor, Mercury Rotunda

Moderator: Kun Liu, University of South Carolina

Relative Performance Evaluation and Changes in Firm's SG&A Profiles. Walter Aerts, University of Antwerp; Tom Van Caneghem, University of Louvain; Oveis Madadian, University of Antwerp

Discussant: To Be Announced

Long-Term Bonus Plan Adoption, Regulation and Managerial Myopia - Evidence from Germany. Christa Hillebrand, Free University of Berlin
Discussant: She-Chih Chiu, National Cheng Kung University

Causal Inference in Judgment and Decision Making Using the Balanced Scorecard. Min Hui Liang, Monash University; Kristian Rotaru, Monash University; Dennis D. Fehrenbacher, Monash University; Axel K. D. Schulz, Monash University

Discussant: To Be Announced

9.02 The Effects of CSR Reporting

Hilton, 3rd Floor, Trianon Ballroom

Moderator: Sondra L. Smith, Mercer University

The Role of Aggregated versus Disaggregated CSR Presentation Formats in Investor Judgments. Helen Brown-Liburd, Rutgers, The State University of New Jersey, New Brunswick; Gabriel Saucedo, Seattle University; Valentina L. Zamora, Seattle University

Discussant: Kristina Demek, University of Central Florida

The Influence of Alternative CSR Reporting Models on Managers' Capital Allocation Decisions. Joseph Johnson, University of Central Florida

Discussant: Anne M. Wilkins, The University of Tennessee at Chattanooga

The Insurance Effect and Backfire Risk of Disclosed CSR Commitment: A Comparison of Non-CSR versus CSR-Related Product Failures.

Leila Emily Hickman, Washington State University; Bernard Wong-On-Wing, Washington State University

Discussant: Thomas Kaspereit, University of Oldenburg

9.03 XBRL and Accounting Information

Hilton, 4th Floor, East

Moderator: Savannah Guo, Texas Tech University

Information Technology Investments and the Timeliness of Financial Reports. Joseph A. Johnston, City University of Hong Kong; Joseph H. Zhang, The University of Memphis

Discussant: Lijun (Gillian) Lei, Virginia Polytechnic Institute and State University

Extended XBRL Taxonomies and Financial Analysts' Information. Joseph A. Johnston, City University of Hong Kong

Discussant: Xu Cheng, University of South Florida

Does the XBRL Disclosure Management Solution Influence Earnings Release Efficiency and Earnings Management? Tien-Shih Hsieh,

University of Massachusetts Dartmouth; Zhihong Wang, Clark University; Mohammad Abdolmohammadi, Bentley University

Discussant: Xu Cheng, University of South Florida

9.04 Tax Issues of Multinationals

Hilton, 3rd Floor, Petit Trianon

Moderator: Wayne L. Nesbitt, Michigan State University

Formula Apportionment or Separate Accounting? Tax-Induced Distortions of Multinationals' Locational Investment Decisions. Regina Ortmann, University of Paderborn; Erich Pummerer, University of Innsbruck

Discussant: Georg Thomas Schneider, University of Graz

Tax and Non-Tax Incentives for R&D Activity and the Foreign Profitability of U.S. Multinational Corporations. Jing Huang, Virginia Polytechnic Institute and State University

Discussant: Harun Rashid, University of Calgary

The Relation between Tax Avoidance and Manager Diversion: Evidence from Multinational Firms. T. J. Atwood, University of Arkansas; Christina Lewellen, North Carolina State University

Discussant: Wayne L. Nesbitt, Michigan State University

9.05 Audit Independence

Hilton, 2nd Floor, Regent

Moderator: Kunsu Park, University of Hawaii at Manoa

Corruption, Independent Audit, and Equity Value. Peter F. Chen, The Hong Kong University of Science and Technology; Shaohua He, Lancaster University; Kirill E. Novoselov, Nazarbayev University

Discussant: Yaou Zhou, Drexel University

The Role of Multiple Auditors within Family Business Groups: Cross Monitoring or Divide and Conquer? Yan-Leung Cheung, The Hong Kong Institute of Education; In-Mu Haw, Texas Christian University; Weiqiang Tan, Hong Kong Baptist University; Wenming Wang, Hong Kong Baptist University

Discussant: Brandon Szerwo, University of Washington

Shopping for Favorable Changes in Accounting Estimates: New Evidence on Opinion Shopping. Jieying Zhang, The University of Texas at Dallas; Yuping Zhao, University of Houston

Discussant: Mindy Hyo Jung Kim, The University of Arizona

9.06 Auditor Reputation and Image

Hilton, 2nd Floor, Gramercy East

Moderator: D. Scott Showalter, North Carolina State University

Auditor Reputation and Financial Statements Credibility. Wael Aguir, The University of Texas Rio Grande Valley

Auditor Reputation Losses and Legal Liability Damages. Naomi Rothenberg, University of Alberta

Dressing for the Occasion? Auditor Quality in the Presence of Client Changes. Henrik Moser, University of Mannheim

How Do Auditors Reflect Their Clients' Earnings Management in Pricing Decisions? International Evidence. Ahrum Choi, Seoul National University

The Effects of Audit Committee Members' Photo Disclosure on Financial Reporting Quality and Auditor Behavior. Xin-Ming Liu, National Chengchi University; Hung-Chao Yu, National Chengchi University

9.07 Specialists and Expertise II

Hilton, 2nd Floor, Rhinelander North

Moderator: Marianne Ojo, North West University

Auditor Industry Expertise in Italy and Effects on Pricing, Effort, and Organization. Stefano Azzali, University of Parma; Tatiana Mazza, Free University of Bozen-Bolzano; Kenneth J. Reichelt, Louisiana State University; Andrey Simonov, Washington State University

Does the Extent of Economic Dependence on Specialist Clients Matter? Implications for Audit Effort/Earnings Quality. Sharad Asthana, The University of Texas at San Antonio; Rachana Kalelkar, University of Houston—Victoria; K. K. Roman, The University of Texas at San Antonio

Industry-Specialist Audit Fee Premium and Financial Statement Complexity. Dichu Bao, The Hong Kong Polytechnic University; Rebecca Files, The University of Texas at Dallas; Suresh Radhakrishnan, The University of Texas at Dallas

New Clients, Audit Quality, and Auditor Industry Expertise. Li-Lin (Sunny) Liu, California State University, Dominguez Hills; Xinmei (Lucy) Xie, California State University, Stanislaus; Yu-Shan (Stefanie) Chang, Tamkang University; Dana A. Forgiome, The University of Texas at San Antonio

The Informational Role of Audit Partner Expertise. Hua Lee, Hong Kong Shue Yan University; Yi-Hsing Liao, Chung Yuan Christian University; Chao-Jung Chen, National Pingtung University

9.08 Landing and Keeping Clients

Hilton, 2nd Floor, Gibson

Moderator: Zhou Chen, University of Hawaii at Manoa

“Extended Auditor-Client Relationships” or “New Auditors Learning Costs:” Evidence from Non-Arm’s-Length Mandatory Auditor Rotations. Haoran Xu, Renmin University of China; Xu Li, The University of Hong Kong; Min Zhang, Renmin University of China

Are Advertising Efforts by Accounting Firms Related to Accounting Service Market Structure? William A. Cicotte, University of Illinois at Urbana—Champaign

Audit Firm Office Size and Client Portfolio Management: The Effect of SOX 404 and AS5. Yu-Ting Hsieh, National Cheng Kung University; Chan-Jane Lin, National Taiwan University; Hsihui Chang, Drexel University

Does Low-Balling Impair Audit Quality? David H. Erkens, University of Southern California; Joonil Lee, Kyunghee University; Peter S. H. Oh, University of Southern California; Karen Ton, Emory University

Industry-Affiliated Auditors and the Spillover of Financial Reporting Quality. Jamie Diaz, The College of William & Mary; Gregory W. Martin, The University of North Carolina at Charlotte; Wayne Thomas, The University of Oklahoma

9.09 Regulation and Turnover

Hilton, 2nd Floor, Bryant

Moderator: Brent A. Garza, University of Illinois at Urbana—Champaign

Audit Regulations and Bank Financial Reporting Quality. Inder K. Khurana, University of Missouri; Raynolde Pereira, University of Missouri; Rong (Irene) Zhong, University of Illinois at Chicago

CEO Turnover following Going Concern Opinions. Maia Farkas, California State University, San Marcos; Dahlia Robinson, University of South Florida; Michael Robinson, University of Tampa

Does the Market Use Information Contained in PCAOB Inspection Reports? Evidence from Clients’ FAS No. 157 Reporting. Brant Christensen, University of Missouri; Sean McCarthy, Texas A&M University; Dechun Wang, Texas A&M University

Regulation, Auditor Litigation and Settlements. Lakshmana K. Krishna Moorthy, Tulane University; Bharat Sarath, Rutgers, The State University of New Jersey, Newark

9.10 Executive Compensation and Misreporting

Sheraton, Lower Level, Flatiron

Moderator: Hariom Manchiraju, Indian School of Business

Incentive-Based Compensation and Financial Misreporting: Evidence from a Refined Sample. Wenjiao Cao, Frankfurt School of Finance & Management; Yuping Jia, Frankfurt School of Finance & Management; Yachang Zeng, Nanyang Technological University

Discussant: Stephen Glaeser, University of Pennsylvania

Manager-Debtholder Alignment and Opportunistic Income Smoothing. Qing Shu, The University of Oklahoma

Discussant: Anywhere Sikochi, The Pennsylvania State University

9.11 Incentive Effects of Executive Compensation

Sheraton, Lower Level, Chelsea

Moderator: Chuchu Liang, Cornell University

Strategic Alliances and Earnings Commonalities. Michael D. Kimbrough, University of Maryland; MaryJane R. Rabier, McGill University

Discussant: Hye Sun Chang, Singapore Management University

Re-Examining the Financial Incentives from CEO Bonus Plans. Wayne Guay, University of Pennsylvania; John Kepler, University of Pennsylvania; David Tsui, University of Southern California

Discussant: Matthew Cederberg, University of Pennsylvania

Do Annual CEO Bonus Plans Spur Earnings Management? David Pecha, The Hong Kong Polytechnic University

Discussant: Chuchu Liang, Cornell University

9.12 Earnings Quality in Banking**Sheraton, Lower Level, Sugar Hill**

Moderator: Rajesh Vijayaraghavan, Harvard University

Bank Auditor Information Transfer and Audit Quality. Mei Cheng, The University of Arizona

Discussant: Rajesh Vijayaraghavan, Harvard University

Regulatory Pressure and Income Smoothing in Banks in Response to Anticipated Changes to the Basel Accord. Chu Yeong Lim, Singapore Management University; Kevin Ow Yong, Singapore Management University

Discussant: Li Zhang, Rutgers, The State University of New Jersey

The Effect of Risk-Taking on Earnings Quality in Banking Industry. Manthos Delis, University of Surrey; Iftekhar Hasan, Fordham University; Lingxiang Li, SUNY College at Old Westbury

Discussant: Anya V. Klyemenova, The University of Chicago

9.13 Corporate Finance and Financial Reporting Quality**Hilton, Concourse Level, Concourse A**

Moderator: To Be Announced

The Effect of Fair Value Accounting on Firm Public Debt—Evidence from Business Combinations under Common Control. Massimiliano Bonacchi, Free University of Bozen-Bolzano; Antonio Marra, Bocconi University; Ron Shalev, New York University

Discussant: To Be Announced

Financial Reporting Quality and Dual-Holding of Debt and Equity. Leila Peyravan, Rice University

Discussant: To Be Announced

Financial Reporting Quality and Corporate Financing: Evidence from the Financial Crisis. Claudia Imperatore, IE University

Discussant: Daniel Saavedra, University of California, Los Angeles

9.14 Innovation Disclosure and Performance**Hilton, Concourse Level, Concourse B**

Moderator: Wan-Ting Wu, University of Massachusetts Boston

Innovation-Driven Performance in China: Truth or Fiction? Demetris Christodoulou, The University of Sydney; Baruch Lev, New York University; Le Ma, The University of Sydney

Discussant: Skrålan Vergauwe, Lancaster University

9.15 Accounting at the Macro Level**Hilton, Concourse Level, Concourse C**

Moderator: Jaewoo Kim, University of Rochester

Trading Volume and Earnings Quality. Ahmed Abdel-Meguid, The American University in Cairo; Guy D. Fernando, University at Albany, SUNY; Richard Schneible, University at Albany, SUNY; SangHyun Suh, University of Massachusetts Lowell

Discussant: D. Craig Nichols, Syracuse University

Another Look at the Macroeconomic Information Content of Aggregate Earnings: Historical Earnings versus Analysts' Forecasts. Rebecca N. Hann, University of Maryland; Congcong Li, Singapore Management University; Maria Ogneva, University of Southern California

Discussant: Jaewoo Kim, University of Rochester

The Informativeness of Micro and Macro Information during Economic Crisis and Non-Crisis Periods. Leonidas Doukakis, University of Lausanne; Dimitrios Gikas, Athens University of Economics and Business; Georgia Siougle, Athens University of Economics and Business; Theodore Sougiannis, University of Illinois at Urbana—Champaign

Discussant: Hunter Land, University of Rochester

9.16 Market Mispricing and Voluntary Disclosure**Hilton, Concourse Level, Concourse D**

Moderator: Devin Shanthikumar, University of California, Irvine

Management Earnings Forecasts during Price Pressure: Evidence from Mutual Fund Trades. Igor Kadach, New York University

Discussant: Devin Shanthikumar, University of California, Irvine

Investor Sentiment, Management Forecast Bias, and Stock Misvaluation. Helen Hurwitz, Saint Louis University

Discussant: Igor Kadach, New York University

Market Disruption and Managerial Responses: Evidence from Financial Reporting and Management Forecasts. Jinglin Jiang, Rutgers, The State University of New Jersey; Vikram Nanda, The University of Texas at Dallas; Steven Chong Xiao, The University of Texas at Dallas

Discussant: Igor Kadach, New York University

9.17 Ownership Structure and Financial Reporting: International Evidence**Hilton, Concourse Level, Concourse E**

Moderator: Thomas Bourveau, The Hong Kong University of Science and Technology

Institutional Distance and the Monitoring Effect of Foreign Investors. Jeong-Bon Kim, University of Waterloo; Xiaoxi Li, Fudan University; Yan Luo, Fudan University; Kemin Wang, Fudan University

Discussant: Xi Li, The London School of Economics and Political Science

Real Earnings Management in U.K. Private and Public Firms. Jesper Hago, Hanken School of Economics; Henrik Höglund, Hanken School of Economics; Dennis Sundvik, Hanken School of Economics

Discussant: A. Stoyanova Simpson, The London School of Economics and Political Science

Split Share Structure Reform, IFRS Convergence, and the Information Environment in China. Muhammad Yahya Ghazali, The University of Nottingham; Jing Chen, The University of Nottingham; Elisabeth Dedman, The University of Nottingham; Ja Kim, The University of Nottingham

Discussant: Thomas Bourveau, The Hong Kong University of Science and Technology

9.18 Information Efficiency

Hilton, Concourse Level, Concourse G

Moderator: Siddharth Bhambhani, University of Miami

Information Uncertainty and Short Sale Costs. William Powley, Massachusetts Institute of Technology; Eric C. So, Massachusetts Institute of Technology; Rodrigo S. Verdi, Massachusetts Institute of Technology

Discussant: Yuan Zou, Columbia University

Limited Attention, Analyst Forecasts, and Price Discovery. Rajib Hasan, University of Houston–Clear Lake; Abdullah Shahid, Cornell University

Discussant: Nick Guest, Massachusetts Institute of Technology

The Impact of Funding Liquidity on the Link between Prices and Fundamentals. Nick Guest, Massachusetts Institute of Technology; Eric C. So, Massachusetts Institute of Technology

Discussant: Hyung il Oh, University of Washington, Bothell

9.19 Market Efficiency and Anomalies II

Hilton, 2nd Floor, Clinton

Moderator: Shirley Liu, Florida Atlantic University

Profitability Anomaly and Aggregate Volatility Risk. Alexander Barinov, University of California, Riverside

Discussant: Matthew Lyle, Northwestern University

The Effects of Mispricing and Financing Constraints on Capital Investment. Dan S. Dhaliwal, The University of Arizona; Yi-Mien Lin, National Chung Hsing University; Chih-Liang Liu, Xiamen University

Discussant: Herita Akamah, The University of Oklahoma

9.20 Accounting Standards and Corporate Decisions

Hilton, 2nd Floor, Beekman

Moderator: Eric R. Holzman, Indiana University

Accounting Rules and Investment Efficiency: The Case of Capitalizing Costs of Software Development and R&D. Tami Dinh, University of St. Gallen; Baljit K. Sidhu, UNSW Australia; Chuan Yu, UNSW Australia

Discussant: Sandra L. Chamberlain, The University of British Columbia

IFRS Adoption and Cross Sectional Variation in Dividend Payout Policy. Nishant Agarwal, Indian School of Business; Arkaja Chakraverty, Indian School of Business

Discussant: Joy Begley, The University of British Columbia

Loan Sale and Mandatory IFRS Adoption: Evidence from the European Loan Market. Chia-Hsuan Tseng, Ming Chuan University; Chen-Lung Chin, National Chengchi University; Wei-Ren Yao, National Dong Hwa University; Pei-Yi Liu, National Dong Hwa University

Discussant: Matt Glendening, University of Missouri

9.21 Determinants and Consequences of Mandatory Disclosure

Hilton, 2nd Floor, Sutton North

Moderator: Matthew Cedergren, University of Pennsylvania

Discretionary Disclosures of Goodwill Impairment Risk: Determinants and Consequences. Nicole Thorne Jenkins, University of Kentucky; Mikhail Pevzner, University of Baltimore; Suning Zhang, The University of Iowa

Discussant: Oded Rozenbaum, The George Washington University

Proprietary Costs, Agency Costs, and the Economic Consequences of Mandatory Disclosure. Ying Zhou, University of Connecticut

Discussant: Matthew Cedergren, University of Pennsylvania

Disclosure versus Public Enforcement and the Design of Securities Regulation. Colleen Honigsberg, Columbia University

Discussant: Matthew Cedergren, University of Pennsylvania

9.22 Investor and Analyst Inattention

Hilton, 2nd Floor, Sutton South

Moderator: Claire Costin, The University of Texas at San Antonio

Rational Inattention and Analyst Forecast Accuracy. Phong Truong, Carnegie Mellon University

Discussant: Edwige Cheynel, Columbia University

Limited Attention Bias in Intra-Industry Information Transfers: Evidence from Multi-Industry Segment News. Yifan Li, University of California, Irvine

Discussant: Aytekin Ertan, London Business School

Comovement, Financial Reporting Complexity, and Information Markets: Evidence from Changes in 10-Q Lengths on Internet Search Volumes and Peer Correlations. Joshua J. Filzen, Boise State University; Maria Gabriela Schutte, University of Dayton

Discussant: Shira Cohen, Temple University

9.23 Economic Consequences of Regulation

Hilton, 2nd Floor, Murray Hill East

Moderator: Amy Genson Sheneman, Indiana University

The Consequences of Regulating Insider Trading in Family Firms-Dominated Financial Markets: Evidence from Hong Kong. Zhihong Chen, The Hong Kong University of Science and Technology; Yuyan Guan, City University of Hong Kong; Bin Ke, National University of Singapore

Discussant: Chenqi Zhu, New York University

Did Regulation Fair Disclosure Diminish Institutional Investors' Ability to Mimic Profitable Insider Trades? Xin Dai, Drexel University

Discussant: Frank Hefflin, The University of Georgia

Accounting Information and Corporate Risk-Taking. Juergen Ernstberger, Technische Universität München; Martin Pratt, Technische Universität München

Discussant: Yue Zheng, University of Maryland

9.24 Forensic Accounting and Financial Markets

Hilton, 4th Floor, New York

Moderator: Bobby R. Carnes, The Pennsylvania State University

Real Activities Earnings Management Surrounding Cash Flow Restatements. Dana Hollie, Louisiana State University; Shaokun (Carol) Yu, Northern Illinois University

Discussant: Wm. Dennis Huber, Capella University

Dark Pools, Pre-Trade Anonymity and Regulation. Florian El Mouaaouy, Ludwig Maximilian University of Munich

Discussant: Salem L. Boumediene, Montana State University Billings

U.S. Listed Chinese Reverse Mergers: Fraud Indication for Auditors and Stakeholders. Khim L. Sim, Western Washington University; Eric Lohwasser Jr., Drexel University; Anthony P. Curatola, Drexel University

Discussant: Erin Nickell, University of Denver

9.25 Nonprofits and Healthcare

Hilton, 4th Floor, Hudson

Moderator: To Be Announced

Are Nonprofits Profitable? Implications of Nonprofit Profitability. Erica E. Harris, Villanova University

Determinants and Consequences of Selecting an Industry Specialist Auditor in the Nonprofit Sector. Erica E. Harris, Villanova University; Stefanie L. Tate, University of Massachusetts Lowell; Aleksandra B. Zimmerman, Northern Illinois University

Factors Explaining NGO Financial Efficiency: Findings from the World's Top NGOs in 2015. Kevin Joseph Good, Federal University of Santa Catarina; José Alonso Borba, Federal University of Santa Catarina; Lucas Maragno, Federal University of Santa Catarina

Optimal Threshold of Charity Care and Bad Debts for Maintaining Tax-Exempt Status in Nonprofit Hospitals. Melvin A. Lamboy-Ruiz, Iowa State University; Donald Lien, The University of Texas at San Antonio; Pamela C. Smith, The University of Texas at San Antonio

When Governance Systems Fail: The Case of Long Island College Hospital. Ellen J. Lippman, University of Portland; Teri Grimmer, University of Portland

9.26 Potpourri: Accounting History

Hilton, 4th Floor, Lincoln

Moderator: Aida Sy, Critical Accounting Projects

Accounting in the Transition from a Medieval to a Modern State: The Case of Spain. Nieves Carrera, IE University; Miguel Carmona, University of Jaén; Salvador Carmona, IE University

Pacioli's Goods Inventory Accounts and Student Learning. Greg N. Stoner, University of Glasgow

Public Sector Accounting in Italy at the Beginning of the 20th Century: The Contributions of Fabio Besta. Paolo Andrei, University of Parma; Charles Richard Baker, Adelphi University; Massimo Sargiacomo, University G. D'Annunzio of Chieti-Pescara

The Evolution of the LLP Form for Accounting Partnerships and the Chimera of Public Interest. Rachel F. Baskerville, Victoria University of Wellington; Kevin P. McMeeking, University of Exeter; Dalice Sim, University of Otago

The Medieval Accounting of Italian Merchants in France (1411) and Its Analogue in Jacques Savary's Work (1675). Marina Gurskaya, Kuban State University; Mikhail Kuter, Kuban State University

9.27 International Perspectives on Revenue Recognition, Equity Method, and Parent-Sub Investment

Sheraton, Lower Level, Sutton Place

Moderator: Jing Lin, St. Joseph's University

Revenue Recognition: A Brave New World. Elizabeth A. Gordon, Temple University; Elaine Henry, Stevens Institute of Technology; Hsiao-Tang Hsu, University of Louisiana at Lafayette

Discussant: Eva K. Jermakowicz, Tennessee State University

An Empirical Evaluation of the Equity Method of Accounting. Cheng Lai, Renmin University of China; Caihua Mo, Renmin University of China; Jingjing Wu, Renmin University of China; Hua Zhou, Renmin University of China

Discussant: S. W. Bissessur, University of Amsterdam

Parent-Subsidiary Investment Layers and the Value of Corporate Cash Holdings. Ferdinand Gul, Deakin University; Audrey Hsu, National Taiwan University; Sophia Liu, National Taiwan University

Discussant: Karen Jingrong Lin, University of Massachusetts Lowell

WEDNESDAY, AUGUST 10, 2016

4:00 PM–5:30 PM

9.28 Disclosure Issues and Assurance Framework

Sheraton, Lower Level, Murray Hill

Moderator: Mohay ud din Khattak, Auckland University of Technology

Assurance on Sustainability Reports: A Study of Factors Influencing the Selection of Assurance Frameworks. Sunita S. Rao, Washburn University

Discussant: John D. Rossi, Moravian College

Disclosure under IFRS, Legal-Accounting Traditions and Enforcement: Comparing ADRs Issuers on the NYSE with Only Locally Listed Firms. Edilene S. Santos, Fundação Getúlio Varga; Vera M. R. Ponte, Universidade Federal do Ceará; Sandra S. P. Holanda, Universidade Federal do Ceará; Renata A. Adachi, Fundação Getúlio Varga

Discussant: Antonis Kartapanis, The University of Texas at Austin

Non-Financial Disclosure and Firm Performance: The Case of Financial Inclusion. Sudipta Bose, UNSW Australia; Amitav Saha, The University of Notre Dame Australia; Shajul Islam, Stamford University Bangladesh

Discussant: Koji Kojima, Kwansai Gakuin University

9.29 Earnings Management and Earnings Quality: International Views

Sheraton, 2nd Floor, Central Park East

Moderator: Neel Kamal Purohit, S. S. Jain Subodh P. G. College

Accounting Standards and Earnings Quality—Evidence from U.S. ADRs. Yaseen S. Alhaj-Yaseen, University of Findlay; Leslie B. Fletcher, Georgia Southern University; Kean Wu, Rochester Institute of Technology

Active Independent Directors and Earnings Quality. Yuanto Kusnadi, Singapore Management University; Bin Srinidhi, The University of Texas at Arlington; Sun Ye, Shenzhen Stock Exchange

IFRS Adoption and the Accrual Anomaly: Evidence from Germany. Jung Hoon Kim, Florida International University; Steve W. Lin, Florida International University

Management of Revenue and Earnings in Korean Firms Influenced by Cognitive Reference Points. Michael J. Lacina, University of Houston—Clear Lake; B. Brian Lee, Prairie View A&M University; Dong Wuk Kim, Jeju National University

The Joint Effect of Internal and External Governance on Earnings Management and Firm Performance. Hong Kim Duong, The University of Texas at El Paso; Helen Kang, UNSW Australia; Stephen B. Salter, Middle Tennessee State University

9.30 Bank Lending, Impairment, and Valuation: International Issues

Sheraton, 2nd Floor, Empire West

Moderator: Liang Song, University of Massachusetts Dartmouth

Conservative Loan Loss Allowance and Bank Lending. Yusuke Takasu, Yokohama National University; Makoto Nakano, Hitotsubashi University

Discretionary Goodwill Impairment Losses in Europe. Marius F. Gros, University of Bremen; Sebastian Koch, Goethe University Frankfurt

Does Equity Holding of the Main Bank Influence Earnings Quality of Its Borrowing Firms? Empirical Evidence from Japan. Bishnu Kumar Adhikary, Kobe University; Koji Kojima, Kwansai Gakuin University; Ranjan Kumar Mitra, University of Dhaka

Does IFRS Reduce Information Asymmetry? Evidence on IPO Underpricing in China. Yuling Tsai, National Cheng Kung University

Value Relevance of Goodwill under IFRS 3 (2008): Emerging Capital Market Perspective. Shu-Hsing Wu, Chang Jung Christian University

9.31 Sustainability, Disclosure, and Other International Topics

Sheraton, 2nd Floor, Empire East

Moderator: To Be Announced

Determinants and Economic Consequences of Voluntary Monthly Operation Disclosure. Renhui Fu, Shanghai Jiao Tong University; Fang Gao, Donghua University; Yamin Zeng, Jinan University; Junsheng Zhang, Sun Yat-sen University

Influence of Legal Environment and Micro Finance Institutional Structures on MFI Performance. George Joseph, University of Massachusetts Lowell; Aththaphon Mumi, University of Massachusetts Lowell; Shakil Quayes, University of Massachusetts Lowell

SABMiller plc: The Case for Sustainability Reporting. Kristine M. Brands, Regis University; Mark Holtzblatt, Cleveland State University; Eva K. Jermakowicz, Tennessee State University

The Sarbanes Oxley Act and Taxation: A Study of the Effects on the Tax Aggressiveness of Brazilian Firms. Antonio Lopo Martinez, FUCEPE Business School; Alexandre Castro Ribeiro, FUCEPE Business School; Bruno Funchal, FUCEPE Business School

Value Relevance of Environmental, Social, and Governance Disclosure. Zuraida Zuraida, Syiah Kuala University; Noor Houqe, Victoria University of Wellington; Tony van Zijl, Victoria University of Wellington

9.32 Organizational Structure

Hilton, 2nd Floor, Rhinelander South

Moderator: To Be Announced

Accounting for Work-Related Injury Costs at Growth Spurt Automotive Accessories. Matthew Fish, University of Wisconsin—Eau Claire; D'Arcy Becker, University of Wisconsin—Whitewater

Discussant: To Be Announced

The Association between Management Accounting, Organizational Characteristics and Facility Performance at Lean Companies. Lawrence Grasso, Central Connecticut State University; Tom Tyson, St. John Fisher College; Rosemary Fullerton, Utah State University (Emeritus); Cliff Skousen, Utah State University (Emeritus)

Discussant: Iny Hwang, Seoul National University

9.33 How Do Performance Measurement Systems Affect Behavior?

Hilton, 2nd Floor, Morgan

Moderator: To Be Announced

The Importance and Neglect of Accounting Research on the Design of Management Control Systems to Facilitate Strategic Adaptation: Moving Forward on Simons' Theory of Interactive Control Systems. R. Murray Lindsay, University of Lethbridge

Discussant: To Be Announced

Governance and Dividend Policy in Master Limited Partnerships. Julian Atanassov, University of Nebraska—Lincoln; Aaron J. Mandell, University of Wisconsin—Milwaukee

Discussant: Yvette Lazdowski, Plymouth State University

An Analysis of Unity of Command in Financial Reporting and Operations: Are CFO/COOs Effective? Austin Reitenga, The University of Alabama; George Ruch, The University of Oklahoma; Steve Buchheit, The University of Alabama

Discussant: To Be Announced

9.34 Strategic Performance Measurement

Hilton, 2nd Floor, Madison

Moderator: To Be Announced

Human Information Processing and Balanced Scorecard: The Effect of Motivated Reasoning and Dissent on Information Search and Strategy Evaluation Decision. Tota Panggabean, California State University, Sacramento; Yasheng Chen, Xiamen University; Johnny Jermias, Simon Fraser University

Discussant: Yaqin Hu, The University of Texas at Dallas

Employee Involvement: The Missing Link in Kaplan and Norton's Balanced Scorecard. Glen Preston Kobussen, University of Saskatchewan; Bernice Kotey, University of New England; Suresh Kalagnanam, University of Saskatchewan; Ganesh Vaidyanathan, University of Saskatchewan

Discussant: Laurie Burney, Baylor University

9.35 Reporting Quality

Hilton, 4th Floor, Midtown

Moderator: Fang Zhao, Merrimack College

Late 10K Filings and Financial Reporting Response. Santanu Mitra, Wayne State University; Talal Al-Hayale, University of Windsor

Discussant: Marc Peter Neri, Texas Christian University

Integrated Report Quality and Investment Efficiency: Early Evidence from a Mandatory Setting. Steven Cahan, The University of Auckland; Lily Chen, The University of Auckland; Elmar Venter, University of Pretoria

Discussant: Marco Trombetta, IE University

The Economic Consequences Associated with Integrated Report Quality. Mary E. Barth, Stanford University; Steven Cahan, The University of Auckland; Lily Chen, The University of Auckland; Elmar Venter, University of Pretoria

Discussant: Henry K. Mburu, The Catholic University of Eastern Africa

9.36 Public Interest I

Hilton, 4th Floor, Harlem

Moderator: Charles W. Stanley, Baylor University

Becoming What You Pretend to Be: Large Accounting Firm Advertising and the Death of Professionalism. Timothy J. Fogarty, Case Western Reserve University; Vaughan S. Radcliffe, Western University

How Public Accounting Lost the Battle but Won the War: An Institutional Theory Analysis of the Last Great Independence Showdown. Timothy J. Fogarty, Case Western Reserve University; John T. Rigsby, Mississippi State University

Predicting the Impact of Adopting Principles-Based Accounting Standards in the U.S.: The Case of Leases. Konrad Gunderson, Missouri Western State University; Zane Swanson, University of Central Oklahoma

The JOBS Act and IPO Indirect and Direct Costs. Lei Gao, Iowa State University; Shipeng Han, University of Massachusetts Dartmouth; Zabihollah Rezaee, The University of Memphis; Ji Yu, SUNY at New Paltz

XBRL Mandate and Timeliness of Financial Reporting: Do XBRL Filings Take Longer? Hui Du, University of Houston—Clear Lake; Kean Wu, Rochester Institute of Technology

9.37 Ethics

Hilton, 4th Floor, Holland

Moderator: Charles P. Cullinan, Bryant University

"Power Tends to Corrupt and Absolute Power Corrupts Absolutely": A Tale of Corruption and Fraud. Jared Koreff, University of Central Florida; Steven Sutton, University of Central Florida

Discussant: Timothy J. Fogarty, Case Western Reserve University

Giving Voice to Values: A New Approach to Accounting Ethics Education. Steven M. Mintz, California Polytechnic State University, San Luis Obispo

Discussant: Timothy J. Fogarty, Case Western Reserve University

All That Glitters Is Not Gold: Competition as a Reason for Voluntary Disclosure of Bribery. Susana Gago, Charles III University of Madrid; Gilberto Márquez-Illescas, Clarkson University; Manuel Núñez-Nickel, Charles III University of Madrid

Discussant: Patrick Kelly, Providence College

WEDNESDAY, AUGUST 10, 2016

4:00 PM–5:30 PM

9.38 Student Control and Other Learning Success Factors

Hilton, 2nd Floor, Murray Hill West

Moderator: Gregory L. Sabin, Massachusetts Institute of Technology

An Examination of Cumulative Learning and Sustained Time on Task in an Introduction to Accounting Course. Husam Aldamen, Qatar University; Keith Duncan, Bond University; Jennifer Ziegelmayer, Qatar University

Multidimensional Accounting Student Locus of Control: Which Student Characteristics and Circumstances Affect Their Sense of Control over Course Outcomes? Michelle S. Bertolini, University of South Carolina Upstate; Barri Litt, Nova Southeastern University

Self-Regulated Learning and Self-Determination Theory in Accounting Graduate Students in Brazil. Raimundo Nonato Lima Filho, Bahia State University; Silvia Pereira de Castro Casa Nova, University of São Paulo

9.39 Learning Methods and Assessment

Hilton, 2nd Floor, Sutton Center

Moderator: Susan B. Anders, Midwestern State University

Developing a User-Oriented Financial Accounting Curricula for an Introductory Financial Accounting Course for Non-Accounting Majors. Todd A. Shawver, Bloomsburg University of Pennsylvania

Mutual Calculations in Creating Accounting Models. Anna Vysotskaya, Southern Federal University; Oleg Kolvakh, Southern Federal University; Greg N. Stoner, University of Glasgow

Taking Subjectivity Out of Grading College Classroom Participation. Mary Ella Gainor, Bryant University; Elena Precourt, Bryant University

Using the PACE for Assurance of Learning Measurement in Principles of Financial Accounting. Donna Elaine Sanders, The University of Texas at San Antonio; Veronda Willis, The University of Texas at Tyler

5:30 PM–6:00 PM

Refreshments and Raffle Drawing

Hilton, 3rd Floor, Mercury Ballroom

EFFECTIVE LEARNING STRATEGIES I

MONDAY, AUGUST 8, 2016 — 9:45 AM-11:00 AM

Hilton, 3rd Floor, Promenade

- Board 1** **Excel-Based Active-Learning for the Managerial Accounting Course.** Karen Braun, Case Western Reserve University
- Board 2** **Webinars: Virtual Interaction with Your Students!** Stephen A. Coetzee, University of Pretoria; Astrid Schmulian, University of Pretoria
- Board 3** **Launch Learning: Students Create, Collaborate ... and Comprehend Managerial Accounting!** Kimberly Church, University of Missouri—Kansas City; Kelvie Crabb, The University of Kansas; Gail Hoover King, Purdue University Northwest
- Board 4** **Lightboard Accounting Problem Demonstrations.** Cheryl L. Dunn, Grand Valley State University
- Board 5** **A Novel Approach for Teaching Principles of Financial Accounting I Has Produced a 30% Reduction in the Historical DFW Rate of 47%, Now Only 17%.** Martha Fasci, The University of Texas at San Antonio
- Board 6** **A Pathway to Financial Literacy Success for Students.** Rebecca Goessel, University of South Carolina Upstate
- Board 7** **Using a Modified Version of the Monopoly® Board Game in an Introductory Financial Accounting Course.** Alesha Graves, University of Cincinnati Blue Ash College
- Board 8** **Think-Pair-Share.** Abraham Iqbal, University of Toronto Mississauga
- Board 9** **Internal Controls: Intentional Learning in the First Accounting Course.** Marsha M. Huber, Youngstown State; Ashraf Khallaf, American University of Sharjah; Larita Killian, Indiana University—Purdue University Columbus; Dave Law, Youngstown State
- Board 10** **Accounting Bootcamp Video Game App: Teaching the Accounting Cycle.** Linda Lovata, Southern Illinois University Edwardsville
- Board 11** **Visual Storytelling in the First Accounting Course.** Sunita Goel, Siena College; Charles Hooper, Blalytics; Brigitte W. Muehlmann, Babson College; Richard Newmark, University of Northern Colorado; Brad Trinkle, Mississippi State University
- Board 12** **Using Financial Statement Analysis and Data Visualization to Teach Introductory Financial Accounting.** Richard Newmark, University of Northern Colorado
- Board 13** **Assessing the Impact of Active Learning and Literacy Strategies on Content Literacy in an Introductory Accounting Course.** Rachel Raskin, New York City College of Technology—CUNY
- Board 14** **Teaching Fair Value Using the Art of Numismatics.** John D. Rossi, Moravian College
- Board 15** **Sustainability and Triple Bottom Line Accounting.** Kathleen Dunne, Rider University; Larry Prober, Rider University; Maria Sanchez, Rider University
- Board 16** **Short, 10 Minute Role-Plays to Engage Students.** Ross Taplin, Curtin University
- Board 17** **The Importance of the Original Accounting Equation in the First Accounting Courses.** Sony Warsono, Gadjah Mada University
- Board 18** **The Use of Socratic in Teaching Accounting Courses.** Fengyun Wu, Manhattan College
- Board 19** **Managerial Accounting and You!** Danette Zurek, La Sierra University

EFFECTIVE LEARNING STRATEGIES II

MONDAY, AUGUST 8, 2016 — 3:00 PM-4:30 PM

Hilton, 3rd Floor, Promenade

- Board 1 Auditing Cash in the Paperless Audit: A Case Study.** Edmund Boyle, University of Rhode Island; Stu Westin, University of Rhode Island
- Board 2 The Flipped Classroom in Accounting Courses.** Joan Ann Cezair, Keiser University; Francis Garcia, Keiser University
- Board 3 Assessing the Supply Side of Learning.** Akhilesh Chandra, The University of Akron; Charles Malone, North Carolina Agricultural and Technical State University
- Board 4 Unlocking the Quiet Moment: Cell Phones, a Surprising Tool.** Bryan Coleman, Assumption College
- Board 5 Mind the GAAP: Preparation for the New CPA Exam across the Curriculum.** Susann Cuperus, University of Mary; Beverly Johnston, University of Mary; Rhoda Sautner, University of Mary
- Board 6 Are Business Schools Teaching What Employers Need?? What Students Need to Know in Order to Succeed in Today's Business World.** Ana Maria Diaz, Instituto Tecnológico Autónomo de México; Virginia Kalis, Instituto Tecnológico Autónomo de México
- Board 7 Intermediate Accounting: Engaging Students Beyond the Textbook.** Mitchell Franklin, Le Moyne College
- Board 8 Teaching Accounting with Compact Cases.** Mitchell Franklin, Le Moyne College
- Board 9 A Comparative Approach to Teaching and Learning Governmental Accounting.** Lei Han, Niagara University; Fujen Daniel Hsiao, University of Minnesota, Duluth
- Board 10 A Refinement to the Disclosure of Cash Equivalents in the Cash Flow Statement.** John Hathorn, Metropolitan State University of Denver
- Board 11 The Role of Data Visualization in Business Problem-Solving.** Rebekah Heath, St. Ambrose University
- Board 12 Introducing Specialty Topics in Accounting Courses.** Katherine Kinkela, Iona College; Pauline Lam, The University of Technology Sydney
- Board 13 Economic and Social Implications of the Individual Taxpayer Identification Number (ITIN) / Social Security Number (SSN) Mismatches at Volunteer Income Tax Assistance (VITA) Sites.** Christine L. Kuglin, Metropolitan State University of Denver; Allan Rosenbaum, Metropolitan State University of Denver
- Board 14 Friday Forum: Fostering Class Discussion.** Kelly McKenna, Assumption College
- Board 15 Utilizing Concept Mapping in Individual Income Tax.** Tracie Miller-Nobles, Austin Community College
- Board 16 How to Integrate Data Analytics into the Business Curriculum.** Susan Sadowski, Susquehanna University; John R. Thomas, Daniel Webster College
- Board 17 A Practitioners' Guide to the New AICPA Code of Professional Conduct.** Todd A. Shawver, Bloomsburg University of Pennsylvania
- Board 18 Reflective Ethical Decision: A Model for Ethics in Accounting Education.** Sandra S. Stephenson, Kennesaw State University
- Board 19 "Shark Tank" Budget Proposals for the Cost/Managerial Accounting Classes.** Carol Sullivan, The University of Texas of the Permian Basin
- Board 20 Exam Boot Camps: Promoting Professional Designations and Career Success.** Gregory Tapis, Augustana College; Spencer C. Usrey, The University of Tennessee at Chattanooga; Thomas Z. Webb, Mississippi State University

EFFECTIVE LEARNING STRATEGIES III

TUESDAY, AUGUST 9, 2016 — 3:00 PM-4:30 PM

Hilton, 3rd Floor, Promenade

- Board 1** **Armor Holding: An FCPA Case.** Fatima Alali, California State University, Fullerton; Silvia Romero, Montclair State University
- Board 2** **Sprandel, Inc.: A Hands-On Auditing Case That Bridges the Gap between Textbook Technical Knowledge and Audit Practice.** Lindsay Andiola, Virginia Commonwealth University; Edward Lynch, Virginia Commonwealth University
- Board 3** **Case Method Teaching in a Graduate Class: Setting the Stage for Success.** Cassy Budd, Brigham Young University
- Board 4** **Flipping the Classroom in Case Oriented Courses.** Canri Chan, Middlebury College; Steven Landry, Naval Postgraduate School
- Board 5** **A Case on Audit Sampling Documentation and Cash Larceny Detection.** Frederick Choo, San Francisco State University; Kim Tan, California State University, Stanislaus
- Board 6** **Application of Frameworks and Tools in (A) Competitive Analysis and Business Strategy Evaluation, (B) Accounting and Financial Analysis, and (C) Forecasting and Business Valuation to a Real-World M&A Context: A Case of Diamond Foods' Attempt to Acquire Pringles®.** Mahendra R. Gujarathi, Bentley University
- Board 7** **Experiential Learning - All Aboard the Staten Island Ferry for a Real Audit!** Raymond Elson, Valdosta State University; Susanne O'Callaghan, Pace University; John P. Walker, Queens College—CUNY
- Board 8** **Teaching Tips for the Government and Nonprofit Accounting Class.** Raymond Elson, Valdosta State University; Susanne O'Callaghan, Pace University; John P. Walker, Queens College—CUNY
- Board 9** **Interviewing for Requirements in the Advanced AIS Classroom.** Charles J. Leflar, University of Arkansas; Katie L. Terrell, University of Arkansas; JaLynn Thomas, University of Arkansas
- Board 10** **Keeping Students Engaged.** Abraham Iqbal, University of Toronto Mississauga
- Board 11** **Experiential Learning in Sustainability Accounting: Using the Environmental Footprint Calculator to Teach Sustainability Performance Assessment.** Tammy Kowalczyk, Appalachian State University
- Board 12** **Globalizing a Curriculum: The Curious Case of an Accounting Department Study Abroad.** Charles J. Leflar, University of Arkansas; Katie L. Terrell, University of Arkansas
- Board 13** **Use Prison Field Trip to Teach Legal and Ethical Issues in a Forensic Accounting Class.** Jerry Lin, University of South Florida St. Petersburg
- Board 14** **Fast Freddy's Furniture Depot – An IT General Controls Simulated Audit.** Suzette Loving, University of Denver
- Board 15** **Students' Group Grading and Peer Assessments in Senior and Graduate Accounting Courses: Preparing Students for Their Future Careers.** Shifei Chung, Rowan University; Ramesh Narasimhan, Montclair State University
- Board 16** **Effective Engagement: Professionals Enhancing the Curriculum.** Biagio Pilato, St. John's University; Mark M. Ulrich, St. John's University
- Board 17** **Internal Control Violations at Thor Industries: What Are the Lessons?** Srinivasan Ragothaman, The University of South Dakota
- Board 18** **IT Consulting Projects for the Graduate AIS Course.** Narita Holmes, The University of Texas of the Permian Basin; Carol Sullivan, The University of Texas of the Permian Basin
- Board 19** **Review of Pedagogic Practices in the Research Method in Accounting Module.** Guanming He, University of Warwick

EFFECTIVE LEARNING STRATEGIES IV

WEDNESDAY, AUGUST 10, 2016 — 9:45 AM-11:00 AM

Hilton, 3rd Floor, Promenade

- Board 1 Visualizing the Accounting Concepts in Accounting for Income Taxes.** Chan Du, University of Massachusetts Dartmouth
- Board 2 Illustrating Governmental Accounting as a City Automates Its Garbage Collection Process.** Patricia Johnson, Canisius College; Mary Michel, Manhattan College; Fengyun Wu, Manhattan College
- Board 3 How to Sensitize Students to the Severity of the Displayed Lack of Ethics When Future Accountants Engage in Plagiarism and Other Forms of Dishonesty.** Rebecca L. Rosner, Long Island University
- Board 4 An Investigation of a Self-Managed Learning Case Including Social Responsibility in an Intermediate Accounting I Course.** Judith A. Sage, Boise State University; Lloyd G. Sage, Sage & Sage
- Board 5 Designing Online Materials for an Upper-Level Accounting Course.** Cynthia Daily, University of Arkansas at Little Rock
- Board 6 Integrating AIS Concepts and Application Using Enterprise System Cases.** Delwyn DeVries, Belmont University; Michael L. Garverick, Arizona State University
- Board 7 Five Tips to Enhance Students' (and Instructors) Experiences in On-line Classes.** Denise Dickins, East Carolina University
- Board 8 Flipping Your Classroom with Online, Interactive Accounting Textbooks.** Teri L. Brandenburg, MyEducator; Nate M. Stephens, Utah State University; Earl K. Stice, Brigham Young University
- Board 9 Detecting Cheating in Accounting Courses.** Stephanie Farewell, University of Arkansas at Little Rock
- Board 10 Developing Technological Skills in Accounting Students.** Ana Maria Diaz, Instituto Tecnologico Autonomo de Mexico; Virginia Kalis, Instituto Tecnologico Autonomo de Mexico
- Board 11 Different Is Better: Make Your Accounting Firm an Industry/Niche Leader.** Mike Michalowicz, Profit First Professionals
- Board 12 Cruisin: A Rough Time at Sea, Impairment and Reputational Risk.** Benita Gullkvist, Hanken School of Economics; Wayne Bremser, Villanova University
- Board 13 Accounting for Revenue and Sales Returns When a Right of Return Exists.** Andrew Gross, Southern Illinois University Edwardsville; Jamie Hoelscher, Southern Illinois University Edwardsville; Brad Reed, Southern Illinois University Edwardsville; Greg Sierra, Southern Illinois University Edwardsville
- Board 14 Accounting Certifications - Are Faculty and Professional Organizations Providing Enough Information to the Professionals of the Future?** Richard Brody, The University of New Mexico; Shihong Li, The University of New Mexico; Ling Zhou, The University of New Mexico
- Board 15 Effective Learning through Cases: Examples from the Deloitte Foundation Forensic Accounting Study Series.** John Gilkes, Deloitte
- Board 16 Effective Delivery of Online MAcc Courses.** Kathleen Dunne, Rider University; Margaret O'Reilly-Allen, Rider University; Maria Sanchez, Rider University
- Board 17 Learning through Experience: Reducing the Fear of the CPA Exam.** Leslie Blix, Southern Illinois University Carbondale; Mark Edmonds, The University of Alabama at Birmingham; Emily Seay, Ohio University
- Board 18 Managerial Accounting's Manufacturer Cost Flows.** Dorothy Davis, University of Louisiana at Monroe; Patricia Roshto, University of Louisiana at Monroe; Janis Weber, University of Louisiana at Monroe
- Board 19 Only the Strong Thrive: Discover Your Strengths.** Adriane Wilson, Strengths Zone
- Board 20 A Visual Evaluation of the Affect of Errors across the Financial Statements.** Brian Wilson, St. Cloud State University
- Board 21 Using an Electronic Seating Chart to Keep Track of Student Participation.** Kay Zekany, McNeese State University

EMERGING AND INNOVATIVE RESEARCH FORUM

TUESDAY, AUGUST 9, 2016 — 9:45 AM-11:00 AM

Hilton, 3rd Floor, Promenade

- Board 1 Growth Options, Corporate Governance and the Properties of Analysts' Forecasts.** Cristina Abad, University of Seville; Francisco Bravo, University of Seville
- Board 2 Watch Your Language: Apt Metaphors Can Significantly Distort Budgeting, Generate Overconfidence, and Increase Illegal Behaviors.** George Babbes, Azusa Pacific University
- Board 3 Lack of Attention or Failure to Understand the Implication of Value-Relevant Information?** Lu Bai, University of Warwick; Guanming He, University of Warwick; David Marginson, University of Warwick
- Board 4 Corporate Hedging: Determinants and Accounting Designation.** Siddharth Bhambhani, University of Miami
- Board 5 State of Accounting Programs for Appropriate and Relevant Learning.** Akhilesh Chandra, The University of Akron; Charles Malone, North Carolina Agricultural and Technical State University
- Board 6 Apply Process Mining to Evaluate Internal Control Effectiveness Automatically.** Tiffany Chiu, Rutgers, The State University of New Jersey; Miklos A. Vasarhelyi, Rutgers, The State University of New Jersey, Newark
- Board 7 The Advancement of Behavioral Accounting Research – A Taxonomic Analysis on Research Characteristics.** Victoria Chiu, SUNY at Oswego; Miklos A. Vasarhelyi, Rutgers, The State University of New Jersey, Newark
- Board 8 Clients of Triennially Inspected Firms.** Shifei Chung, Rowan University; Ramesh Narasimhan, Montclair State University; Mei Zhang, Rowan University
- Board 9 Market Valuation of Booked Assets under the Use of IFRS and U.S. GAAP.** Elizabeth Cole, University of South Carolina Upstate; Chuck Reback, University of South Carolina Upstate
- Board 10 The 2015 Stock Market Crash in China.** Nancy Fan, California State Polytechnic University, Pomona
- Board 11 Modified IFRS in Asia; Why All the Changes?** Elizabeth Felski, SUNY, Geneseo
- Board 12 Accounting Journals, Editors and Authors: Where Are They From?** José Alonso Borba, Federal University of Santa Catarina; Alessanderson Carvalho, Federal University of Santa Catarina; Denize Minatti Ferreira, Federal University of Santa Catarina; Suliani Rover, Federal University of Santa Catarina
- Board 13 Job-Order Costing for Shared Medical Appointments (SMAs).** Gaurav Gupta, Pacific Lutheran University; Dawn Sloan, Madigan Army Medical Center
- Board 14 CEO Overconfidence and Fair Value Reporting-The Moderating Effect of Corporate Governance.** Hui-Wen Hsu, Feng Chia University
- Board 15 Uplift Model: Who Is the Most Responsive?** Shaowen Hua, La Salle University
- Board 16 Stock Price Crash Risk and Mutual Fund Herding Behavior.** Shengmin Hung, Soochow University; Zheng Qiao, Xiamen University
- Board 17 Development of a Framework to Measure and Report Environmental Initiatives in U.S. Corporations.** Agatha E. Jeffers, Montclair State University; Silvia Romero, Montclair State University
- Board 18 How Corporations Use Corporate Inversions to Avoid Taxes.** Frank Aquilino, Montclair State University; Agatha E. Jeffers, Montclair State University
- Board 19 Follow the Money: Forensic Accounting, Fraud and Food.** Lisa Jack, University of Portsmouth
- Board 20 Risk Management and International Standards.** Denise Silva Ferreira Juvenal, FIPECAFI - Pref. Cidade do Rio de Janeiro
- Board 21 An Investigation of Board Turnover on Firm Performance and Innovation: The Roles of Board Diversity and Corporate Diversification.** Kevin Koh, Nanyang Technological University
- Board 22 The Impact of Culture on Interpretation of International Financial Reporting Standards in Poland - Comparative Analysis with Germany and Great Britain – Research Project Presentation.** Jerzy Gierusz, University of Gdansk; Katarzyna Kolesnik, University of Gdansk; Sylwia Silska-Gembka, University of Gdansk

TUESDAY, AUGUST 9, 2016 — 9:45 AM-11:00 AM

Hilton, 3rd Floor, Promenade

- Board 23 Challenges in Reporting Material Financial Risks from Climate Change Threats: Evaluating the Efficacy of Climate Change Disclosure Requirements.** Tammy Kowalczyk, Appalachian State University; Lynn Stallworth, Appalachian State University; Mary Stolberg, Appalachian State University
- Board 24 Do Organizational Values Matter to Investors?** Pawan Jain, Central Michigan University; Amy Swaney, Central Michigan University
- Board 25 The Effect of M&A on the Value Relevance of Earnings and Book Values.** Shin Kwon, The Pennsylvania State University Erie, The Behrend College
- Board 26 Managerial Ability and Analyst Forecast Behavior: Large Sample Evidence.** Shiyou Li, Texas A&M University—Commerce
- Board 27 Corporate Social Network and Bank Loan Contract.** Chih-Liang Liu, National Yunlin University of Science and Technology
- Board 28 New Frontier of Accounting: Natural Resources Balance Sheet and Environmental Responsibility Audit.** Tianyu Hu, Renmin University of China; Zhujun Liu, Renmin University of China; Jielong Tang, Renmin University of China
- Board 29 A Bibliometric Analysis of Journals in Accounting.** Harold Lopez, Universidad de Chile; Jose M. Merigo, Universidad de Chile
- Board 30 Experimental Design in Auditing Research: Challenges to Beginners.** José Alonso Borba, Federal University of Santa Catarina; Denize Minatti Ferreira, Federal University of Santa Catarina; Lucas Maragno, Federal University of Santa Catarina
- Board 31 Accreditation and CPA Exam Performance: An Examination of Gender and Race.** Kayla Denise Booker, Rhodes University; Adrian L. Mayse, Howard University
- Board 32 The U.S. \$2.1 Billion Derivative Loss That Ruined the Brazilian Aracruz.** Fernando D. Murcia, University of São Paulo; Flávia Murcia, Federal University of Santa Catarina; Elisete Dahmer Pfitscher, Federal University of Santa Catarina
- Board 33 The Impact of Mandatory IFRS Transition on Audit Fees and Audit Hours.** Hye Jeong Nam, Dongguk University
- Board 34 The Trajectory of an Accounting Student: A Look at Gender and Race.** Silvia Pereira de Castro Casa Nova, University of São Paulo; Sandra Maria Cerqueira da Silva, University of São Paulo; Camilla Soueneta Nascimento Nganga, University of São Paulo
- Board 35 Fear Appeal in Accounting: Enhancing Compliance with the Professional Code of Conduct.** Martin Ndicu, Mississippi State University
- Board 36 Faculty Identity and Formation Processes in Accounting from the Gender Social Relations' Perspective.** Silvia Pereira de Castro Casa Nova, University of São Paulo; Camilla Soueneta Nascimento Nganga, University of São Paulo
- Board 37 E Commerce as a Tool for Resource Expansion: Stakeholders as Corporate Governance Mechanisms.** Marianne Ojo, North West University
- Board 38 Innovating Carroll's Pyramid of Corporate Social Responsibility.** Marianne Ojo, North West University
- Board 39 Impact of Security Assurance Certifications on Enterprise Risk.** Leopoldo Gemoets, The University of Texas at El Paso; Laura L. Hall, The University of Texas at El Paso; M. Adam Mahmood, The University of Texas at El Paso; Fernando Parra, The University of Texas at El Paso; Karl Putnam, The University of Texas at El Paso
- Board 40 Does Plain English Compensate for a Lack of Task-Specific Knowledge by Nonprofessional Investors?** Jennifer Riley, University of Nebraska at Omaha; Eileen Z. Taylor, North Carolina State University
- Board 41 Self-Renewal through Mindfulness and Qigong Practice as Bases for Ethics Education.** Susan Sadowski, Susquehanna University
- Board 42 Corporate Governance of Banks: Evidence from Japanese Banking Industry.** Yoshihiro Sakuma, Tohoku Gakuin University;
- Board 43 Misconceptions in Learning Process: Teach What Is Wrong!** Silvia Pereira de Castro Casa Nova, University of São Paulo; Elubian Sanchez, University of São Paulo

EMERGING AND INNOVATIVE RESEARCH FORUM

TUESDAY, AUGUST 9, 2016 — 9:45 AM-11:00 AM

Hilton, 3rd Floor, Promenade

- Board 44 Network Characteristics, the Flow of Accounting Information, and Information Asymmetry in the Capital Markets.** Gregory Saxton, University at Buffalo, SUNY
- Board 45 Accounting Students and Communication: A Research Stream Integrating Findings from the Fields of Communication and Psychology with Accounting Education.** Tracey Riley, Suffolk University; Kathleen Simons, Bryant University
- Board 46 Ownership Structure, Agency Problems, and Dividend Policies.** Tanya Tang, Brock University
- Board 47 Mandatory Audit Firm Tenure and Audit Quality Implied by Discretionary Accruals and Modified Opinions: Evidence from Turkey.** Mustafa Genç, Recep Tayyip Erdogan University; Burcu Ozden, Istanbul University; Nihat Tas, Istanbul University; Ahmet Turel, Istanbul University
- Board 48 Auditor Gender and Audit Quality: Evidence from Turkey.** Nihat Tas, Istanbul University; Asli Turel, Istanbul University
- Board 49 The Internal Capital Markets and Enterprise Innovation.** Chaoen Wang, Renmin University of China; Xin Xu, Renmin University of China; Ruijun Zhang, Renmin University of China
- Board 50 Cloud Data Continuous Auditing Systems: A Security and Privacy-Preserving Design.** Alexander Kogan, Rutgers, The State University of New Jersey, Newark; Yunsen Wang, Rutgers, The State University of New Jersey
- Board 51 Debt Ownerships, Banking Relationships and Corporate Innovation: Evidence from U.S. Listed Firms.** Alice Hsieh, University of California, Berkeley; Hai-Chin Yu, Chung Yuan University
- Board 52 Corporate Diversification and Bank Loan Contracting.** Hai-Chin Yu, Chung Yuan University
- Board 53 Graduate Programs in Accounting in Brazil: How Are the Teacher's Training Actions?** Silvia Pereira de Castro Casa Nova, University of São Paulo; Suilise Wille, University of São Paulo
- Board 54 Pay Ratio and Financial Characteristics of Companies That Failed Say on Pay Votes.** Xiaoli Yuan, Elizabeth City State University
- Board 55 Wealth Distribution and Management Discussion and Analysis.** Adriana Cordeiro de Souza, State University of Mato Grosso do Sul; Esmael Almeida Machado, State University of Mato Grosso do Sul; Claudio Soerger Zaro, State University of Mato Grosso do Sul; Elise Soerger Zaro, University of São Paulo

RESEARCH INTERACTION FORUM I

MONDAY, AUGUST 8, 2016 — 9:45 AM-11:00 AM

Hilton, 3rd Floor, Promenade

- Board 20** **Is There a “Number 5” Journal in Accounting? Evidence from a Small Sample of U.S. Doctoral Programs.** Gary P. Braun, California State University, Chico
- Board 21** **Examining the Association between Going Concern Opinions and Audit and Reporting Quality at the Engagement Office Level.** Marcus R. Brooks, University of Nevada, Reno; Jose “Jay” Vega, Clarkson University
- Board 22** **Auditor-Provided Tax Services and Income Tax Accrual Quality.** Kellie Carr, Florida Atlantic University; Jian Cao, Florida Atlantic University
- Board 23** **The Effect of Cognitive Reflection on the Efficacy of Impression Management: An Analysis with Financial Analysts.** Ricardo Lopes Cardoso, Fundação Getulio Vargas/Rio de Janeiro State University; Rodrigo de Oliveira Leite, Fundação Getúlio Varga; André Carlos Busanelli de Aquino, University of São Paulo
- Board 24** **Purchase Price Allocation upon Business Combination and Its Effects on Balance Sheet’s Value Relevance.** Kang Cheng, Morgan State University
- Board 25** **News Management and Earnings Management around Accelerated Share Repurchases.** Kai Chen, University of Waterloo
- Board 26** **The Effect of SEC Comment Letters on CEO and CFO Compensation.** Si Chen, Peking University; Oliver Zhen Li, National University of Singapore; Bo Zhang, Renmin University of China; Ran Zhang, Peking University
- Board 27** **Job Demand for International Expertise and Accounting Education: 2014 U.S. Business Needs for Employees with International Expertise.** Zhou Chen, University of Hawaii at Manoa; Shirley J. Daniel, University of Hawaii at Manoa; Ben L. Kedia, The University of Memphis; Fujiao Xie, University of Hawaii at Manoa
- Board 28** **The Use of Technology in Tax Preparation — A Closer Examination of the Tax Filing Assistance Program, Electronic Filing and Filing Errors.** Jeffrey Limato, The College of New Jersey; Bea Chiang, The College of New Jersey
- Board 29** **Real and Accounting Effects of Mandatory Derivatives Disclosures.** Raluca Chiorean, University of Illinois at Urbana—Champaign
- Board 30** **Does the Riskiness of R&D Outweigh Its Benefits? A Private Lender’s Perspective from the U.S.** Mustafa Ciftci, American University of Sharjah; Masako Darrough, Baruch College—CUNY
- Board 31** **Research Productivity of Accounting Professors around a Change in Institutional Affiliation.** Thomas D. Dowdell, North Dakota State University; David N. Herda, Texas State University; Laura Trude, North Dakota State University
- Board 32** **Real Earnings Management and the Properties of Analysts’ Forecasts.** Lisa Eiler, University of Montana; Joshua J. Filzen, Boise State University; Mark A. Jackson, University of Nevada, Reno; Isho Tama-Sweet, University of Montana
- Board 33** **The Audit Pricing of Terrorism.** Xinjiao Guan, National University of Singapore; Oliver Zhen Li, National University of Singapore; Haoran Xu, Renmin University of China
- Board 34** **Toshiba Corporation—How Could So Much Be So Wrong?** Susan Hass, Simmons College; Priscilla Burnaby, Bentley University
- Board 35** **Examining the Generational Gap in the Expectations between Today’s College Students and Faculty.** Cassy D. Henderson, Sam Houston State University; Shani N. Robinson, Sam Houston State University
- Board 36** **Shadows in the Sun: Crash Risk behind Earnings Transparency.** Shengmin Hung, Soochow University; Zheng Qiao, Xiamen University
- Board 37** **Leniency Biases in Supervisors’ Subjective Performance Evaluation of Subordinates: Examining the Influence of Contextual Factors.** Na Gong, Shanghai Lixin University of Commerce; Wai Fong Boh, Nanyang Technological University; Anne Wu, National Chengchi University; Tsuilin Kuo, Fu Jen Catholic University
- Board 38** **Peers’ Effects on Corporate Tax Policies—Evidence from State Tax Changes.** Chen Chen, Monash University; Shufang Lai, The Chinese University of Hong Kong; Thomas C. Omer, University of Nebraska—Lincoln

RESEARCH INTERACTION FORUM I

MONDAY, AUGUST 8, 2016 — 9:45 AM-11:00 AM

Hilton, 3rd Floor, Promenade

- Board 39 CEO Experience and Financial Reporting Quality: Evidence from Management Forecasts.** Paul Brockman, Lehigh University; John L. Campbell, The University of Georgia; Hye Seung Lee, Fordham University; Jesus M. Salas, Lehigh University
- Board 40 Firms' Decision to Discontinue Non-GAAP Earnings Disclosure in Earnings Releases.** Yen-Jung Lee, National Taiwan University
- Board 41 The Use of Nonfinancial Measures for Executive Compensation in High-Technology Industries.** Yu-Fang Huang, National Chengchi University; Jia-Wen Liang, National Chengchi University; Gerald J. Lobo, University of Houston; Dana Zhang, University of Houston
- Board 42 How to Convince the Judge of Expert's Reports?** Bo-Tsang Liaw, National Chengchi University
- Board 43 Evaluating the Effect of Industry Specialist Duration on Audit Quality.** Dennis M. Lopez, The University of Texas at San Antonio; Jose "Jay" Vega, Clarkson University
- Board 44 An Examination of the Association between Voluntary Internal Control Reporting and Earnings Quality: Evidence from China.** Xudong Ji, Xi'an Jiaotong/Liverpool University; Steve Kaplan, Arizona State University; Wei Lu, Monash University; Wen Qu, Deakin University
- Board 45 Project Choice, Effort, and Justification Pressure in an Agency Model: Theory and Experimental Evidence.** Christian Lukas, University of Jena; Max Frederik Neubert, Leibniz University of Hanover; Jens Robert Schöndube, Leibniz University of Hanover
- Board 46 Management Guidance at the Segment Level.** Paul André, University of Lausanne; Andrei Filip, ESSEC Business School; Rucsandra Moldovan, Concordia University
- Board 47 The Impact of Ultimate Parent Company on the Value and Financial Performance of Affiliates for the Periods during and after a Global Economic Crisis.** Nur Irem Nuhoglu, Bogazici University; Deniz Parlak, Dogus University
- Board 48 Are Accounting Words Accountable: Managers' Use of Accounting Language in Conference Calls.** Hang Pei, The George Washington University
- Board 49 The Influence of Mandatory IFRS Adoption on Stock Return Synchronicity, Earnings Synchronicity, and Earnings Response Coefficient: Evidence from Taiwan.** Mei-Hui Chen, National Defense University; Huoshu Peng, National Taipei University
- Board 50 Today's Fraud Risk Models Lack Personality.** Barry Jay Epstein, Epstein + Nach, LLC; Sridhar Ramamoorti, Kennesaw State University
- Board 51 Does Corporate Governance Matter? Evidence from New Chinese Corporate Governance Disclosures.** Zabihollah Rezaee, The University of Memphis; Huili Zhang, Beijing Normal University; Huan Dou, Peking University; Minghua Gao, Beijing Normal University
- Board 52 Is Voluntary Disclosure of Nonfinancial Information Associated with Sustainability Performance.** Zabihollah Rezaee, The University of Memphis; Ling Tuo, Lawrence Technological University
- Board 53 Self-Regulatory Peer Review as a Mechanism for Audit Quality: A Synthesis of the Literature.** Barbara A. Apostolou, West Virginia University; Alan Reinstein, Wayne State University
- Board 54 Developing Skill in Finding Disconfirming Evidence for Internal Control Testing.** Carol Springer Sargent, Middle Georgia State University; A. Faye Borthick, Georgia State University
- Board 55 Are CEOs Held Accountable for Unrecognized Expenses? The Case of Implied Employee Option Expense.** Michael Shih, University of Windsor
- Board 56 Hidden Costs of Blockholder Philanthropy.** Thomas Shohfi, Rensselaer Polytechnic Institute; Roger McNeill White, Arizona State University
- Board 57 The Consequences of Non-Timely Audit Reports on the Audit Reporting Lag during Busy Season: Exploring Office Level Domino Effects.** Justyna Skomra, Kent State University
- Board 58 Audit Committees' Social Capital and Financial Reporting Quality.** Salvador Carmona, IE University; Nieves Carrera, IE University; Tashfeen Sohail, Brock University
- Board 59 Using Teleological and Budgetary Mechanisms to Reduce the Magnitude of Auditors' Underreporting of Chargeable Time.** Jill Weber, University of Wisconsin—Whitewater; Chad M. Stefaniak, University of South Carolina

RESEARCH INTERACTION FORUM I

MONDAY, AUGUST 8, 2016 — 9:45 AM-11:00 AM

Hilton, 3rd Floor, Promenade

- Board 60 Income Shifting by Firms with Net Operating Losses: Effect of Extending Loss Carry-Forward Period.** Woon-Oh Jung, Seoul National University; Hee-Yeon Sunwoo, Seoul National University
- Board 61 Examination of the Financial Markets Crises in Capitalism.** Aida Sy, Critical Accounting Projects; Anthony Tinker, Baruch College—CUNY
- Board 62 Accounting Education and the Accounting Profession in Peru: Analysis and Proposals.** Gustavo Tanaka, Kobe University
- Board 63 Sustainability Reporting in Peru: Analysis and Proposal.** Gustavo Tanaka, Kobe University; Satomi Icochea, ONG Peru
- Board 64 Political Uncertainty and the IPO Decision: The Impact of Political Officials' Turnover on IPO Activity in China.** Danglun Luo, Sun Yat-sen University; Guoman She, The Hong Kong University of Science and Technology; Naqiong Tong, Peking University
- Board 65 Accounting Literacy and Self-Employment: An Exploratory Study.** Marco Trombetta, IE University
- Board 66 Earnings Management and Annual Report Readability: Discussions in the Business, MD&A, and Notes Sections.** Tsung-Kang Chen, Fu Jen Catholic University; Yijie Tseng, Fu Jen Catholic University
- Board 67 The Internal Capital Markets and Enterprise Innovation.** Chao En Wang, Renmin University of China; Xin Xu, Renmin University of China; Ruijun Zhang, Renmin University of China
- Board 68 Interest Rate Derivatives Use in Banking: Market Pricing Implications of Cash Flow Hedges.** Aigbe Akhigbe, The University of Akron; Stephen Makar, University of Wisconsin—Oshkosh; Li Wang, The University of Akron; Ann Marie Whyte, University of Central Florida
- Board 69 Cash Flow Management, Financial Reporting Quality, and Auditor Responses.** Daniel W. Collins, The University of Iowa; Hong Xie, University of Kentucky; Kai Zhu, Shanghai University of Finance and Economics
- Board 70 An Empirical Study of Pension Governance on Public Defined Benefit Pension Fund Performance.** Guoquan Xu, Stevens Institute of Technology; Fang-Chun Liu, Stevens Institute of Technology
- Board 71 Impact of Accounting Choices on Public Defined Benefit Pension Performance.** Guoquan Xu, Stevens Institute of Technology; Fang-Chun Liu, Stevens Institute of Technology
- Board 72 Asymmetric Inventory Management.** Iny Hwang, Seoul National University; Woo-Jong Lee, Seoul National University; Daniel Yang, Seoul National University
- Board 73 The Impact of Auditor Industry Expertise on Information Asymmetry: Evidence from Secondary Loan Trading.** Wei-Ren Yao, National Dong Hwa University; Chen-Lung Chin, National Chengchi University; Yaying Mary Chou Yeh, National Dong Hwa University; Chien-Heng Jennifer Chang, Tamkang University
- Board 74 Are Big N and Industry Specialist Premiums Associated with the Size and Composition of Audit Teams?** Kenichi Yazawa, Aoyama Gakuin University; Sarowar Hossain, UNSW Australia; Gary S. Monroe, UNSW Australia
- Board 75 Tax Effects on the Configuration of Compensation Systems.** Claudio Soerger Zaro, State University of Mato Grosso do Sul; Andson Braga de Aguiar, University of São Paulo
- Board 76 Audit Firms and Cash Assets.** Pingsun Huang, National Cheng Kung University; Yi Chieh Wen, National Cheng Kung University; Yan Zhang, Binghamton University, SUNY
- Board 77 Does the JOBS Act Reduce Compliance Costs of EGCs?** Inder K. Khurana, University of Missouri; Lei Zhao, University of Missouri

RESEARCH INTERACTION FORUM II

MONDAY, AUGUST 8, 2016 — 3:00 PM-4:30 PM

Hilton, 3rd Floor, Promenade

- Board 21 Comparing the Value Relevance of Impairments and Unrealized Losses: Evidence from the Real Estate Industry.** S. W. Bissessur, University of Amsterdam; Igor Goncharov, Lancaster University; Sander van Triest, University of Amsterdam; Dieter Wirtz, University of Amsterdam
- Board 22 The Effects of Conference Call Content on Market Perceptions of Value Uncertainty and Firm Risk.** Paul Borochin, University of Connecticut; Jim Cicon, University of Central Missouri; Jared Delisle, Utah State University; S. McKay Price, Lehigh University
- Board 23 Quality of the External Audit and Earnings Management: An Exploratory Study.** Emna Boumediene, Manouba University; Salem L. Boumediene, Montana State University Billings; Olfa Nafji, Manouba University
- Board 24 How Do Capital Market Orientation and Corporate Family Involvement Influence the Tax Avoidance Behavior of German Firms?** Alexander Brune, Institute of Accounting and Taxation; Martin Thomsen, Institute of Accounting and Taxation; Christoph Watrin, Institute of Accounting and Taxation
- Board 25 The Competitive Effects of IPOs on Industry Peer Firms' Tax Avoidance Behavior.** Huimin Chen, Rensselaer Polytechnic Institute; Bill Francis, Rensselaer Polytechnic Institute; Qiang Wu, Rensselaer Polytechnic Institute
- Board 26 What Explains Variation in the Investment of Internal Audit Function? A Study of Chinese Listed Firms.** Ying Chen, Sun Yat-sen University; Yiyi He, Sun Yat-sen University; Bin Lin, Sun Yat-sen University
- Board 27 How Long Does a New Index Futures Market Become Efficient? Evidence from an Emerging Market.** Wen-Wen Chien, SUNY College at Old Westbury; Roger Mayer, SUNY College at Old Westbury; Zigan Wang, Columbia University; Youwei Zhu, Minshi Investment Management
- Board 28 Analysts' Industry Expertise and Earnings Forecasting Performance.** Jaeyon Chu, Korea University; Jinhan Pae, Korea University
- Board 29 Investments in Information Technology, Organizational Slack, and Economic Productivity.** Xiaoxuan Ma, The University of Sydney; Kevin E. Dow, The University of Nottingham Ningbo; Gus Hooke, The University of Sydney
- Board 30 Corporate Social Responsibility and Sustainability: Opportunities for Internal Audit.** Mohamed Umlai, Qatar University; Adel Elgharbawy, Qatar University
- Board 31 The Impact of Japanese Regulatory Changes on Accrual-Based and Real Earnings Management.** Masahiro Enomoto, Kobe University; Tomoyasu Yamaguchi, Tohoku Gakuin University
- Board 32 Metro Audit Market Competition, Audit Fees and Audit Quality.** Michael Ettredge, The University of Kansas; Matthew Sherwood, The University of Kansas; Lili Sun, University of North Texas
- Board 33 The Usage of the Internal Audit Function by the Board — Which Factors Are Relevant for Executive Management and Audit Committee?** Marc Eulerich, University of Duisburg-Essen
- Board 34 The Lingering Effects of Internal Control Weaknesses: Is Remediation Enough?** Robert Felix, University of Baltimore; Amanda Wilford, Southern Utah University
- Board 35 Auditor Litigation Risk: China and Reverse Mergers.** Nancy Chun Feng, Suffolk University; Ross D. Fuerman, Suffolk University
- Board 36 Japanese Big N Audit Fee Premiums from a Big 4 to a Big 3 Audit Market.** Hsihui Chang, Peking University; Hironori Fukukawa, Hitotsubashi University; Koreyoshi Seki, Hitotsubashi University; Kenneth J. Reichelt, Louisiana State University
- Board 37 Financial Statement Users and Their Perception of Statutory Audit Quality.** Serge Valant Gandja, KEDGE Business School; Djibrilla Moussa Ousseini, University of Bordeaux
- Board 38 Exploring the Relationship between Corporate Governance and Firm Performance in Pakistan.** Ali Murad, University of Central Punjab; Waqar I. Ghani, St. Joseph's University; Zahid Riaz, Lahore School of Economics
- Board 39 Corporate Social Responsibility, Sustainability Assurance and Auditor Conservatism.** Shipeng Han, University of Massachusetts Dartmouth; Zabihollah Rezaee, The University of Memphis; Liang Song, University of Massachusetts Dartmouth; Joseph Zhang, The University of Memphis

RESEARCH INTERACTION FORUM II

MONDAY, AUGUST 8, 2016 — 3:00 PM-4:30 PM

Hilton, 3rd Floor, Promenade

- Board 40 The Effects of Self-Regulation on Audit Quality: Experimental Analysis Using a Public Goods Game.** Yoshitaka Hirose, Takasaki University of Commerce Junior College; Akira Goto, Yamanashi Eiwa College
- Board 41 How Organizational Structure Affects Tax Avoidance: Evidence from Business Groups in Emerging Markets and Developed Countries.** Hyun A. Hong, University of California, Riverside
- Board 42 Executive Compensation and Idle Capacity Expenses.** Liu-Ching Tsai, National Chiayi University; Chaur-Shiuh Young, National Cheng Kung University; Hui-Wen Hsu, Feng Chia University
- Board 43 Unicorn Inc.: An Application of IFRS Guidance for Operating Assets, Including the Impact of Subsequent Expenditures and the IAS 16 Revaluation Model.** Susan Boedeker Hughes, The University of Vermont; Elise Tefre, The University of Vermont
- Board 44 Treasury Stock: The Economic Consequence of Share Repurchases.** Nicole Thorne Jenkins, University of Kentucky; Chong Wang, University of Kentucky
- Board 45 What Influences the Willingness of Vietnamese Accountants Towards IFRS Adoption by 2020?** Mahesh Joshi, RMIT University; Bruno Mascitelli, Swinburne University of Technology; Duc Hong Thi Phan, RMIT University Vietnam
- Board 46 Impression Management in Japanese Corporate Annual Reports: An Investigation of Use and Distortion of Graphs.** Kenji Kawashima, Hosei University
- Board 47 The Relation between Excess Control and Cost of Capital in Publicly Traded Brazilian Companies.** Jonatan Marlon Konraht, Federal University of Santa Catarina; Ernesto Fernando Rodrigues Vicente, Federal University of Santa Catarina; Raphael Vinicius Weigert Camargo, Federal University of Santa Catarina
- Board 48 Industry Tournament Incentives and Stock Price Crash Risk.** Thomas Kubick, The University of Kansas; Brandon Lockhart, Clemson University
- Board 49 The Research into Early Accounting Practice of Francesco Datini's Company in Avignon.** Mikhail Kuter, Kuban State University; Marco Angelo Marinoni, Catholic University of the Sacred Heart; Marina Gurskaya, Kuban State University; Artem Musaelyan, Kuban State University
- Board 50 Heterogeneous Venture Capital, M&A Activity, and Market Response.** Wanli Li, Xi'an Jiaotong University; Ting Cao, Xi'an Jiaotong University
- Board 51 How Does the Stock Market React to Chaebol-Affiliated Analysts' Recommendation? Evidence from Korea.** Youngdeok Lim, UNSW Australia; Hyungtae Kim, Arkansas State University; Kyoungwon Mo, Myongji University
- Board 52 The Impact of Tax Rate Changes on Capital Gains Realizations: Evidence from Australia.** John Minas, Griffith University; Youngdeok Lim, UNSW Australia; Chris Evans, UNSW Australia
- Board 53 Does the Mandatory Conflict-of-Interest Disclosure Affect Firms' Choice of Compensation Consultants?** Wen Li, Shanghai Jiao Tong University; Huai Zhang, Nanyang Technological University
- Board 54 Board Characteristics, Audit Committee and Firm Performance: Evidence from Greece.** Anastasia Maggina, Business Consultant/Research Scientist; Stephen Owusu-Ansah, Houston Baptist University; Haiyan (Helen) Zhou, The University of Texas Rio Grande Valley
- Board 55 The Information Content in Abnormal Audit Lag.** Dan Givoly, The Pennsylvania State University; Max Meinhoevel, University of Muenster; Martin Nienhaus, University of Muenster; Martin Thomsen, University of Muenster
- Board 56 Corporate Governance and Audit Report Timeliness: Evidence from MENA Countries.** Ehab K. A. Mohamed, German University in Cairo; Mohamed A. K. Basuony, The American University in Cairo; Ahmed F. Elbayoumi, Cairo University
- Board 57 The Effects of Moral Foundations and Professional Identity Salience on Subordination of Judgment among Auditors.** Marc Peter Neri, Texas Christian University
- Board 58 Can Short Sellers Constrain Opportunistic Non-GAAP Earnings Reporting?** Qunfeng Liao, University of Michigan—Flint; Bo Ouyang, The Pennsylvania State University Great Valley
- Board 59 Industry Tournament Incentives and Earnings Management.** KoEun Park, University of Massachusetts Boston

RESEARCH INTERACTION FORUM II

MONDAY, AUGUST 8, 2016 — 3:00 PM-4:30 PM

Hilton, 3rd Floor, Promenade

- Board 60 Audit Fees and Audit Firm Switch: Evidence from the Audit Market in Brazil.** Marcelo Antonio Pierri Junior, Universidade Federal de Santa Catarina; Rita de Cássia Camargo Pepinelli, Universidade Federal de Santa Catarina; Luiz Alberton, Universidade Federal de Santa Catarina
- Board 61 Reverse Takeover or Take Under: Auditor Perception of Reverse Takeovers.** Kimberly C. Gleason, University of Pittsburgh; Yezen Kannan, Duquesne University; Kathy Rankin, Morgan State University
- Board 62 Resolving the Sunk Cost Apory.** Alan Reinstein, Wayne State University; Mohamed Bayou, University of Michigan—Dearborn; Paul Williams, North Carolina State University; Michael M. Grayson, Brooklyn College—CUNY
- Board 63 The Ambiguous Relationship between Corporate Social Responsibility and Tax Avoidance.** Sara A. Reiter, Binghamton University, SUNY
- Board 64 Comparison of the Student Debt Crisis with the Subprime Mortgage Crisis.** J. M. Herb, New Jersey City University; Joseph Riotta, New Jersey City University
- Board 65 Do Firms Try to Fool Banks When They Apply for New Loans?** Riccardo Palumbo, University G. D'Annunzio of Chieti-Pescara; Pierangelo Rosati, Irish Centre for Cloud Computing & Commerce, DCU Business School
- Board 66 Compliance with IFRS Required Disclosure and Analysts' Forecast Errors: Evidence from Brazil.** Mayra I. Lora, Fundação Getúlio Varga; Edilene S. Santos, Fundação Getúlio Varga; Flavia A. M. Silva, Fundação Getúlio Varga; Hsia H. Sheng, Fundação Getúlio Varga;
- Board 67 The Agency Costs of Excess Cash Holdings Worldwide: Evidence from Auditors' Perceptions.** Deborah Smith, Cleveland State University; Yezen Kannan, Duquesne University; Kimberly C. Gleason, University of Pittsburgh
- Board 68 Do Credit Default Swaps Affect Lending Practices? Evidence from Syndicate Structures and the London Whale Incident.** Wei-Ling Song, Louisiana State University
- Board 69 Professional Ethics Issues in Auditing: Evidence from Quality Review Reports of Audit Firms.** Julia Baldauf, University of Innsbruck; Rudolf Steckel, University of Innsbruck; Gabriele Steckel-Berger, University of Innsbruck
- Board 70 Is Corporate Social Responsibility Associated with Accounting Conservatism?** Nai-Hui Su, National Chung Hsing University
- Board 71 Employee Relation Damage from Executive-to-Worker Pay Gaps, the Role of Corporate Social Responsibility (CSR).** SangHyun Suh, University of Massachusetts Lowell; Jiali Tang, University of Massachusetts Lowell
- Board 72 Why Don't Municipal Governments Produce Popular Annual Financial Reports? A Preliminary Study with Evidence from Texas.** James E. Groff, The University of Texas at San Antonio; Marshall K. Pitman, The University of Texas at San Antonio; Wayne Tervo, Stephen F. Austin State University
- Board 73 Remediation of Internal Quality Control Criticism Raised by the PCAOB in Non-U.S. Jurisdictions and Audit Quality.** Christophe M. Van Linden, Belmont University
- Board 74 Busy Engagement Partner and Audit Delay: Pre- and Post- Audit Oversight Board.** Hasan Mohammed Bamahros, Universiti Utara Malaysia; Siti Norwahida Shukeri, Universiti Malaysia Perlis; Wan Nordin Wan Hussin, Universiti Utara Malaysia
- Board 75 The Impact of Local Audit Office Attributes on Clients' Accounting Choices.** Kenneth W. Shaw, University of Missouri; James D. Whitworth, University of South Florida
- Board 76 The Relationship among Enterprise Characteristics, Continuous Auditing and Internal Audit Performance.** Tung-Hsien Wu, Feng Chia University; An An Chiu, Feng Chia University; Shaio Yan Huang, National Chung Cheng University
- Board 77 A Potential Drawback of an Income Smoothing Strategy.** Moshe Hagigi, Boston University; Kun Yu, University of Massachusetts Boston
- Board 78 Earnings Management and the Reconstitution of the Russell Indexes.** Janis K. Zaima, Menlo College
- Board 79 Are Short Sellers Sophisticated Investors? Evidence from Real Earnings Management.** Jap Efendi, The University of Sydney; Li-Chin Jennifer Ho, The University of Texas at Arlington; Yu Zhang, Nicholls State University

RESEARCH INTERACTION FORUM III

TUESDAY, AUGUST 9, 2016 — 9:45 AM-11:00 AM

Hilton, 3rd Floor, Promenade

- Board 56 Audit Quality and Earnings Manipulation Prior to Bankruptcy.** Ayman Aldahray, Taibah University
- Board 57 Corporate Governance, Related Party Transactions and Audit Fees.** Steven Balsam, Temple University; Richard H. Gifford, SUNY, Geneseo; Harrison Liu, The University of Texas at San Antonio
- Board 58 Accounting Standards Enforcement in an International Setting: Testing the Impact of Cultural, Religious, Political and Legal Environment on National Regulatory Efforts.** Gary Kleinman, Montclair State University; Beixin Betsy Lin, Montclair State University; Rebecca Bloch, Fairfield University
- Board 59 From an Unstructured Business Situation to Business Insights: Making Data Give up Their Secrets with Database Querying.** A. Faye Borthick, Georgia State University; Jonene M. Fine, Drapac
- Board 60 Tone Conservatism.** Carlo D'Augusta, Georgia State University; Matthew David DeAngelis, Georgia State University
- Board 61 Can Information Disclosure Technology Improve Investment Efficiency? Empirical Evidence from China.** Songsheng Chen, Beijing Institute of Technology; Sophie X. Kong, Western Washington University; Shaodong Luo, Beijing Institute of Technology
- Board 62 Do Analysts Understand Aggressive Accounting Practices? Evidence from Auditor Earnings Adjustments.** Songsheng Chen, Beijing Institute of Technology; Qingqing Liu, Beijing Institute of Technology
- Board 63 A Conceptual Framework Merger and Acquisition Activity and Accounting Fraud.** Madeline A. Domino, Mercer University; Carmelita Troy, Andrews University
- Board 64 Auditing Standard Deficiencies Identified in PCAOB Inspection Reports.** Magdy S. Farag, California State Polytechnic University, Pomona; Fei Kang, California State Polytechnic University, Pomona
- Board 65 How Participatory Budgeting Can Help Improve Local Government Fiscal Transparency and Responsibility.** Anthony H. Crossman, Brooklyn College—CUNY; Dov Fischer, Brooklyn College—CUNY
- Board 66 Action Research in Accounting.** Timothy J. Fogarty, Case Western Reserve University
- Board 67 The Impact of Outside Directors' Expertise on Tax Aggressiveness and Corporate Debt.** Brett Govendir, The University of Technology Sydney; Roman Lanis, The University of Technology Sydney; Ross McClure, The University of Technology Sydney; Grant Richardson, The University of Adelaide
- Board 68 An Evolving Model for Group Work Attitudes.** Rebecca Hutchins, Appalachian State University; Gerald L. Hutchins, Appalachian State University
- Board 69 Empirical Examination on Sorting Effects of Performance Pay.** Wonpyo Bae, Seoul National University; Iny Hwang, Seoul National University; Jiwon Hyeon, Seoul National University
- Board 70 Audit Fee Decreases and Changes in Clients' Financial Reporting Quality.** Brian Carver, Clemson University; Carl Hollingsworth, Clemson University; Jim Irving, Clemson University
- Board 71 Does the Sentinel Effect Impact Audit Quality? Evidence from the Healthcare Industry.** Jared Koreff, University of Central Florida; Sean Robb, University of Central Florida; Greg Trompeter, University of Central Florida
- Board 72 Impact of IFRS Adjustment and Complexity on Costs: Perspective from Audit Hours and Fees.** Jenny Jung-Wha Lee, George Mason University; Minjung Kang, Incheon National University; Mihye Ha, Hanyang University
- Board 73 Unequal Stock Returns in Upstream versus Downstream Industries: Implication of Income Volatility and Capacity Utilization.** Iny Hwang, Seoul National University; Mary Lee, Seoul National University; Woo-Jong Lee, Seoul National University; Jungsuk Oh, Seoul National University
- Board 74 All Cash Is Not Created Equal! Detecting Suspicious Cash Flows!** Cathy Zishang Liu, University of Houston—Downtown
- Board 75 The Declining Tax Payment among U.S. Profitable Firms: Changing Firm Characteristics, Tax Rate, and Propensity to Pay Taxes.** Yuzhu Lu, Lingnan University; Liang Shao, Hong Kong Baptist University; Yue Zhang, City University of Hong Kong

RESEARCH INTERACTION FORUM III

TUESDAY, AUGUST 9, 2016 — 9:45 AM-11:00 AM

Hilton, 3rd Floor, Promenade

- Board 76 Cash Flow Based Life Cycle and the Value-Glamour Anomaly: Finding Winners and Losers.** Sydnee Manley, The University of Mississippi
- Board 77 Tax Aggressiveness of Government-Controlled Corporations in Brazil.** Antonio Lopo Martinez, FUCAPE Business School; Fábio Pereira Motta, Faculdade Estácio Vila Velha
- Board 78 Small Business Adoption of Computerized Accounting Systems Using the Technology Acceptance Model.** Alan Rogers, Walden University; Mary Dereshiwsky, Walden University; Roger W. Mayer, SUNY College at Old Westbury
- Board 79 Can Firms Avoid the Market Penalty for Missing Analysts' Forecasts by Defining Non-GAAP Earnings with Unexpected Expense Exclusions?** Tom Lopez, The University of Alabama; Christopher Earl McCoy, The University of Alabama; Gary K. Taylor, The University of Alabama; Michael Young, The University of Alabama
- Board 80 Board Characteristics and Disclosure Tone.** Minna Martikainen, Hanken School of Economics; Antti Miihkinen, Aalto University/University of Florida; Luke Watson, University of Florida
- Board 81 The Impact of ESG Performance on Firms' Cost of Debt.** Noor Houqe, Victoria University of Wellington; Reza Monem, Griffith University
- Board 82 Trading Behavior of Institutional Investors for Firms Approaching Bankruptcy: An Analysis of Who Sells.** Christine C. Cheng, Louisiana State University; William J. Moser, Miami University
- Board 83 Do Nonprofit Organizations That Self-Prepare Their Tax Returns Receive Lower Donations?** Maria A. Leach-López, The University of Southern Mississippi; Nicholas Marudas, Mercer University; Julie Petherbridge, Mercer University
- Board 84 Management Entrenchment and Audit Quality.** Young Kim, Northern Kentucky University; Yura Kim, University of Seoul; Julie Petherbridge, Mercer University; Vijaya Subrahmanyam, Mercer University
- Board 85 Evaluating Fraud Reports: Influence of Interviewer and Communication Channel.** Esperanza Huerta, San Jose State University; Yanira Petrides, Instituto Tecnológico Autónomo de México; Terry Glandon, The University of Texas at El Paso
- Board 86 Do Analysts' Earnings Forecasts Incorporate Information in Prior Dividends?** Somnath Das, University of Illinois at Chicago; Philipp Schaberl, University of Denver; Pradyot K. Sen, University of Washington, Bothell
- Board 87 Contributions of Sorter's "Events" Approach to Accounting Theory.** Sadaharu Takeshima, Kanazawa University
- Board 88 Benefits of Carbon Reductions Disclosure and Carbon Reductions? Evidence from Chinese Listed Companies.** Fangjun Wang, Xi'an Jiaotong University; Junqin Sun, Xi'an Jiaotong University; Luying Xu, Xi'an Jiaotong University; Xuanzi Wang, Xi'an Jiaotong University; Shuolei Xu, Xi'an Jiaotong University
- Board 89 How Do Analysts' Forecast Characteristics Relate to Investment Efficiency.** Lingmin Xie, City University of Hong Kong
- Board 90 Do Opaque Firms Prefer Liquidity? An International Evidence.** Sang-Giun Yim, Kookmin University
- Board 91 Corporate Social Responsibility and the Market Reaction to Financial Restatements.** Jerry McWilliams, The University of Texas at San Antonio; Jennifer Yin, The University of Texas at San Antonio

RESEARCH INTERACTION FORUM IV

TUESDAY, AUGUST 9, 2016 — 3:00 PM-4:30 PM

Hilton, 3rd Floor, Promenade

- Board 20 The Impact of Insider Trading on Analyst Coverage and Forecasts.** Guanming He, University of Warwick; David Marginson, University of Warwick; Peggy Qiyao Zhu, PricewaterhouseCoopers (PwC)/University of Warwick
- Board 21 The Impact of Product and Business Expansion Disclosures on Analyst Coverage and Forecasts.** Guanming He, University of Warwick; David Marginson, University of Warwick; Daisy Dai, University of Warwick
- Board 22 Breakdowns in Internal Control in Bank Trading Information Systems: The Case of the Fraud at Societe Generale.** Charles Richard Baker, Adelphi University; Nancy J. Leo, AML Solutions
- Board 23 Awareness for Next Generation Completeness Assurance by a New Class of Controls.** David Y. Chan, St. John's University; Philip I. Elsas, ComputationalAuditing.com
- Board 24 Insider Trading and PEAD.** Lyungmae Choi, Arizona State University; Lucile Faurel, Arizona State University; Stephen Hillegeist, Arizona State University
- Board 25 Voluntary Nonfinancial Disclosure and Real Activity.** Shira Cohen, Temple University
- Board 26 The Effects of Corporate Social Responsibility Reporting on Audit Quality, Audit Committee Quality, Auditor Tenure, and Auditor Dismissal.** Siew Chan, Nova Southeastern University; Timothy S. Creel, University of Detroit Mercy; Qian Song, Rochester Institute of Technology; Yuliya Yurova, Nova Southeastern University
- Board 27 Employee Partnership and Corporate Earnings Quality.** Alireza Daneshfar, University of New Haven
- Board 28 Accounting Innovations and the Diffusion-Adoption Process: Challenges for Local Government, the Case of Sri Lanka.** Thusitha Dissanayake, RMIT University; Steven Dellaportas, RMIT University; Premasiri Yapa, RMIT University
- Board 29 Engagement Partner Attributes and Audit Quality: Does the Partner's Ownership Stake Matter?** Mine Hatice Aksu, Sabanci University; Sebahattin Demirkan, University of Maryland College Park
- Board 30 CFO Act: 25 Years Later.** Joseph DioGuardi, Truth in Government
- Board 31 Accounting Fraud and the Breakdown of Board Oversight.** Madeline A. Domino, Mercer University
- Board 32 The Effects of Accounting Disclosures on the Value Judgments of Angel Investors.** Bryan Cataldi, Butler University; Tom Downen, The University of North Carolina Wilmington
- Board 33 Meeting the Challenges Posed by the Shortage of Accounting Faculty: Customized Recruiting Strategies.** Matthew Fish, University of Wisconsin—Eau Claire; D'Arcy Becker, University of Wisconsin—Whitewater; William F. Miller, University of Wisconsin—Eau Claire
- Board 34 Traditional Double-Entry Accounts and the Formation of Modern Financial Accounts for Manufacturing Companies.** Daijro Fujimura, Hiroshima Shudo University
- Board 35 The Role of Pre-Lecture Videos on Graduate Business Students' Learning.** Maretno A. Harjoto, Pepperdine University
- Board 36 Audit Committee Accounting Expertise, Board Independence and Forward-Looking Disclosures: A Study of U.S. Companies.** Cristina Abad, University of Seville; Francisco Bravo, University of Seville
- Board 37 Positive and Negative Effects of Disaggregated Reporting: An Experimental Examination of Managerial Opportunism and Capital Investment.** Heba Yousef Abdel-Rahim, Georgia State University; Jeffrey Hales, Georgia Institute of Technology; Douglas E. Stevens, Georgia State University
- Board 38 The Multidisciplinary Audit Team: Diversity Challenges for Non-Financial Information Assurance.** Angela Hecimovic, The University of Sydney; Nonna Martinov-Bennie, Macquarie University
- Board 39 Managerial Discretions on the Assumptions in Corporate Pension Accounting.** Kyongsun Heo, Korea University; Jinhan Pae, Korea University
- Board 40 Tax Induced Price Jumps—An Empirical Analysis of the Introduction of a Real Estate Capital Gains Tax in Austria.** Stephanie Hoermanseder, WU Vienna University of Economics and Business; Matthias Petutschnig, WU Vienna University of Economics and Business

RESEARCH INTERACTION FORUM IV

TUESDAY, AUGUST 9, 2016 — 3:00 PM-4:30 PM

Hilton, 3rd Floor, Promenade

- Board 41 Together in Good Times and in Bad Times: Business Groups and Their Information Environment.** Hyun A. Hong, University of California, Riverside
- Board 42 Implications of Corporate Tax Inversions.** Agatha E. Jeffers, Montclair State University; Frank Aquilino, Montclair State University; Samuel Naymark, Montclair State University; Nikolina Stojkovic, Montclair State University
- Board 43 Internationalization and Auditor Choice.** Shou-Min Tsao, National Central University; Hsueh-Tien Lu, National Central University; Edmund Keung, National University of Singapore
- Board 44 Does Earnings Guidance Invite Earnings Management?** Thomas A. King, Case Western Reserve University
- Board 45 Health Care Reform: Hospital Decisions and Their Impact on the Bottom Line.** Mehmet C. Kocakulah, University of Southern Indiana; David Austill, Union University; Eric Henderson, Deaconess Hospital
- Board 46 Coverage Termination Due to Resources Constraints: Cheap Talk or Euphemism for Bleak Business Prospects?** Andreas Charitou, University of Cyprus; Irene Karamanou, University of Cyprus; Anastasia Kopita, University of Essex
- Board 47 Evaluating XBRL's Impact on the Coverage, Accuracy and Timeliness of Security Analysts' Next-Year EPS Forecasts.** Sherwood L. Lambert, University of West Florida; Kevin Krieger, University of West Florida; Nathan A. Mauck, University of Missouri—Kansas City
- Board 48 Do Big 4 Audits Improve the Reliability of Accruals? Evidence from Working Capital Accruals.** Cheol Lee, Wayne State University; Jong Eun Lee, Sungkyunkwan University; Myung S. Park, Virginia Commonwealth University
- Board 49 Corporate Social Responsibility and Operating Cash Flows Management.** Hyun Pyo Kim, Sungkyunkwan University; Jeong-Bon Kim, University of Waterloo; Yong Gyu Lee, Sungkyunkwan University
- Board 50 Corporate Risk-Taking after Adoption of Compensation Clawback Provisions.** Yin Liu, University of Massachusetts Lowell; Huiqi Gan, University of Massachusetts Lowell; Khondkar E. Karim, University of Massachusetts Lowell
- Board 51 The Stock Price Reaction to Investment News: New Evidence from Modeling Optimal Capex and Capex Guidance.** Jianchuan Luo, New York University
- Board 52 Technological Innovation and Creditor Value.** Fenglong Xiao, National University of Singapore; Jiameng Ma, National University of Singapore; Yue Qiu, University of Houston
- Board 53 A Case Study Exploring the Governance Structure in State-Owned Enterprises: The Special Projects of Ghana.** Edward Boateng, Walden University; Roger W. Mayer, SUNY College at Old Westbury; Wen-Wen Chien, SUNY College at Old Westbury
- Board 54 Group Identification and Young Assurance Professionals' Ethical Decision Making: What's in a Name?** Janet B. Morrill, University of Manitoba
- Board 55 Turnover Intentions of Internal Auditors.** Grace Mubako, The University of Texas at El Paso
- Board 56 Return-Maximizing CEO Compensation Contracts, Growth Prospects and Business/Equity Risks.** Jagdish Pathak, University of Windsor; Gurupdes Pandher, University of Windsor
- Board 57 The Impact of Corporate Social Responsibility Disclosure on Corporate Reputation.** Anastasia Axjonow, Technical University of Dortmund; Juergen Ernstberger, Technische Universität München; Christiane Pott, Technical University of Dortmund
- Board 58 COSO 2013 Compliance and Audit Fees.** Kunsu Park, University of Hawaii at Manoa; Juan Qin, University of Hawaii at Manoa
- Board 59 The Impact of Corporate Governance on Auditor Choice: Evidence from Germany.** Reiner Quick, Darmstadt University Technology; Niklas Schenk, Darmstadt University Technology; Florian Schmidt, Darmstadt University Technology; Thilo Towara, Darmstadt University Technology
- Board 60 The Impact of Pre-SOX Initiatives by the SEC against Earnings Management.** Joseph Kerstein, Yeshiva University; Atul Rai, Wichita State University
- Board 61 Freshman Mentoring.** Arundhati Rao, Towson University
- Board 62 PCAOB Deficiencies and Audit Fees.** Pervaiz Alam, Kent State University; Laura K. Rickett, Cleveland State University

RESEARCH INTERACTION FORUM IV

TUESDAY, AUGUST 9, 2016 — 3:00 PM-4:30 PM

Hilton, 3rd Floor, Promenade

- Board 63 The Merit of the DATA Act to Enhance Governmental Reporting Process: A Corporate Governance Perspective.** Jacob Errichetti, Bryant University; Saeed Roohani, Bryant University
- Board 64 The Impact of Moral Reasoning on Whistleblowing Intentions.** Tara J. Shawver, King's College; Todd A. Shawver, Bloomsburg University of Pennsylvania
- Board 65 Peer Performance and Earnings Management.** Qianqian Du, University of Stavanger; Rui Shen, Nanyang Technological University
- Board 66 Assessing the Brazilian Taxpayer Behavior through the Slippery Slope Framework.** Fabio Pereira da Silva, University of São Paulo; Reinaldo Guerreiro, University of São Paulo
- Board 67 A Critical Examination of Auditors' Public Interest Responsibilities from Stakeholder Perspective: Theoretical Concepts, Standards and Limits.** Bahram Soltani, Paris-Sorbonne University
- Board 68 CEO Tenure and Audit Pricing.** Santanu Mitra, Wayne State University; Hakjoon Song, The University of Akron
- Board 69 Ambiguity and Investor Demand for Accounting Conservatism.** Martin Staehle, University of Bern
- Board 70 The Impact of SOX Regulatory Provisions and the SEC Enforcement Actions on Forced CEO/CFO Turnover in Response to Financial Misrepresentation.** Jui-Chin Chang, Texas A&M International University; Cynthia B. Lloyd, Texas A&M International University; Huey-Lian Sun, Morgan State University
- Board 71 Achieving Financial Success for Microfinance Institutions (MFIs): The Role of Deposits.** George Joseph, University of Massachusetts Lowell; Shakil Quayes, University of Massachusetts Lowell; Jiali Tang, University of Massachusetts Lowell
- Board 72 Taxation Policy in Virtual Worlds: Issues Raised by Bitcoin and other Virtual Convertible Currencies.** Brian E. Mennecke, Iowa State University; Bryan Cataldi, Butler University; William D. Terando, Butler University
- Board 73 Managerial Empire Building and Participation in the Budgeting Process.** Katrin Weiskirchner-Merten, Vienna University of Economics and Business
- Board 74 The Transformation of Auditors' Organizational Form, Legal Environment, and Audit Fees: Evidence from China.** Shing-Jen Wu, Soochow University; Wuchun Chi, National Chengchi University; Moe Chan, Soochow University
- Board 75 Competition, Auditor Independence and Audit Quality.** Shirley J. Daniel, University of Hawaii at Manoa; Fujiao Xie, University of Hawaii at Manoa; Jian Zhou, University of Hawaii at Manoa
- Board 76 The Mystery of Zero-Leverage Firms: An Investigation of Their Tax Avoidance Behavior.** Shawn Xu, University of Wyoming
- Board 77 The Accounting Profession in Former French Colonies in ASEAN: Cambodia and Vietnam.** Premasiri Yapa, RMIT University; Brendan O'Connell, RMIT University; Mark Wheaton, RMIT University Vietnam
- Board 78 Fair Value Measurement, Value Relevance and Economic Development: The Adoption Evidence of China's Listed Firms.** Guohua Zhang, Xiamen University; Xiaohui Qu, Xiamen University
- Board 79 Growth Persistence in AEG Model.** Pascal Alphonse, University of Lille II; Michel Levasseur, University of Lille II; Xia Zhang, University of Lille II
- Board 80 Are Consolidated Statements More Useful than Separate Statements? Evidence from China.** Hua Zhou, Renmin University of China; Cheng Lai, Renmin University of China; Yang Li, State Grid Energy Research Institute; Zhuoran Zhang, Renmin University of China
- Board 81 Do Auditors Strive to Improve Audit Quality after Sanctions? Evidence from an Emerging Market.** Junxiong Fang, Fudan University; Heibatollah Sami, Lehigh University; Haiyan (Helen) Zhou, The University of Texas Rio Grande Valley
- Board 82 The Moderating Role of Internal Control in Tax Avoidance.** Hanwen Chen, University of International Business and Economics; Daoguang Yang, Xiamen University; Xinmin Zhang, University of International Business and Economics; Nan Zhou, Binghamton University, SUNY
- Board 83 Conditional Accounting Conservatism and Reporting Covenants in Loan Contracts.** Chenqi Zhu, New York University

RESEARCH INTERACTION FORUM V

WEDNESDAY, AUGUST 10, 2016 — 9:45 AM-11:00 AM

Hilton, 3rd Floor, Promenade

- Board 22 Documentation of Transfer Pricing: A New Global Approach.** Wagdy M. Abdallah, Seton Hall University
- Board 23 A Test of the Functional Fixation Hypothesis Using Derivative Financial Instruments.** Fatima Alali, California State University, Fullerton; Asokan Anandarajan, New Jersey Institute of Technology; Dona Siregar, SUNY College at Oneonta
- Board 24 The High Court Rules on the ERISA Fiduciary Duty to Monitor and Remove Imprudent Investments and Application of the Statute of Limitations.** Mark Aquilio, St. John's University
- Board 25 Exploring the Dimensions of Abnormal Accruals.** Lucia Bellora-Bienengräber, University of Hamburg; Frank Schiemann, University of Hamburg
- Board 26 Does Having More Audit Clients Lead to Lower Audit Quality? A Viewpoint from Auditors' Span of Control.** Ruey-Dang Chang, National Chung Hsing University; Yee-Chy Tseng, National Kaohsiung University of Applied Sciences
- Board 27 Herding on Earnings News: The Role of Institutional Investors in Post-Earnings-Announcement Drift.** Linda H. Chen, Washington State University; Wei Huang, College of St. Benedict and St. John's University; George J. Jiang, Washington State University
- Board 28 Inside Debt Uncertainty and Corporate Credit Risk: Funded Status Perspective.** Tsung-Kang Chen, Fu Jen Catholic University
- Board 29 Family Firms and Accounting Conservatism.** Tzu-Ching Weng, Feng Chia University; Hsin Yi Chi, National Chung Hsing University; Guang-Zheng Chen, Feng Chia University
- Board 30 Audit Partner's Length of Audit Experience and Audit Quality.** Ahrum Choi, Seoul National University; Wonsuk Ha, Seoul National University; Joonil Lee, Kyunghee University; Catherine Hyejung Sonu, Korea National Open University
- Board 31 Personality Traits and Investigation Procedures That Differ by Level of Fraud Investigation Experience.** Natacha Cruz, Florida Southern College; Lynn H. Clements, Florida Southern College; Michael Knudstrup, Florida Southern College
- Board 32 Auditor Reputation and Long-Run IPO Returns.** Sudip Datta, Wayne State University; Mark Gruskin, The Pennsylvania State University Lehigh Valley; Mai Iskandar-Datta, Wayne State University
- Board 33 A Comparison of Government and Private Sector Accounting Professionals: An Exploratory Study.** Hossein Nouri, The College of New Jersey; Maria Domingo, The College of New Jersey
- Board 34 Social Trust, Media Coverage, and Corporate Misconduct: Evidence from China.** Wang Dong, Zhejiang University; Honglin Han, Zhejiang University; Yun Ke, Brock University; Kam C. Chan, Western Kentucky University
- Board 35 Worlds in Collision: How the Fall of Arthur Andersen Crushed Both Accounting Professionalism and Commercialism, Ironically Ushering in Regulated Accountancy.** Timothy J. Fogarty, Case Western Reserve University
- Board 36 The Effect of State Antitakeover Laws on Corporate Tax Avoidance.** Xinghua Gao, Governors State University; Yonghong Jia, Governors State University
- Board 37 Diamond Foods, Inc.: A Comprehensive Case in Financial Analysis and Valuation.** Mahendra R. Gujarathi, Bentley University
- Board 38 Internal Audit Practices and Standards: External and Internal Auditors' Perceptions on Compliance in an Emerging Economy.** Mohamed A. Hegazy, The American University in Cairo; Marwa Farghaly, The American University in Cairo
- Board 39 Evaluating the Long-Term Valuation Effect of Efficient Asset Utilization and Profit Margin on Stock Returns: Additional Evidence from the DuPont Identity.** Robert Houmes, Jacksonville University; Daphne Wang, Jacksonville University
- Board 40 Insider Trading and Response to Earnings Announcements: The Impact of Accelerated Disclosure Requirements.** Semih Tartaroglu, Wichita State University; Michael J. Imhof, Wichita State University
- Board 41 Does an Insider's Wealth Matter in the Decision to Engage in Informed Insider Trading?** Juha-Pekka Kallunki, University of Oulu; Jenni Mikkonen, University of Oulu; Henrik Nilsson, Stockholm School of Economics; Mikko Puhakka, University of Oulu

RESEARCH INTERACTION FORUM V

WEDNESDAY, AUGUST 10, 2016 — 9:45 AM-11:00 AM

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- Board 42 Implications of Firms Having Both Highly Negative Accruals and Cash Flows for Test of Accruals Anomaly.** Jung Hoon Kim, Florida International University; Young Jun Kim, Hankuk University of Foreign Studies
- Board 43 The Effects of Tournament Incentive Contracts and Relative Performance Feedback on Task Effort, Learning Effort, and Performance.** George Lee, Simon Fraser University
- Board 44 Investor Reaction to the Stock Gifts of Controlling Shareholders.** Woon-Oh Jung, Seoul National University; Su Jeong Lee, Seoul National University
- Board 45 The Factual and Investor-Perceived Relevance of Positive Net Deferred Taxes for Firms Reporting Consecutive Losses.** Hanni Liu, The University of Texas at San Antonio; Emeka Nwaeze, The University of Texas at San Antonio; K. K. Raman, The University of Texas at San Antonio
- Board 46 Does Requiring an Engagement Partner Signature Lower Information Asymmetry and Cost of Capital? Evidence from the United Kingdom.** Shirley Liu, Florida Atlantic University
- Board 47 Inventory Management and Financial Reporting Quality.** Edwin Lim, Monash University; Dharmendra Naidu, Monash University; Farshid Navissi, Monash University
- Board 48 The Role of Managerial Vega and Ownership in the Association between Managerial Ability and Purchase Obligations.** Dharmendra Naidu, Monash University; Farshid Navissi, Monash University; Kumari Ranjeeni, Monash University
- Board 49 The Effects of Restatements and Audit Tenure on Public Trust.** Robert Marley, The University of Tampa; Nicole R. McCoy, North Carolina Central University; Aisha G. Meeks, Dalton State College
- Board 50 Fraud Victims Auditors' Perception and Skepticism.** Mohammad Jizi, Lebanese American University; Rabih Nehme, Lebanese American University; Rofayda El Hout, Lebanese American University
- Board 51 An Analysis of Professionals' Declining Response Rates to Studies Published in *Auditing: A Journal of Practice & Theory*.** Charles D. Bailey, The University of Memphis; Porschia Nkansa, The University of Memphis
- Board 52 The Impact of Managerial Ability on the Pricing and Non-Price Terms of Corporate Debt.** Alex Petkevich, The University of Toledo; Andrew Prevost, The University of Vermont
- Board 53 Evaluating Conformity of Municipality Financial Data to Benford's Distribution: An Exploratory Study.** Cheryl L. Prachyl, University of Dallas; Mary Fischer, The University of Texas at Tyler; Treba Marsh, Stephen F. Austin State University
- Board 54 The Predictive Ability of Capitalized Exploration and Evaluation Expenditure under IFRS 6.** Alexey Feigin, The University of Technology Sydney; Andrew Ferguson, The University of Technology Sydney; Gabriel Pundrich, Bocconi University
- Board 55 Inconsistencies and Composition, and the Value Relevance of Non-GAAP Earnings of Red Chip Companies.** Yin Shi, Massey University; Asheq R. Rahman, Auckland University of Technology; Lei Cai, Massey University
- Board 56 Journal Lists and Steps to Develop Them.** Alan Reinstein, Wayne State University; Barbara A. Apostolou, West Virginia University
- Board 57 Disaggregation of the Investment Property Components and the Aggregated Reliability Score: New Perspectives from the Stock Exchange of Thailand.** Thanadol Ruksapol, Chulalongkorn University; Pongprot Chatraphorn, Chulalongkorn University
- Board 58 The Effect of Industry Competition on Efficacy of Fundamental Analysis.** Irfan Safdar, The University of North Carolina at Greensboro
- Board 59 Audit Engagements by Small and Medium-Sized Audit Firms and CPAOB Inspections in Japan.** Ayami Sakai, Doshisha University
- Board 60 Why Do Family Firms Impair Goodwill Less than Non-Family Firms?** Suresh Radhakrishnan, The University of Texas at Dallas; Annalisa Pencipec, Bocconi University; Gianfranco Siciliano, Bocconi University
- Board 61 Debunking the Myth of Shareholder Ownership of Companies: Some Implications for Corporate Governance and Financial Reporting.** Prem Sikka, University of Essex; John Stitttle, University of Essex

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WEDNESDAY, AUGUST 10, 2016 — 9:45 AM-11:00 AM

Hilton, 3rd Floor, Promenade

- Board 62** **Tone at the Top, Ethics, Accountability and Control within European Companies.** Bahram Soltani, Paris-Sorbonne University
- Board 63** **An Empirical Evidence of the Voluntary Disclosure for the SMEs Accounting in Japan: Professional Accountant's Perspectives.** Satoshi Sugahara, Kwansei Gakuin University; Yan Yan Ji, Hiroshima Shudo University
- Board 64** **Environmental Uncertainty and Tax Avoidance.** Henry Huang, Yeshiva University; Li Sun, The University of Tulsa; Joseph Zhang, The University of Memphis
- Board 65** **Regulating Financial Crises in the United States of America, the Dialectic and Beyond.** Aida Sy, Critical Accounting Projects; Anthony Tinker, Baruch College—CUNY
- Board 66** **Same Information, Different Valuation: New Evidence on the Value of Voluntary Assurance.** Takayoshi Nakaoka, Kinki University; Tomomi Takada, Kobe University; Hirofumi Uchida, Kobe University
- Board 67** **Critical Perspective Studies the Importance of the Commodity Form for Marx in Volume 1 of *Kapital*.** Anthony Tinker, Baruch College—CUNY; Aida Sy, Critical Accounting Projects
- Board 68** **Analyzing Organizational Control from the Viewpoint of the Agent's Individual Attributes.** Toshiaki Wakabayashi, Waseda University
- Board 69** **Attention Effects in a High-Frequency World.** Bidisha Chakrabarty, Saint Louis University; Pamela C. Moulton, Cornell University; Xu (Frank) Wang, Saint Louis University
- Board 70** **Why Must We Teach the Rules of Debit and Credit in the Introductory Accounting Courses?** Sony Warsono, Gadjah Mada University
- Board 71** **The Effect of Reporting Framework on Lenders' Assessments of Financial Reporting Quality.** F. Todd DeZoort, The University of Alabama; Anne M. Wilkins, The University of Tennessee at Chattanooga; Scot Justice, Colorado State University
- Board 72** **Impact of Family Related Factors on Students' Learning Performance in the First Post-Secondary Accounting Course.** Meifang Xiang, University of Wisconsin—Whitewater
- Board 73** **High-interest Entrusted Loans, Earnings Persistence, and Value Relevance.** Yan Yu, Beijing Technology and Business University; Yi-Tsung Lee, Peking University; Robert (Chi-Wing) Fok, University of Wisconsin—Parkside
- Board 74** **The Impact of Strong Corporate Governance and IFRS Adoption on the Economic Growth Rate of the IFRS Adoptee Countries.** Syed K. Zaidi, Midwestern State University; Veronica Paz, Indiana University of Pennsylvania
- Board 75** **The Spillover Effect of Bright-Line Tests: Evidence from China.** Yunling Song, Zhejiang University; Ling Zhou, The University of New Mexico

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