# TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other Activities</td>
<td>2</td>
</tr>
<tr>
<td>2016 Program Advisory Committee</td>
<td>4</td>
</tr>
<tr>
<td>Section-Sponsored Session Teams</td>
<td>4</td>
</tr>
<tr>
<td>List of Exhibitors</td>
<td>6</td>
</tr>
<tr>
<td>Exhibit Hall Map</td>
<td>7</td>
</tr>
<tr>
<td>Friday, August 5, 2016</td>
<td>10</td>
</tr>
<tr>
<td>Saturday, August 6, 2016</td>
<td>10</td>
</tr>
<tr>
<td>Sunday, August 7, 2016</td>
<td>10</td>
</tr>
<tr>
<td>Monday, August 8, 2016</td>
<td>11</td>
</tr>
<tr>
<td>Tuesday, August 9, 2016</td>
<td>37</td>
</tr>
<tr>
<td>Wednesday, August 10, 2016</td>
<td>63</td>
</tr>
<tr>
<td>Effective Learning Strategies Sessions</td>
<td>93</td>
</tr>
<tr>
<td>Emerging and Innovative Research Forum</td>
<td>97</td>
</tr>
<tr>
<td>Research Interaction Forum</td>
<td>100</td>
</tr>
<tr>
<td>Index</td>
<td>115</td>
</tr>
<tr>
<td>Future Annual Meetings</td>
<td>139</td>
</tr>
</tbody>
</table>

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
<table>
<thead>
<tr>
<th>Date</th>
<th>Time</th>
<th>Event</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>SUNDAY, AUGUST 7, 2016</td>
<td>4:30 PM–6:30 PM</td>
<td>Arizona State University and The University of Arizona Networking Mixer</td>
<td>Hilton, 2nd Floor, Regent</td>
</tr>
<tr>
<td>SUNDAY, AUGUST 7, 2016</td>
<td>5:00 PM–7:00 PM</td>
<td>University of Illinois Alumni/Faculty Reception</td>
<td>Hilton, 2nd Floor, Gramercy East</td>
</tr>
<tr>
<td>SUNDAY, AUGUST 7, 2016</td>
<td>5:30 PM–7:30 PM</td>
<td>University of Missouri Reception</td>
<td>Hilton, Concourse Level, Concourse G</td>
</tr>
<tr>
<td>SUNDAY, AUGUST 7, 2016</td>
<td>6:00 PM–7:00 PM</td>
<td>International Accounting Section Member Reception</td>
<td>Hilton, Concourse Level, Concourse A</td>
</tr>
<tr>
<td>SUNDAY, AUGUST 7, 2016</td>
<td>6:00 PM–8:00 PM</td>
<td>CPA Canada/CAAA Reception</td>
<td>Hilton, 3rd Floor, Mercury Rotunda</td>
</tr>
<tr>
<td>SUNDAY, AUGUST 7, 2016</td>
<td>7:00 PM–9:00 PM</td>
<td>The University of Georgia Reception</td>
<td>Hilton, 2nd Floor, Murray Hill East</td>
</tr>
<tr>
<td>SUNDAY, AUGUST 7, 2016</td>
<td>7:00 PM–9:30 PM</td>
<td>Virginia Tech Reception</td>
<td>Hilton, 4th Floor, New York</td>
</tr>
<tr>
<td>SUNDAY, AUGUST 7, 2016</td>
<td>7:00 PM–10:00 PM</td>
<td>The Hong Kong Polytechnic University Reception</td>
<td>Hilton, 4th Floor, East</td>
</tr>
<tr>
<td>SUNDAY, AUGUST 7, 2016</td>
<td>7:30 PM–9:30 PM</td>
<td>Abacus Cocktail Reception</td>
<td>Hilton, 4th Floor, Lincoln</td>
</tr>
<tr>
<td>SUNDAY, AUGUST 7, 2016</td>
<td>8:00 PM–10:00 PM</td>
<td>Academy of Accounting Historians Ice Cream Social</td>
<td>Hilton, 2nd Floor, Gramercy East</td>
</tr>
<tr>
<td>SUNDAY, AUGUST 7, 2016</td>
<td>9:00 PM–10:30 PM</td>
<td>Deloitte Dessert Reception</td>
<td>Hilton, 3rd Floor, Mercury Ballroom</td>
</tr>
<tr>
<td>MONDAY, AUGUST 8, 2016</td>
<td>7:00 AM–8:15 AM</td>
<td>CAQ Accounting Doctoral Scholars Breakfast</td>
<td>Hilton, 2nd Floor, Murray Hill East</td>
</tr>
<tr>
<td>MONDAY, AUGUST 8, 2016</td>
<td>5:00 PM–6:30 PM</td>
<td>AICPA Fellowship for Minority Students and PcEEC</td>
<td>Hilton, 2nd Floor, Murray Hill East</td>
</tr>
<tr>
<td>MONDAY, AUGUST 8, 2016</td>
<td>5:30 PM–7:30 PM</td>
<td>USC Leventhal Alumni Reception and Dinner</td>
<td>Hilton, Lobby Level, Herb N’ Kitchen, Private Dining Room 2</td>
</tr>
<tr>
<td>MONDAY, AUGUST 8, 2016</td>
<td>8:00 PM–10:00 PM</td>
<td>BYU Reception</td>
<td>Hilton, 2nd Floor, Gramercy West</td>
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<tr>
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<td></td>
<td>Michigan State University Alumni Reception</td>
<td>Hilton, 4th Floor, New York</td>
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<td>8:00 PM–10:00 PM</td>
<td>CAPANA Reception</td>
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<td>Hilton, 2nd Floor, Beekman</td>
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<tr>
<td>MONDAY, AUGUST 8, 2016</td>
<td>8:00 PM–11:00 PM</td>
<td>Grant Thornton Reception (By Invitation Only)</td>
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<tr>
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<td></td>
<td>Sheraton, 2nd Floor, Empire West</td>
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<tr>
<td>MONDAY, AUGUST 8, 2016</td>
<td>8:30 PM–10:00 PM</td>
<td>Florida State University Reception</td>
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<td></td>
<td>Hilton, 2nd Floor, Gibson</td>
<td></td>
</tr>
<tr>
<td>MONDAY, AUGUST 8, 2016</td>
<td>9:00 PM–Midnight</td>
<td>Indiana University/University of Washington Reception</td>
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<td>Sheraton, 2nd Floor, Empire East</td>
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<td></td>
<td>University of Michigan Reception Accounting Group Reception</td>
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<td></td>
<td>Sheraton, 2nd Floor, Central Park West</td>
<td></td>
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<tr>
<td>MONDAY, AUGUST 8, 2016</td>
<td>9:30 PM–11:30 PM</td>
<td>Journal of Accounting and Public Policy Reception</td>
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<td>Hilton, Concourse Level, Concourse G</td>
<td></td>
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<tr>
<td>TUESDAY, AUGUST 9, 2016</td>
<td>7:00 AM–8:00 AM</td>
<td>AICPA Academic Champions Breakfast</td>
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<td></td>
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<td>Hilton, 2nd Floor, Murray Hill East</td>
<td></td>
</tr>
<tr>
<td>TUESDAY, AUGUST 9, 2016</td>
<td>7:00 AM–8:15 AM</td>
<td>Institute of Management Accountants Breakfast</td>
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<td>Sheraton, 2nd Floor, Empire East</td>
<td></td>
</tr>
<tr>
<td>TUESDAY, AUGUST 9, 2016</td>
<td>7:00 AM–8:30 AM</td>
<td>University of Pittsburgh/Katz CBA Breakfast</td>
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<td>Hilton, Concourse Level, Concourse B</td>
<td></td>
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<tr>
<td>TUESDAY, AUGUST 9, 2016</td>
<td>5:30 PM–7:00 PM</td>
<td>Accounting Doctoral Students Reception</td>
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<td></td>
<td></td>
<td>Hilton, 3rd Floor, Mercury Rotunda</td>
<td></td>
</tr>
<tr>
<td>TUESDAY, AUGUST 9, 2016</td>
<td>5:45 PM–7:00 PM</td>
<td>European Accounting Review Reception</td>
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<tr>
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<td>Hilton, 4th Floor, Hudson</td>
<td></td>
</tr>
<tr>
<td>TUESDAY, AUGUST 9, 2016</td>
<td>5:45 PM–7:30 PM</td>
<td>Harvard Business School Reception</td>
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<tr>
<td></td>
<td></td>
<td>Hilton, Concourse Level, Concourse H</td>
<td></td>
</tr>
<tr>
<td>TUESDAY, AUGUST 9, 2016</td>
<td>7:00 PM–10:00 PM</td>
<td>University of Rochester—Reception for Jerry Zimmerman</td>
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<td>Hilton, 2nd Floor, Gibson</td>
<td></td>
</tr>
<tr>
<td>TUESDAY, AUGUST 9, 2016</td>
<td>8:00 PM–10:00 PM</td>
<td>Penn State University Reception</td>
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<td></td>
<td></td>
<td>Hilton, 3rd Floor, Mercury Rotunda</td>
<td></td>
</tr>
<tr>
<td>WEDNESDAY, AUGUST 10, 2016</td>
<td>6:45 AM–8:00 AM</td>
<td>CGMA Breakfast</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>Sheraton, 2nd Floor, Central Park West</td>
<td></td>
</tr>
<tr>
<td>WEDNESDAY, AUGUST 10, 2016</td>
<td>7:00 AM–8:15 AM</td>
<td>Ole Miss Breakfast</td>
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<tr>
<td></td>
<td></td>
<td>Hilton, 4th Floor, New York</td>
<td></td>
</tr>
</tbody>
</table>
**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
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.

<table>
<thead>
<tr>
<th>Exhibitor</th>
<th>Booth</th>
</tr>
</thead>
<tbody>
<tr>
<td>AACSB International</td>
<td>26</td>
</tr>
<tr>
<td>Aequo International</td>
<td>17</td>
</tr>
<tr>
<td>American Accounting Association</td>
<td>55</td>
</tr>
<tr>
<td>American Institute of CPAs</td>
<td>3</td>
</tr>
<tr>
<td>Armond Dalton Publishers, Inc.</td>
<td>20</td>
</tr>
<tr>
<td>AuditAnalytics</td>
<td>30</td>
</tr>
<tr>
<td>Becker Professional Education</td>
<td>13</td>
</tr>
<tr>
<td>Beta Alpha Psi</td>
<td>9</td>
</tr>
<tr>
<td>Cabezoa</td>
<td>24</td>
</tr>
<tr>
<td>Cambridge Business Publishers</td>
<td>4</td>
</tr>
<tr>
<td>Cengage Learning</td>
<td>35</td>
</tr>
<tr>
<td>Center for Audit Quality</td>
<td>47</td>
</tr>
<tr>
<td>CPA Sit Solutions</td>
<td>29</td>
</tr>
<tr>
<td>CyberText Computerized Practice Sets</td>
<td>42</td>
</tr>
<tr>
<td>Elsevier</td>
<td>38</td>
</tr>
<tr>
<td>Emerald Group Publishing</td>
<td>37</td>
</tr>
<tr>
<td>Gleim Exam Prep</td>
<td>18</td>
</tr>
<tr>
<td>IDEA Academic Partnership</td>
<td>46</td>
</tr>
<tr>
<td>Institute of Chartered Accountants in England and Wales (ICAEW)</td>
<td>43</td>
</tr>
<tr>
<td>Institute of Management Accountants (IMA)</td>
<td>8</td>
</tr>
<tr>
<td>McGraw-Hill Education</td>
<td>2</td>
</tr>
<tr>
<td>National Association of Certified Valuation Analysts (NACVA)</td>
<td>15</td>
</tr>
<tr>
<td>National Association of State Boards of Accountancy (NASBA)</td>
<td>54</td>
</tr>
<tr>
<td>New Accountant Magazine</td>
<td>12</td>
</tr>
<tr>
<td>Pearson</td>
<td>31</td>
</tr>
<tr>
<td>The PhD Project</td>
<td>25</td>
</tr>
<tr>
<td>Roger CPA Review</td>
<td>33</td>
</tr>
<tr>
<td>Routledge</td>
<td>50</td>
</tr>
<tr>
<td>S&amp;P Global Market Intelligence</td>
<td>22</td>
</tr>
<tr>
<td>Surgent CPA Review</td>
<td>11</td>
</tr>
<tr>
<td>Tableau Software</td>
<td>27</td>
</tr>
<tr>
<td>The Institute of Internal Auditors (IIA)</td>
<td>40</td>
</tr>
<tr>
<td>UN Women—the United Nations Entity for Gender Equality and the Empowerment of Women</td>
<td>44</td>
</tr>
<tr>
<td>Thomson Reuters</td>
<td>39</td>
</tr>
<tr>
<td>Van-Griner Publishing</td>
<td>41</td>
</tr>
<tr>
<td>West Academic</td>
<td>10</td>
</tr>
<tr>
<td>Wharton Research Data Services</td>
<td>23</td>
</tr>
<tr>
<td>Wiley</td>
<td>1</td>
</tr>
<tr>
<td>Wolters Kluwer</td>
<td>7</td>
</tr>
</tbody>
</table>
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
<table>
<thead>
<tr>
<th>Time</th>
<th>Session</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Tuesday, August 9</strong></td>
<td></td>
</tr>
<tr>
<td>10:15 am–11:45 am</td>
<td>4.01 Continuing the Conversation: How to Become a Learned Profession by 2036</td>
</tr>
<tr>
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<td>4.02 Accounting IS Big Data: Model Cases, Courses, and Curricula</td>
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<tr>
<td>2:00 pm–3:30 pm</td>
<td>5.01 Changing Faculty Mix: Opportunities and Challenges</td>
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<td>5.02 The Voluntary Application of IFRS in Japan and Considerations for Future Mandatory Application</td>
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<tr>
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<td>5.03 Teaching with Academic Codification</td>
</tr>
<tr>
<td></td>
<td>5.04 Teaching Award Winners: Bea Sanders, George Krull, and Mark Chain Awards</td>
</tr>
<tr>
<td>4:00 pm–5:30 pm</td>
<td>6.01 Developing Our Publications Ethics Policies: Opportunities for Input</td>
</tr>
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<td>6.02 Visualization: A Picture Is Worth a Thousand Words</td>
</tr>
<tr>
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<td>6.03 Big Data Cases in the Classroom</td>
</tr>
<tr>
<td><strong>Wednesday, August 10</strong></td>
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</tr>
<tr>
<td>10:15 am–11:45 am</td>
<td>7.01 Continuing the Conversation: The Role of the Accounting Academy in Society</td>
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<td>7.02 Should We All Be Chasing the Same Three Journals?</td>
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<td>7.03 Emerging Educational Models and Business Implications</td>
</tr>
<tr>
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<td>7.04 Technology and Today's Classroom</td>
</tr>
<tr>
<td>2:00 pm–3:30 pm</td>
<td>8.01 2016 Innovation in Accounting Education Award Winners</td>
</tr>
</tbody>
</table>
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

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

9:45 AM–10:15 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
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 Congressman 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 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.


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 King Live, 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
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, Maramec  
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 Janvin, Iowa State University  
Panelists: Jon S. Davis, University of Illinois at Urbana–Champaign  
Guido L. Goerts, University of Delaware  
Diane Janvin, Iowa State University  
Tina M. Laros, Auburn University  
Robyn Raschka, 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 Tarco, The University of Western Australia  
Alfred Wagenhofer, University of Graz  
Michael Wells, Independent Accountancy Education Consultant  
Tatsunori 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 Deemerian, 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
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
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 Koence, 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 Koence, The University of Texas at Austin; Zhang Liitter, 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 Malascu, 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 Manley, 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; Ma 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 Relfett, 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: Tsu-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; Mascar Ferrari, University of Modena and Reggio Emilia; Kase John, New York University
Discussant: To Be Announced
What Factors Drive Director Perceptions of Their Board’s Effectiveness? Boris Graysberg, Harvard University; Paul Healy, Harvard University; Rajesh Vijayaraghavan, Harvard University
Discussant: Volkan Muslu, University of Houston
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 Wei Hui, The Hong Kong University of Science and Technology; Reeyam 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 Plumblee, The University of Utah; Benjamin C. Whipple, The University of Georgia; Tari 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 Toynebee, 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 Hepes, The University of Iowa; W. Brady 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. Twedd, 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.** Keejoo 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 Hess, Lahore University of Management Sciences; Konstantinos Stathopoulos, The University of Manchester; Martin Walker, The University of Manchester

Discussant: Rafael Rojo, The University of British Columbia

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

Discussant: Congcong Li, Singapore Management University

**Pre-IPD Communications and Analyst Research: Evidence Surrounding the JOBS Act.** Michael Dambra, University at Buffalo, SUNY; Laura Cosares Field, University of Delaware; Matthew Gustafson, The Pennsylvania State University; Kevin Fiscarzo, 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 Liang, 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 Schmandt-beek, 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 Razaei, 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 Siganpahah, 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 Chattapadhyay, 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 Marini, 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
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 Riggsby, 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. Singgh Wijayana, Gadjah Mada University; Sidney J. Gray, The University of Sydney
Discussant: Sylvia Gornik-Tomaszewski, St. John’s University
Secrecy, Mandatory IFRS Adoption and Earnings Quality. Noor Houque, Victoria University of Wellington; Reza Manem, Griffith University; Mohammad Tareq, University of Dhaka; Tony van Zijl, Victoria University of Wellington
Discussant: Sylvia Gornik-Tomaszewski, St. John’s University
Financial Reporting Quality and Labor Productivity. Kevin Jiulin 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; Jan 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 Bornmann, Washington University in St. Louis; Jan Bouwens, University of Amsterdam; Christian Hofmann, Ludwig Maximilian University of Munich
Discussant: Nicole M. Hanon, 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 Yusef 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
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 Aquilina, Montclair State University; Laurence Degoetano, 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 Procourt, Bryant University
Annual Financial and Sustainability Reporting: Existence and/or Persistence of Information Asymmetry. Maureen Francis Mascha, Purdue University; Cathleen L. Miller, University of Michigan—Flint
Discussant: Manuela A. Hojat, 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 Hutkins, Appalachian State University
The Not So Pukey Hokies. Mollie T. Adams, Bradley University; Kerry K. Inger, Auburn University; Michele Dawn Mackfessel, University of Missouri—St. Louis
Discussant: Christopher Earl McCoy, The University of Alabama
CJ’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
Discussant: William F. Miller, University of Wisconsin—Eau Claire
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:
- Donald J. Kirk
- Dennis R. Beresford
- Edmund L. Jenkins
- Robert H. Herz
- Leslie F. Seidman

2.02 Intentionally Skipped

2.03 Intentionally Skipped
MONDAY, AUGUST 8, 2016

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 Dzuranin, Northern Illinois University
Guido L. Goets, University of Delaware
Rabyn 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 Babek 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
Hobatallah Abdel Salam Badawy, Alexandria University Egypt
Daniel Messod Beneish, Indiana University Bloomington
Brian Paul Miller, Indiana University Bloomington
Perin Shiv, 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: Theresa 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; Tino M. Loraas, Auburn University; Brad Trinkle, Mississippi State University
Discussant: Kristofo 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 Perstein, University of Wisconsin—Eau Claire; Dawn Drum, Western Washington University; Adam Revak, University of Wisconsin—Eau Claire
Discussant: Genevieve Scanlan, 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
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 Millbach, Texas A&M University

Executive Clawback Provisions and Corporate Tax Planning. Eric J. Allen, University of Southern California; Alereum 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 Millbach, Texas A&M University

The Effect of Voluntary Clawback Adoptions on Corporate Tax Policy. Thomas Kobick, The University of Kansas; Brandon Lackhart, Clemson University; Zac Weihe, The University of Kansas
Discussant: To Be Announced

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 Bly, Florida State University

Prompting the Benefit of the Doubt: The Joint Effects of Auditor Independence and Measurement Uncertainty on Audit Adjustments. Steven J. Kachelmier, 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 Won 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. Mullen, 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

The Roslyn School District Fraud: The Effect of Audit Requisitioning on Audit Markets. Randel 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
Factors Associated with Internal Audit’s Involvement in Environmental and Social Assurance and Consulting. Dominic Sah, 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 Ahmed 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 Eanes, 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. Lombard; 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: Chu-Chu Liang, Cornell University

The Effects of Conditional Conservatism on Market Rewards to Patterns of Increasing Earnings. Su-Ping Liu, Universitat Autonoma de Barcelona
Discussant: Chao Kang, Cornell University

Does Lower Timely Loss Recognition Reflect Managers’ Favorable Private Information? Yi Cao, University of Maryland; Ruyn Feng, University of Maryland; Michael D. Krambrough, University of Maryland; Wenfeng Wang, University of Maryland
Discussant: Tianhui Xu, 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 Melesa, 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. Seoung Won Lee, Purdue University Northwest; Inho Suk, University at Buffalo, SUNY
Discussant: Rucsandra Maldovan, Concordia University

CEO 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 Bazanic, 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 Toyneee, 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
CFD 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
Discussant: 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. Redcliffe, 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: The Curious Case of the SEC vs. W. W. Wenz, Former Chief Accountant Dale L. Flecher, The University of Mississippi; Gary J. Povits, Case Western Reserve University
Discussant: Russel 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 Lawry, The University of Hong Kong; Neale G. O’Connor, Hong Kong Baptist 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: Kwangjo (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; Chin-Wen Tai, National Taiwan 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 Yulin University of Science and Technology; Ming-Yang Chen, National Yulin 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, Xian 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 Martinez-Jarez, 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 Endench, ESSEC Business School; Andreas Hoffjan, Technical University of Dortmund
Discussant: F. Asís Martinez-Jarez, 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. Wong, 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. Grottke, 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; Mina Jabbour, The University of Sheffield
Discussant: To Be Announced
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: Marinilla Baros Kimbro, Seattle University  
Social Comparison in CSR Disclosure. Walter Aerts, University of Antwerp; Madadian Oveis, University of Antwerp; Tom Van Cneeyenh, KU Leuven/University of Antwerp  
Discussant: Sara A. Raiter, 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. Mossey, 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 Watts, 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. Lawensohn, 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
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. Calson, Baruch College—CUNY
Michael A. Diamond, University of Southern California
Jagdish Gangolly, University at Albany, SUNY
Barbara Marino, 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, Daszkol Bolton LLP
Bob Joux, 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 Hayle, 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 Ramanoudiri, Kennebec State University

3.08 Environmental Liabilities, IFRS, and Sustainability Assurance Reports
Sheraton, 2nd Floor, Empire East
Moderator: Ningyo Negash, Metropolitan State University of Denver/University of the Witwatersrand
Panelists: Lulsged Ayalew, The University of North Carolina at Greensboro
Andrew Holt, Metropolitan State University of Denver
Ninupa Padia, University of the Witwatersrand
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 Labra, 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; Hefkuk 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. Apoglia, 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. Baner, Temple University; Seok-Young Lee, Sungchun 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. Yang-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  
The Impact of Corporate Risk Disclosures on Audit Pricing Decisions. 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
Media Coverage and Tax Aggressiveness—A Study Based on Corporate Governance Perspective. Yi Si, City University of Hong Kong; Yiyong Bian, University of Science and Technology of China/City University of Hong Kong; Gooliang 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; Nadjo Suco, University of Split
Discussant: Xijun Guan, National University of Singapore
Separating Auditor Provided Tax Compliance and Tax Planning Services: Financial Reporting Implications. James A. Chyz, The University of Tennessee; Ronan Gal-Or, Northeastern University; Vic Naiker, Monash University
Discussant: Marc Peter Nei, 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
Discussant: Jim Irving, Clemson University
The Audit Market for Banks. Christine Porter, Wichita State University
Discussant: William A. Ciconte, 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; Shineenjit Jahl, Deakin University
Discussant: To Be Announced
Discussant: To Be Announced

3.19 Network Effects in Corporate Disclosure
Sheraton, Lower Level, Chelsea
Moderator: Thomas Sholfr, Rensselaer Polytechnic Institute
CEOs Networks and Information Aggregation: Evidence from Management Forecast Accuracy. Hyun A. Hong, University of California, Riverside; Sungahn (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 Cade-Duncan, 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; Songwook Yoon, California State University, Northridge; Joyce Van der Laan Smith, University of Richmond
Discussant: Yadov K. Gopalan, Washington University in St. Louis
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 Murtlu, 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 (June) 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; Fayeze 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 Konstantinidou, University of Manchester
Discussant: Jeffrey Ng, Singapore Management University
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; Hui-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 Fik, Georg-August University at Goettingen; Jan Christoph Honing, 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 Capat, Rice University
The Battle for Influence: Shareholder vs. Creditor Impact on Firms in Technical Default. Kate Emily Schain, New York University
Discussant: Lelis 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
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: Leo-Hsien Pan, Keuka College
Does Mandatory Audit Partner Rotation Influence Companies’ Auditor Selection Strategies and Audit Quality? Li-Jen He, Asia University; Huangtsai Chiang, Feng Chia University; Chao-Jung Chen, National Pingtung University
Discussant: Denise Silva Ferreira Juvenal, 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 Tang, Beijing Institute of Technology
Discussant: Tiemei Li, University of Ottawa

MONDAY, AUGUST 8, 2016
4:00 PM–5:30 PM
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 Tolkov, Georgia State University; Flora Zhou, Georgia State University
Discussant: Serena Lofts, 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. Fesseler, The University of Texas at Tyler; Brian K. Loid, 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 Maier, University of Passau
Discussant: Lawrence Grasso, Central Connecticut State University
Do Incentive Plans for Exemplary Employees Lead to Productive or Countereffective 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; Nikolos A. Vosanideli, 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

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; Lauren 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; Dawn Drum, Western Washington University; Almea Persteinser, University of Wisconsin—Eau Claire
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. Pyzeha, Miami University
Discussant: Silvia Pereira de Castro Casa Nova, University of São Paulo
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 Juilliard 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, Kwansei Gakuin University

Award Presentations:
Outstanding Accounting Educator Award
Douglas F. Prawitt, Brigham Young University
Jerold 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
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 Kwansei Gakuin University

Kazuo Hiramatsu is a professor of Accounting at Kwansei 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 Kwansei 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 (CPAOB).

His research interest is in international accounting. He received the Ohno 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.
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, Kwansei Gakuin University

4.02 Accounting IS Big Data: Model Cases, Courses, and Curricula
Hilton, 3rd Floor, Trianon Ballroom
Moderator: Ann Bzurunin, 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 Standards Board
Amy Pawlicki, AICPA
Campbell Pryde, XBRL

4.05 The Reawakening of the School of Accountancy Movement
Sheraton, 2nd Floor, Empire West
Moderator: Tonya Fleshe, The University of Mississippi
Panelists: Sharon Lassar, University of Denver
Robert Rickatts, 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: Las E. Haithge, 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 Saidman, Pace University
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. Fincus, 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 Soucoda, 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; Guoliang Tian, Xi’an Jiaotong University
Discussant: Walied Keshk, California State University, Fullerton
Discussant: To Be Announced

4.15 Taxes and Capital Markets II
Hilton, 2nd Floor, Bryant
Moderator: JaLynn 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
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 Y. Yabba, Binghamton University, SUNY

Common Auditors and Private Lending by Banks. Jane 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: Joohan 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; Yaping Zhao, University of Houston
Discussant: Alfred A. Yebba, Binghamton University, SUNY

Underwriter-Auditor Relationship and Pre-IPO Earnings Management: Evidence from China. Xingqiang Bu, 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; Woong-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

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/Harbul 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 Calagari, Santa Clara University; Michael Eames, Santa Clara University
Discussant: Rick Cazier, The University of Texas at El Paso
10:15 AM–11:45 AM

Rounding of Earnings per Share and Managerial Insider Trading. Robert Kim, University of Massachusetts Boston; Yang Gyu Lee, Sungkyunkwan University; Gerald J. Lob, University of Houston
Discussant: Feng Gao, Rutgers, The State University of New Jersey

The Power of Numbers: Base-Ten Threshold Effects in Reported Revenue. Derold Stice, The Hong Kong University of Science and Technology; Earl K. Stice, Brigham Young University; Han Stice, University of Florida; Lonnie Stice-Lawrence, The University of North Carolina at Chapel Hill
Discussant: Ethan Rouen, 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 Suxtapost, Tilburg University
Discussant: Atif Ellahie, The University of Utah

SEC Supervisory Activity in the Financial Industry. Angela Pettinicchio, Università Bocconi
Discussant: To Be Announced

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, HongKong University
Discussant: Miguel Duro, University of Navara

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; Hailong 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 Lisi, 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; Zheja 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 Kubara, 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; Sonje Rege, Indiana University Bloomington; Amy Genson Sheneman, Indiana University Bloomington
Discussant: Vishal P. Baloria, Boston College
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 Ryu, The University of Texas Rio Grande Valley

Discussant: Joe 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 Ryu, 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: Ka 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: Gaoping 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; Haejin Oha, The University of Iowa

Discussant: Todd Krovet, 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; Hakyin Lee, Hofstra University; Jeff Ng, The Chinese University of Hong Kong

Discussant: Sarah Shailkh, Emory University

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 McDonald, 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. Fleshier, 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: Nastafa 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. Senaina 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 Getulio Vargas
The Influence of Accounting Enforcement and Bank Regulation on Earnings Quality of Banks: European Evidence. Lorenzo Da Maso, Erasmus University; Kiriaram Kanagaram, 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; Amino 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 Gradens, 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; Pai-Yu Wong, 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; Aotti Miikinen, Aalto University/University of Florida
Discussant: Pietro Andrea Bianchi, University of Miami
CFO Demographic Characteristics and Fraudulent Financial Reporting in China. Boolei Qi, Xi’an Jiaotong University; Jinghua Sun, Xi’an Jiaotong University; Jiawei 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 Leo, Florida International University; Gregory McPhee, Florida International University

**Discussant:** Lyungmoe 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 Corrizasa, 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:** Xuegang Huang, Ball State University

**Environmental Uncertainty, Managerial Ability, and Goodwill Impairment.** Li Sun, The University of Tulsa; Joseph H. Zhang, 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 Debreceny, 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 Debreceny, 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 - Pref. Cidade de 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 Titton, 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
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 Hoyt, 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, Kwansei 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 Lills, The University of Melbourne

5.06 Audit Quality Indicators
Hilton, 3rd Floor, Trianon Ballroom
Moderator: To Be Announced
Panelists:
- Steven Glover, Brigham Young University
- Lyndan 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 Degas, University of Bordeaux IV
- George Mickhail, 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
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 Reid, 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


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

Optimal Configuration of Intrusion Detection Systems. Husseyn 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, Maranavus College

The Effect of Dividend Imputation on Corporate Tax Aggressiveness. Brett Govendir, The University of Technology Sydney; Roman Lenis, 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; Mallie Mattis, 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. Magra, 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 Zhou, 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. Hsiao-Wei Wang, National Central University; Hsi-Chih Chang, Drew University  
Discussant: To Be Announced  
Big 4 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. Rosne, 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, Bostom College  
Credit 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 Markley, Cornell University; Joseph Pocelli, 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 Holden, West Virginia University; Adrianna 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. Chihue 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 Goelman, KU Leuven
Discussant: Amir Amel-Zadeh, University of Cambridge

Fair Value Accounting and Corporate Debt Structure. Haiping Wang, York University; Jing Huang, Virginia Polytechnic Institute and State University
Discussant: Amir Amel-Zadeh, University of Cambridge

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. Twedt, 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 Cencini, 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: Kana Wells, Southern Methodist University

Using Peer Revisions 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 Schonbengen, 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: Kana 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
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 Haughton, Northwestern University; Rafael Roco, 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 Cedergren, 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 Nichols, 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. Gopp, Bond University; Kuldeep Kumar, Bond University; Sukanto Bhattacharyya, Deakin University

5.31 Nonprofit Elites
Hilton, 2nd Floor, Bryant
Moderator: To Be Announced
The Use and Consequences of Perquisites in Nonprofit Organizations. Steven Belsam, 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: Noel 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 Tokugo, Kyoto University; Masatsugu Sanada, Shijitsu 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 Gyoung 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. Rigby, Mississippi State University
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:** Andrea Maroru-Arfe, University of Pennsylvania

*Political Uncertainty, Overseas Investment and Firm Value? The Case of Taiwan.* Siyong Guo, Shanghai Lixin University of Commerce; Wai Fong Ho, 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:** Ashae 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. Listed Firms and Investment Decisions at the Firm — and Group-Level.* Paul André, University of Lausanne; Fani Kalogiourou, 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.* Ania Farahmita, University of Indonesia; Ralf 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.* Bucsin Col, Pace University; Kostav Son, 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, X’ian 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 Dieryckx, Tilburg University; Victor van Pelt, Tilburg University

**Discussant:** To Be Announced

*The Change of Performance Measure Weights and Rater’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, Bothall; Paige Patrick, University of Washington

**Discussant:** To Be Announced
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 Codman, 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, Western 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 Indraft 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; Niklos A.Vasanabuly, 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; Niklos A.Vasanabuly, 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 Shankaranarayanan, Singapore Management University; Poh-Sun Seeow, 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 Engert, University at Albany, SUNY
Discussant: Sylvia 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, BIAlklytics
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 Dzurisin, Northern Illinois University
Amy Igou, University of Northern Iowa
Diane Janvin, Iowa State University
Marinilka Baros Kimbro, Seattle University
Daniel O’Leary, University of Southern California
D. Scott Shoewalter, 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 Hoyle, 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 Womans University  
Thomas J. Linsmeier, Financial Accounting Standards Board  
Chi-Chun Liu, National Taiwan University  
Yoshinori 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  
Niklas A. Vazarihleyi, 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  
Don 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 Yocht, 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:** Ray Clemens, 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
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. Akin Loye 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 Khovis, Temple University; Pamela Kuperstein, Temple University
Discussant: Neemot Gamil Kana, 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; Michael 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? Hyun Ah Kim, Korea University; Seok Wou 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: Xixin 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 React 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 Horemar, Julius-Maximilians-Universitaet Wuerzburg; Jacob Justus Leitner, 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 Taiwan 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: Gregory W. Martin, The University of North Carolina at Charlotte
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; Long-Ching Chan, National Chengchi University
Discussant: Gregory W. Martin, The University of North Carolina at Charlotte
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. Tonyi, 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-Cheng Chen, Miami University
Discussant: Brad Lowson, 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. Papa 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. Ilia 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 Levey-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: Lumineta 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: Mash 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; Chese Michael Potter, Washington University in St. Louis
Discussant: Adrianna 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: Denis Silva Ferreira Juvenal, SIPCAE - 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. Mireza 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; Lai 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 Gowendis, The University of Technology Sydney; Zoltan Paul Matolcsy, The University of Technology Sydney; Gregory P. Pazmandy, 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; Bjørn 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. Wao-Jong Lee, Seoul National University; Seungbin Oh, Seoul National University; Sang-Giun Yim, Keokmin 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. Yoshinari 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 Porohit, S. S. Jain Subodh P. G. E. College
Accounting Conservation: Exploring the Impact of Changes in Institutional Frameworks in Four Countries. Richard Heneary, 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; Yoowen 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; Etty 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; Sipdech Bounhong, Australian National 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 Hauqe, 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 Widenen, 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 Noo, 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 Doretzki, 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 Chiai 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 Mahto, 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; Jose Yang 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: Jongswhon Kim, Babson University
Management Expectations and Asymmetric Cost Behavior. Jason V. Chen, University of Illinois at Chicago; Iray Kama, Tel Aviv University; University of Michigan, Reuben 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; Dooguang 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. Sha Yue, National Taiwan University; Husan Wang, Yuan Ze University; Chun-Yu Ko, Soochow University
Discussant: Marinika Baros Kimbro, Seattle University
Corporate Social Responsibility and CEO Compensation Structure. Khondkar D. Karim, University of Massachusetts Lowell; EunJu Lee, University of Massachusetts Lowell; SangHyon 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. Coote, 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 Antonio
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. Maretto 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; Guilhermo 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; Hieu Hoang, Victoria University of Wellington; Duc Phan, RMIT University Vietnam; Premasiri Yapa, RMIT University

Discussant: Sandria 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


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 Lintau 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

SECTION BREAKFAST WITH BUSINESS MEETING
Forensic Accounting Section (ticket required for breakfast)
Hilton, Concourse Level, Concourse A

7:00 AM–8:15 AM

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 Shawolter, 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
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](http://www.jcasap.com) and can reach him on Google+. You can also follow him on Twitter at @jcasap.
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
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 Casap, 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, Babson College  
Sharon Lightner, National University  
Karen V. Fincus, University of Arkansas  
Richard Riley, West Virginia University  
Larry Wolther, Utah State University

7.04 Technology and Today’s Classroom  
Hilton, 2nd Floor, Beekman  
Moderator: Markus Ahrens, St. Louis Community College, Meramec  
Presenters:  
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 Bloy, Florida State University  
Diane Janvin, 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 Willcox, AICPA  
Panelists: Yvonne Hinson, AICPA  
Tim Pearson, Georgia Southern University  
Keith Sellers, University of Denver  
Preston Willcox, 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 Bagnall, 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 Askow, 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
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: Serene Lafort, Tulane University

Factors Influencing Recruitment of Non-Accounting Business Professionals into Internal Auditing.

Geoffrey D. Barlett, Drake University; Joleen Kremen, Portland State University; K. Kelli Saunders, Colorado State University; David A. Wood, Brigham Young University

Discussant: Kuan 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 I. 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 Luck, Northwestern University

Discussant: Elvira Alexandra Scarlat, 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


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; Eass Hauwesman, 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; Harayan 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/Xian 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
WEDNESDAY, AUGUST 10, 2016

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? Lisa 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 Manon, 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 Auditor s with a Deep Pocket Provide a High Quality Audit? Gopal Krishnan, American University; Shuai (Mark) Ma, American University; Wonja 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 (Drehe) Cunningham, The University of Tennessee

Are Excess Audit Fees Informative about Credit Ratings and Spreads? Valentina Bruno, American University; Kimberly Coraggio, 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 Elenes, 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 Gogdige, 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: Tian 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; Adrianna 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? Uzay Khan, Columbia University; Bin Li, The University of Texas at Dallas; Shivaram Rajgopal, Columbia University; Mohan Venkatchalam, Duke University
Discussant: Ira Young, 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
Discussant: Ira Young, The University of British Columbia

7.24 Compensation Contract Design
Sheraton, Lower Level, Chelsea
Moderator: To Be Announced
Discussant: Adrienne Rhodes, Texas A&M University
Corporate Hedging and the Design of Incentive-Compensation Contracts. Christopher Armstrong, University of Pennsylvania; Stephen Glasser, 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 Hogendorf, 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: Emre Kilic, 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; Harim 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 Naranjio, 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: Yan Wangsunwua, Northwestern University
Articulation Based Accruals. Ryan Casey, University of Denver; Feng Gao, Rutgers, The State University of New Jersey; Michael Timothy Kirshenheiter, University of Illinois at Chicago; Siyi Li, University of Illinois at Chicago; Shall 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
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 Njorge, Coastal Carolina University
Do Managers Respond to Litigation with Silence? Mary Billings, New York University; Matthew Cedergren, University of Pennsylvania; Sunjip 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-Yool 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; Pur 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-Chuan 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. AlKazemii, 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; Alka Walker, 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; Kirdar H. Kanagarantram, York University; Hongping Tan, York University
Discussant: Ranhui 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, Monterey 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 Lomando.** 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 Shoof, 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  
**Discussant:** Unknown  
**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  
**Discussant:** Joseph R. Rakestraw, Florida Atlantic University  
**Foreign Directors.** John M. Barrios, The University of Chicago; Pietro Andrea Bianchi, University of Miami; Helena Isidro, ISCTE—University Institute of Lisbon; Ohmanjoy Nanda, University of Miami  
**Discussant:** Joseph R. Rakestraw, Florida Atlantic University  
**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  
**Discussant:** Unknown  
**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 Hohé, 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 Endenich, 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:** Unknown  
**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 Kwun 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 Mueve, 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 Burker, 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 Perenstein, University of Wisconsin—Eau Claire; D’Arcy Becker, University of Wisconsin—Whitewater; Matthew Fish, University of Wisconsin—Eau Claire; William F. Allier, University of Wisconsin—Eau Claire, Dawn 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
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 Malasucs, 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 Gansney, 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. 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. Leabuy, La Salle University; Kristin Wentezal, 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 Viesca, Nicholls State University
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)

Facilitated by: Frederick L. Rees, University of Alabama at Birmingham; Steven C. Holley, University of Akron

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, Columbus 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 Ekeye, Courant Institute of Mathematical Sciences; Micaela 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 Ou, 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; Guoliang Tian, Xi’an Jiaotong University; Yangxin Yu, City University of Hong Kong
Discussant: Ian T. Burf, Niagara University
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
Discussant: Dawna Drum, Western Washington University
Comparing the Attributes and Activities of Internal Auditors in Australia, Canada, and the United States Regarding Green IT.  Glen L. Grey, California State University, Northridge; Kyunghee 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

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
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Comparing the Attributes and Activities of Internal Auditors in Australia, Canada, and the United States Regarding Green IT.  Glen L. Grey, California State University, Northridge; Kyunghee 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; Haimeong Tong, 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: Haimeong Tong, 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 Droeger, 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. Calvino, 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; Khondik K. Karim, University of Massachusetts Lowell; Songhyun 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 Chang, National Taipei University; Jian-Zan Lee, National Taipei University; Hsu-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 Ya, 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, and the University of Kentucky; Russell Williamson

**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; Guoliang 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; Lale 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, Rensselaer Polytechnic Institute  
The Impact of the PCAOB’s Oversight Program on Non-U.S. Audit Firms. John C. Webster, Monash University; Keryn Chalmers, Monash University

**8.11 Economic Consequences of Accounting Standards**  
**Sheraton, Lower Level, Flatiron**  
Moderator: Tranzhu Qu, Nan Yang Technological University  
Disclosure Regulation and the Competition between Public and Private Firms: The Case of Segment Reporting. Ying Zhou, University of Connecticut  
Discussant: Tranzhu Qu, Nan Yang Technological University  
Economic Consequences of FAS 123R: Evidence from Private Loan Contracts. Yangqiang 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
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 Neurer, 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. Keejoe 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-Chii 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 Roja, The University of British Columbia
Discussant: Devin Shanmugam, 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: Sohas 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; Ray Zuckermand, Tel Aviv University
Discussant: Chao Tang, University of Minnesota
Join us as we “Celebrate a Century”!

**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.
Value Relevance of Earnings of Multinational Firms: Regulatory Regimes Associated with Foreign Subsidiaries. Ibrahim Sinaj, 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 Latz, University of Mannheim, Christoph Johann Sextroh, Tilburg University
Discussant: Richard M. Cowley, 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 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

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 Rany, University of Washington; Steven Savoy, The University of Iowa
Discussant: Heirits Akamah, The University of Oklahoma

The Effect of SFAS 158 on the Mispricing of Pension Plan Funding. Jae 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. Ayna V. Klymenova, 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 Popok, Duke University; Shivaram Raipdog, Columbia University
Discussant: Francois Bruchet, Boston University
Geographic Spillovers and Corporate Decisions. John E. Core, Massachusetts Institute of Technology; Inna Lebanova, 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; 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 Owino, Northern Kentucky University; Charles Malgwi, Bentley University; James Human, Northern Kentucky University; Emmanuel M. Tarurhor, Delta State 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, Southwest 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. Broaney, Siena College

Discussant: Yvette Lazdowski, Plymouth State University

The Social Construction of U.S. Railroad Regulatory Accounting, 1900-1929. Betul Akgoguz, Rutgers, The State University of New Jersey; Paul J. Miranti, Rutgers, The State University of New Jersey; 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; Chea Hong Im, Hankuk University of Foreign Studies

Discussant: Amal AlAbbad, Iona College
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
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 Lui, 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? Shoheid Ali Khan, University of Calgary; Mark Anderson, University of Calary; 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; Jose Elias Almeida, Universidade Federal do Espirito 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. Marcela Batellet 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 Alicantik, University of Cincinnati; Nikhail Pevezer, University of Baltimore; Uma Velury, University of Delaware
The Impact of IFRS Adoption on Earnings Management through the Increase of Analyst Coverage. Agustin 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
How Do 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 Reporting Differences around the World: What Matters? Helena Isidro, ISCTE—University Institute of Lisbon; Dhananjay Nanda, University of Miami; Peter Wysoczki, University of Miami
The “Dirty” Secret of Promotion: Politicians’ Career Concerns and Firm-Level Investments. Karen Jingrong Lin, University of Massachusetts Lowell; Xianyan Lu, Sun Yat-sen University; Danjun 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
MOVING THE AUDIT PROFESSION INTO THE FUTURE

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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 Andersson, 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
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 Douthit, The University of Arizona
8.35 Firm Performance
Hilton, 4th Floor, Midtown
Moderator: Aida Sy, Critical Accounting Projects
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. Manetta A. Harjoto, Pepperdine University; Indarini Laksmana, Kent State University; Yo-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 Wong, University of Kentucky
Greenhouse Gas Emissions Data and Measures Revisited. Matthew Wegener, University of New Brunswick—Saint John; Real Labelle, University of Montreal; Lambert Jerman, 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
AMS 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; Mikilos A. Vasanhelyi, Rutgers, The State University of New Jersey
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. Sandria S. Stephenson, Kennesaw State University
Assessing Students’ Perceptions of Graduate Skills in Accounting and Finance: A Study of University Undergraduate Students. Nitham M. Hindi, Qatar University; Vishanth Weerakkody, Brunel University London; Mohamad Osman, 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 Coneghem, 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 Rotoru, Monash University; Dennis B. 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: Sandra 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 Saucoa, 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 Wang-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: You 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 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 Mose, University of Mannheim
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 Kalekar, University of Houston—Victoria; K. K. Raman, 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, Stanislaus; Yu-Shan (Stefanie) Chang, Tamkang University; Dana A. Forgione, The University of Texas at San Antonio

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. Ciconte, University of Illinois at Urbana–Champaign

Audit Firm Office Size and Client Portfolio Management: The Effect of SOX 404 and ASS. 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


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; Raynalde 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 Bloeser, 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: Hyo 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 Tsi, University of Southern California

Discussant: Matthew Cedergren, University of Pennsylvania

Do Annual CEO Bonus Plans Spur Earnings Management? David Pacha, 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 Yang, 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. Klymenkova, 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. Massimiliana Bonacchi, Free University of Buzan-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
Discussant: Daniel Soavedra, 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 Soh, 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 Mayland; Congcong Li, Singapore Management University; Maria Ogneva, University of Southern California
Discussant: Joowoo Kim, University of Rochester
The Informativeness of Macro and Macro Information during Economic Crisis and Non-Crisis Periods. Leonidas Doukas, University of Lusanne; Dimitrios Giacac, Athens University of Economics and Business; Georgia Siougle, Athens University of Economics and Business; Theodore Soudonits, 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
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

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 Haga, 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
87

WEDNESDAY, AUGUST 10, 2016

2:00 PM–3:30 PM

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; Jo 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 Bhambhwani, University of Miami

Information Uncertainty and Short Sale Costs. William Pawley, 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 Oth, 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 Kyle, Northwestern University

The Effects of Mispricing and Financing Constraints on Capital Investment. Dan S. Dhaliwal, The University of Arizona; Yi-Nien 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; Chuen 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 Chakravarty, 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; Pui-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 Rozenberg, 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: Edwine 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 I. Filzen, Boise State University; Maria Gabriela Schatte, 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: Chenci Zhu, New York University
Did Regulation Fair Disclosure Diminish Institutional Investors’ Ability to Mimic Profitable Insider Trades? Xin Dai, Drexel University
Discussant: Frank Heflin, 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. Donna Hollie, Louisiana State University; Shaokun (Carol) Yu, Northern Illinois University
Discussant: Winnie 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; Stefania 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 Alfredo Borba, Federal University of Santa Catarina; Lucas Marangon, 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 of Pavia
Anonymous Requests 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 Gal, 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; Renato 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; Shojal Islam, Stamford University Bangladesh
Discussant: Koji Kojima, Kwansei Gakuin University

9.29 Earnings Management and Earnings Quality: International Views
Sheraton, 2nd Floor, Central Park East
Moderator: Noel Kamal Purushit, 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 Sinithil, The Texas University 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, Kwansei Gakuin University; Ranjan Kumar Mitra, University of Bhuka
Does IFRS Reduce Information Asymmetry? Evidence on IPO Underpricing in China. Yuling Tsai, National Cheng Kung 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 Zheng, Jinan University; Jun Cheng Zhang, Sun Yat-sen University
Influence of Legal Environment and Micro Finance Institutional Structures on MFI Performance. George Joseph, University of Massachusetts Lowell; Atthaphon Mumi, University of Massachusetts Lowell; Shelki Quayes, University of Massachusetts Lowell
The Sarbans Okeley Act and Taxation: A Study of the Effects on the Tax Aggressiveness of Brazilian Firms. Antonio Lopo Martinez, FULCAPE Business School; Alexandre Castro Ribeiro, FULCAPE Business School; Bruno Funchal, FULCAPE Business School
Value Relevance of Environmental, Social, and Governance Disclosure. Musarada Musarada, Siraj Khalda University; Noor Huope, 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 Sport Automotive Accessories. Matthew Fish, University of Wisconsin—Eau Claire; D’Arcy Becker, University of Wisconsin—Whitewater
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

Goverance 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, Kalam University; Johnny Jerimias, 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 Kobusen, University of Saskatchewan; Bernice Kote, 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 Net, 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 Trombar, 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. Rodcliffe, 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. Rigby, 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 Korell, 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; Gilberta Marquez-Illanes, Clarkson University; Manuel Nunez-Nickel, Charles III University of Madrid
Discussant: Patrick Kelly, Providence College
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 Ziegelmayr, 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


Mutual Calculations in Creating Accounting Models. Anna Vysotskaya, Southern Federal University; Oleg Kalvakh, Southern Federal University; Greg N. Stone, 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

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 Khalaf, American University of Sharjah; Lantia Killian, Indiana University—Purdue University Columbus; Dave Law, Youngstown State

Board 10 Accounting Bootcamp Video Game App: Teaching the Accounting Cycle. Linda Lovato, Southern Illinois University Edwardsville

Board 11 Visual Storytelling in the First Accounting Course. Sunita Goel, Siena College; Charles Hooper, BIalytics; 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 Tablin, Curtin University

Board 17 The Importance of the Original Accounting Equation in the First Accounting Courses. Sany Wosorno, Gadjah Mada University

Board 18 The Use of Socrative in Teaching Accounting Courses. Fengyun Wu, Manhattan College

Board 19 Managerial Accounting and You! Danette Zurek, La Sierra University
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. Akhil 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 Tecnologico Autonomo de Mexico; Virginia Kalis, Instituto Tecnologico Autonomo de Mexico

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. Sandria 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
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. Canni 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 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 Ho, University of Warwick
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 Dickens, East Carolina University

Board 8 Flipping Your Classroom with Online, Interactive Accounting Textbooks. Teni L. Brandenburg, MyEducator; Nate M. Stephens, Utah State University; Earl K. Sine, 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 Rashio, 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; Gaunming 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. Vassarhelyi, 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. Vassarhelyi, 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 Gdańsk; Katarzyna Kolesnik, University of Gdańsk; Sylwia Sielska-Gemlka, University of Gdańsk
<table>
<thead>
<tr>
<th>Board</th>
<th>Title</th>
<th>Authors</th>
</tr>
</thead>
<tbody>
<tr>
<td>23</td>
<td>Challenges in Reporting Material Financial Risks from Climate Change</td>
<td>Tammy Kowalczyk, Appalachian State University; Lynn Stallworth, Appalachian State University; Mary Stolberg, Appalachian State University</td>
</tr>
<tr>
<td>24</td>
<td>Do Organizational Values Matter to Investors?</td>
<td>Pawan Jain, Central Michigan University; Amy Swaney, Central Michigan University</td>
</tr>
<tr>
<td>25</td>
<td>The Effect of M&amp;A on the Value Relevance of Earnings and Book Values</td>
<td>Shin Kwon, The Pennsylvania State University Erie, The Behrend College</td>
</tr>
<tr>
<td>26</td>
<td>Managerial Ability and Analyst Forecast Behavior: Large Sample Evidence</td>
<td>Shiyou Li, Texas A&amp;M University—Commerce</td>
</tr>
<tr>
<td>27</td>
<td>Corporate Social Network and Bank Loan Contract.</td>
<td>Chih-Liang Liu, National Yunlin University of Science and Technology</td>
</tr>
<tr>
<td>28</td>
<td>New Frontier of Accounting: Natural Resources Balance Sheet and Environmental Responsibility Audit</td>
<td>Tianyu Hu, Renmin University of China; Zhujun Liu, Renmin University of China; Jielong Tang, Renmin University of China</td>
</tr>
<tr>
<td>29</td>
<td>A Bibliometric Analysis of Journals in Accounting.</td>
<td>Harold Lopez, Universidad de Chile; Jose M. Merigo, Universidad de Chile</td>
</tr>
<tr>
<td>30</td>
<td>Experimental Design in Auditing Research: Challenges to Beginners.</td>
<td>José Alonso Borba, Federal University of Santa Catarina; Denize Minatti Ferreira, Federal University of Santa Catarina; Lucas Maragno, Federal University of Santa Catarina</td>
</tr>
<tr>
<td>31</td>
<td>Accreditation and CPA Exam Performance: An Examination of Gender and Race</td>
<td>Kayla Denise Booker, Rhodes University; Adrian L. Mayse, Howard University</td>
</tr>
<tr>
<td>32</td>
<td>The U.S. $2.1 Billion Derivative Loss That Ruined the Brazilian Aracruz</td>
<td>Fernando D. Murcia, University of São Paulo; Flávia Murcia, Federal University of Santa Catarina; Elisea Dahmer Pfitscher, Federal University of Santa Catarina</td>
</tr>
<tr>
<td>33</td>
<td>The Impact of Mandatory IFRS Transition on Audit Fees and Audit Hours</td>
<td>Hye Jeong Nam, Dongguk University</td>
</tr>
<tr>
<td>34</td>
<td>The Trajectory of an Accounting Student: A Look at Gender and Race.</td>
<td>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</td>
</tr>
<tr>
<td>35</td>
<td>Fear Appeal in Accounting: Enhancing Compliance with the Professional Code of Conduct</td>
<td>Martin Nídcu, Mississippi State University</td>
</tr>
<tr>
<td>36</td>
<td>Faculty Identity and Formation Processes in Accounting from the Gender Social Relations’ Perspective</td>
<td>Silvia Pereira de Castro Casa Nova, University of São Paulo; Camilla Soueneta Nascimento Nganga, University of São Paulo</td>
</tr>
<tr>
<td>37</td>
<td>E Commerce as a Tool for Resource Expansion: Stakeholders as Corporate Governance Mechanisms</td>
<td>Marianne Ojo, North West University</td>
</tr>
<tr>
<td>38</td>
<td>Innovating Carroll’s Pyramid of Corporate Social Responsibility.</td>
<td>Marianne Ojo, North West University</td>
</tr>
<tr>
<td>39</td>
<td>Impact of Security Assurance Certifications on Enterprise Risk.</td>
<td>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</td>
</tr>
<tr>
<td>40</td>
<td>Does Plain English Compensate for a Lack of Task-Specific Knowledge by Nonprofessional Investors?</td>
<td>Jennifer Riley, University of Nebraska at Omaha; Eileen Z. Taylor, North Carolina State University</td>
</tr>
<tr>
<td>41</td>
<td>Self-Renewal through Mindfulness and Qigong Practice as Bases for Ethics Education</td>
<td>Susan Sadowski, Susquehanna University</td>
</tr>
<tr>
<td>42</td>
<td>Corporate Governance of Banks: Evidence from Japanese Banking Industry</td>
<td>Yoshihiro Sakuma, Tohoku Gakuin University;</td>
</tr>
<tr>
<td>43</td>
<td>Misconceptions in Learning Process: Teach What Is Wrong!</td>
<td>Silvia Pereira de Castro Casa Nova, University of São Paulo; Elubian Sanchez, University of São Paulo</td>
</tr>
</tbody>
</table>
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. Tonya Tang, Brock University

Board 47  Mandatory Audit Firm Tenure and Audit Quality Implied by Discretionary Accruals and Modified Opinions: Evidence from Turkey. Mustafa Genc, 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; Sullise 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 Coo, 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 Getúlio Vargas/Rio de Janeiro State University; Rodrigo de Oliveira Leite, Fundação Getúlio Vargas; 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 Diao, Xiamen University

Board 37 Leniency Biases in Supervisors’ Subjective Performance Evaluation of Subordinates: Examining the Influence of Contextual Factors. Na Gong, Shanghai Lexin University of Commerce; Wei Fang Boh, Nanyang Technological University; Anne Wu, National Chengchi University; Tsuin Kuo, Fu Jen Catholic University

Board 38 Peers’ Effects on Corporate Tax Policies—Evidence from State Tax Changes. Chen Chen, Monash University; Shuqiang 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-Fong 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 Liau, 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 Schindelbe, Leibniz University of Hanover

Board 46  **Management Guidance at the Segment Level.** Paul André, University of Louvain; Andrei Filip, ESSEC Business School; Ruscandra 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 Taiwan 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 Du, 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 Barthick, Georgia State University

Board 55  **Are CEOs Held Accountable for Unrecognized Expenses? The Case of Implanted Employee Option Expenses.** Michael Shih, University of Windsor

Board 56  **Hidden Costs of Blockholder Philanthropy.** Thomas Shohfi, Rensselaer Polytechnic Institute; Roger McNell 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 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; Fong-Chun Liu, Stevens Institute of Technology

Board 71 Impact of Accounting Choices on Public Defined Benefit Pension Performance. Guoquan Xu, Stevens Institute of Technology; Fong-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-Hang 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 Soeiger Zara, State University of Mato Grosso do Sul; Andson Braga de Aguiar, University of São Paulo

Board 76 Audit Firms and Cash Assets. Pingshun 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
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 Borechin, University of Connecticut; Jim Cicon, University of Central Missouri; Jared Delsie, 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 Nafti, Manouba University

Board 24 How Do Capital Market Orientation and Corporate Family Involvement Influence the Tax Avoidance Behavior of German Firms? Alexander Bruine, Institute of Accounting and Taxation; Martin Thomesen, 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-Wei 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 Gakuen 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. Hsuhui Chang, Peking University; Hironori Fukukawa, Hitotsubashi University; Kohiyoshi Seki, Hitotsubashi University; Kenneth J. Raichelt, 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 Murod, 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
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 Chia Yei 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 How Does the Stock Market React to Chaebol-Affiliated Analysts’ Recommendation? Evidence from Korea. Youngdeok Lim, UNSW Australia; Hyungtae Kim, Arkansas State University; Kyoungwan Mo, Myongji University

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 Thí Phan, RMIT University Vietnam

Board 46 The Relation between Excess Control and Cost of Capital in Publicly Traded Brazilian Companies. Jonatan Marlon Konrath, Federal University of Santa Catarina; Ernesto Fernando Rodrigues Vicente, Federal University of Santa Catarina; Raphael Vinicius Weigart Camargo, Federal University of Santa Catarina

Board 47 Executive Compensation and Idle Capacity Expenses. Liu-Ching Tsai, National Chia Yei University; Chaur-Shiuh Young, National Cheng Kung University; Hui-Wen Hsu, Feng Chia University

Board 48 The Research into Early Accounting Practice of Francesco Datini’s Company in Avignon. Mikhail Kuter, Kuban State University; Marco Angelo Marioni, Catholic University of the Sacred Heart; Marina Gurskaya, Kuban State University; Artem Musaelyan, Kuban State University

Board 49 Corporate Governance and Audit Report Timeliness: Evidence from MENA Countries. Ehab K. A. Mohamed, The American University in Cairo; Martin Thomsen, University of Muenster; Martin Thomsen, University of Muenster

Board 50 The Effects of Moral Foundations and Professional Identity Salience on Subordination of Judgment among Auditors. Marc Peter Neti, Texas Christian University

Board 51 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 52 The Information Content in Abnormal Audit Lag. Dan Givoly, The Pennsylvania State University; Max Meinhoevel, University of Muenster; Martin Nienhaus, University of Muenster; Martini Thomsen, University of Muenster

Board 53 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 54 Board of Directors: Effects of Board Composition on Financial Performance: Evidence from MENA Countries. Enab Mohamed, German University in Cairo; Mohamed A. K. Basuony, The American University in Cairo; Ahmed F. Elbayoumi, Cairo University

Board 55 Can Short Sellers Constrain Opportunistic Non-GAAP Earnings Reporting? Qunfeng Liao, University of Michigan—Flint; Bo Ouyang, The Pennsylvania State University Great Valley

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 Neti, Texas Christian University

Board 58 Industry Tournaments, Corporate Governance and Earnings Management. KoEun Park, University of Massachusetts Boston
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 Papinelli,
  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 Ratto, 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.
  Flavia A. M. Silva, Fundação Getúlio Varga; Hsia H. Sheng, Fundação Getúlio Varga; Flavio A. M. Silva, Fundação Getúlio Varga; Flavio A. M. Silva, Fundação Getúlio Varga

  Deborah Smith, Cleveland State University; Yezen Kannan, Duquesne University; Kimberly C. Gleason, University of Pittsburgh

  Wei-Ling Song, Louisiana State University

Board 69  Professional Ethics Issues in Auditing: Evidence from Quality Review Reports of Audit Firms.
  Julia Baldsoa, 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

  James E. Graff, 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.
  Christoph M. Van Linden, Belmont University

Board 74  Busy Engagement Partner and Audit Delay: Pre- and Post- Audit Oversight Board.
  Hasen Mohammed Bahamhos, 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; Jun-Yi Huang, Boston University

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, Genesee; 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 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 Lonis, 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; Iry 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. Iry Hwang, Seoul National University; Mary Lee, Seoul National University; Woo-Jang Lee, Seoul National University; Jungsook 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
<table>
<thead>
<tr>
<th><strong>Board</strong></th>
<th><strong>Research Topic</strong></th>
<th><strong>Authors</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>76</td>
<td>Cash Flow Based Life Cycle and the Value-Glamour Anomaly: Finding Winners and Losers</td>
<td>Sydnee Manley, The University of Mississippi</td>
</tr>
<tr>
<td>77</td>
<td>Tax Aggressiveness of Government-Controlled Corporations in Brazil.</td>
<td>Antonio Ipoa Martínez, FUCAPE Business School; Fabio Pereira Motta, Faculdade Estácio Vila Velha</td>
</tr>
<tr>
<td>78</td>
<td>Small Business Adoption of Computerized Accounting Systems Using the Technology Acceptance Model</td>
<td>Alan Rogers, Walden University; Mary Deseshivsky, Walden University; Roger W. Mayer, SUNY College at Old Westbury</td>
</tr>
<tr>
<td>79</td>
<td>Can Firms Avoid the Market Penalty for Missing Analysts’ Forecasts by Defining Non-GAAP Earnings with Unexpected Expense Exclusions?</td>
<td>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</td>
</tr>
<tr>
<td>80</td>
<td>Board Characteristics and Disclosure Tone.</td>
<td>Minna Martikainen, Hanken School of Economics; Antti Ahlkinen, Aalto University/University of Florida; Luke Watson, University of Florida</td>
</tr>
<tr>
<td>81</td>
<td>The Impact of ESG Performance on Firms’ Cost of Debt.</td>
<td>Noor Houque, Victoria University of Wellington; Reza Monem, Griffith University</td>
</tr>
<tr>
<td>82</td>
<td>Trading Behavior of Institutional Investors for Firms Approaching Bankruptcy: An Analysis of Who Sells</td>
<td>Christine C. Cheng, Louisiana State University; William J. Moser, Miami University</td>
</tr>
<tr>
<td>83</td>
<td>Do Nonprofit Organizations That Self-Prepare Their Tax Returns Receive Lower Donations?</td>
<td>Maria A. Leach-López, The University of Southern Mississippi; Nicholas Marudas, Mercer University; Julie Petherbridge, Mercer University</td>
</tr>
<tr>
<td>84</td>
<td>Management Entrenchment and Audit Quality.</td>
<td>Young Kim, Northern Kentucky University; Yura Kim, University of Seoul; Julie Petherbridge, Mercer University; Vijaya Subrahmanyam, Mercer University</td>
</tr>
<tr>
<td>85</td>
<td>Evaluating Fraud Reports: Influence of Interviewer and Communication Channel.</td>
<td>Esperanza Huerta, San Jose State University; Yanina Petrides, Instituto Tecnologico Autonomo de Mexico; Terry Glandon, The University of Texas at El Paso</td>
</tr>
<tr>
<td>86</td>
<td>Do Analysts’ Earnings Forecasts Incorporate Information in Prior Dividends?</td>
<td>Somnath Das, University of Illinois at Chicago; Philipp Schaberl, University of Denver; Pradyot K. Sen, University of Washington, Bothell</td>
</tr>
<tr>
<td>87</td>
<td>Contributions of Sorter’s “Events” Approach to Accounting Theory.</td>
<td>Sadaharu Takeshima, Kanazawa University</td>
</tr>
<tr>
<td>88</td>
<td>Benefits of Carbon Reductions Disclosure and Carbon Reductions? Evidence from Chinese Listed Companies.</td>
<td>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</td>
</tr>
<tr>
<td>89</td>
<td>How Do Analysts’ Forecast Characteristics Relate to Investment Efficiency.</td>
<td>Lingmin Xie, City University of Hong Kong</td>
</tr>
<tr>
<td>90</td>
<td>Do Opaque Firms Prefer Liquidity? An International Evidence.</td>
<td>Sang-Giun Yim, Kookmin University</td>
</tr>
<tr>
<td>91</td>
<td>Corporate Social Responsibility and the Market Reaction to Financial Restatements.</td>
<td>Jerry McWilliams, The University of Texas at San Antonio; Jennifer Yin, The University of Texas at San Antonio</td>
</tr>
</tbody>
</table>
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, AAIL 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. Greel, 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 Delloportas, RMIT University; Pramasiy Yapa, RMIT University.

Board 29 Engagement Partner Attributes and Audit Quality: Does the Partner’s Ownership Stake Matter? Mine Hatice Aksu, Sabanci University; Sebahattin Demirkran, University of Maryland College Park.


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 35 The Role of Pre-Lecture Videos on Graduate Business Students’ Learning. Mateo 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 Youssef Abdel-Rahim, Georgia State University; Jeffrey Halas, Georgia Institute of Technology; Douglas E. Stevens, Georgia State University.

Board 38 The Multidisciplinary Audit Team: Diversity Challenges for Non-Financial Information Assurance. Angela Hocimovic, 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 Haermannsedt, WU Vienna University of Economics and Business; Matthias Petutschig, WU Vienna University of Economics and Business.
TUESDAY, AUGUST 9, 2016 — 3:00 pm-4:30 pm

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 Noymark, 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 Ausstiff, 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 Kopta, 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; Yang 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 52 Technological Innovation and Creditor Value.  Fenglong Xiao, National University of Singapore; Jiameg 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 Bouteng, 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 Pahuk, University of Windsor; Gurupdesh 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 Tawara, 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

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INDEX

A

Abad, Cristina 97, 108
Abdallah, Wagdy M. 111
Abdel-Kader, Magdy 27
Abdel-Khalil, Rashad 23, 57
Abdel-Maksoud, Ahmed 27
Abdel-Meguid, Ahmed 86
Abdel-Rahim, Heba 34
Abdel-Rahim, Heba Yousef 20, 108
Abdolmohammadi, Mohammad 84
Acikgoz, Betul 79
Adachi, Renata A. 89
Adams, Mollie T. 21
Addy, Noel 72, 83
Adhikary, Bishnu Kumar 89
Aerts, Walter 28, 83
Agarwal, Nishant 87
Agarwal, Sumit 52
Agoglia, Christopher P. 30
Aguir, Wael 84
Ahmed, Anwer 76
Ahn, Jaehan 41
Ahrens, Markus 4, 5, 12, 15, 30, 47, 55, 66
Ainsworth, Penne 73
Al, Syaiful 76
AlAbbad, Amal 79
Alali, Fatima 30, 95, 111
Alam, Pervaiz 109
Alawi, Abdullah 83
Alberton, Luiz 105
Albrecht, Anne 40, 49
Aldehyay, Ayman 106
Aldamah, Husam 61, 91
Alexine, Hank C. 74
Alfons, Elia 18
Alford, Laura 68
Alhaj-Yaseen, Yaseen S. 89
Al-Hayale, Talal 90
Alhusaini, Badryah 69
Ali, Syaiful 59
Alissa, Walid 31
Alkazemi, Saad A. 33, 51, 70
Allen, Abigail McIntosh 51
Allen, Eric J. 24
Alles, Michael G. 72, 83
Allport, Christopher D. 74
Almadani, Abdulrahman 65
Almeida, Bruno 25
Almeida, Jose Elias 80
Alphonse, Pascal 110
Alsadi, Abdullah M. 67
Aly, Ibrahim 46
Amel-Zadeh, Amir 42, 50, 54, 69
Amir, Eli 76
Amoradi, Amir 66
Anagnostopoulos, Seraina 44
Anakwe, Bridget 72
Anandaraj, Asokan 30, 111
Anantharaman, Divya 69
Anders, Susan B. 20, 23, 68, 91
Anderson, Joshua 44
Anderson, Mark 45, 58, 80, 82
Andersson, Patrik 80
Andiola, Lindsay 95
Andre', Paul 101
Andre, Paul 52
Anamtharaman, Divya 69
Arnold, Vicky 83
Apostolou, Barbara A. 101, 112
Appelbaum, Deniz A. 34, 53, 83
Aquino, Frank 21, 97, 109
Aquino, Mark 111
Armstrong, Christopher 69
Arnold, Vicky 83
Athanassov, Julian 90
Ater, Brandon D. 52
Asante-Appiah, Bright 23, 49
Askew, Sidney 5, 23, 66
Athana, Shorad 56, 68, 85
Atanassov, Julius 90
Atwood, T. J. 84
Austin, David 109
Austin, Ashley A. 17
Axjonow, Anastasia 109
Ayalew, Lulseged 29
Ayres, Doug 43
Azvedo, Renato Ferreira Leitao 61
Azriel, Jay 67
Azzoli, Stefano 85

B

Babbes, George 97
Babington, Mark 39
Badawey, Hebatallah Abdel Salam 23
Badges, Amanda 26, 43
Badia, Marc 32
Bae, Kee-Hong 70
Bae, Wonyo 106
Bagranoff, Nancy 66
Bai, Ge 83
Bai, Lu 97
Baik, Bok 45
Bailey, Charles D. 34, 79, 112
Bailey, Cristina 20
Bakorich, Kathleen M. 20
Baker, Charles Richard 20, 70, 88, 108
Baker, Raymond Reed 27
Baldauf, Julia 105
Baloria, Vishal P. 25, 42, 55, 57
Balsam, Steven 51, 67, 106
Bamahros, Hassan Mohammed 105
Banker, Rajiv D. 30, 56, 60, 67, 69, 76, 82
Banks, Catherine 66
Bao, Dicu 85
Barcellos, Leonaldo P. 44
Barinov, Alexander 87
Barlett, Geoffrey D. 67
Barokah, Zuni 59
INDEX

Barrios, John M. 71
Barth, Mary E. 37, 38, 39, 90
Baskerville, Rachel F. 51, 88
Basu, Sudipta 18, 25, 39, 55
Basuony, Mohamed A. K. 104
Baudot, Lisa 72
Boyum, Mark P. 40
Boyau, Mohamed 105
Beardsley, Erik 56
Beasley, Mark S. 20, 29
Beck, Amanda W. 33
Beck, D’Arcy 17
Beckman, Judy 15
Begley, Joy 87
Behn, Bruce 4, 22, 39
Beiruth, Aziz 80
Bell, Jan 66
Bellare-Bienengräber, Lucia 111
Beneish, Daniel Messod 23
Bentley, Jeremiah 53
Beresford, Dennis R. 22
Bergbrant, Michael 43
Berger, Philip 58
Berglund, Nathan 83
Bernard, Darren 18
Berntz, Thomas 71
Bertolini, Michelle S. 91
Bertomeu, Jeremy 19
Beswick, Paul 29
Bhamhvani, Siddharth 87, 97
Bhaskar, Lori 24
Bhattacharjee, Sudip 30
Bhattacharya, Neil 70
Bhattacharya, Sukanto 51
Bien, Yiyan 31
Bianchi, Pietro Andrea 44, 71
Biddle, Gary C. 27
Billinski, Pawel 18, 49, 58
Billings, Anthony 67
Billings, Mary 70
Bird, Andrew 31, 32, 42
Bischof, Dennis 42
Bishop, Carol C. 25
Bishop, Toby 29
Bissessur, S. W. 88
Black, Dirk 50, 82
Black, Ervin 66
Blackburn, Terrance 18, 50
Bley, Allen 24, 49, 66
Blazovitch, Janell 21, 46, 58
Bline, Dennis 21, 28, 61
Blix, Leslie 96
Blox, Rebecca 33, 70, 106
Bloomfield, Matthew J. 32
Blouin, Marie 33
Boateng, Edward 109
Bobek, Donna 67
Boh, Wai Fong 52, 100
Boland, Colleen M. 73
Boland, Richard J. 27
Bonacchi, Massimiliano 86
Bonini, Stefano 17
Booher, Kayle Denise 98
Borba, Jose Alonso 88, 97, 98
Boritz, J. Efrem 21
Bormann, Sara 20
Borachin, Paul 103
Borthwick, A. Fay 101, 106
Bortolato Junior, Ademir 61
Bose, Sudipta 89
Botosan, Christine 29
Boumediene, Emma 103
Boumediene, Salem L. 31, 70, 79, 88, 103
Bourne, Amy 29
Bourveau, Thomas 78, 86, 87
Bouwens, Jan 20, 71
Boyar, Scott 61
Boyd, Travis 65
Boyle, Edmund 94
Boyle, Erik S. 17, 24
Bozanic, Zohn 26
Bozzolon, Saverio 44
Bradley, Sarah 55
Bradshaw, Mark 18
Brandenburg, Teri L. 96
Brendt, Kristine M. 89
Branson, Bruce C. 20
Brasel, Kelsey R. 67, 75
Bratton, Brian 4
Braunmann, Evelyn 20
Braun, Gary P. 100
Braun, Karen 93
Braun, Robert L. 45, 72
Bravo, Francisco 97, 108
Brazel, Joseph 30
Brearley, Chester H. 79
Bremer, Wayne 96
Bressler, Paige D. 18
Bricker, Wes 39
Brink, Alisa G. 55, 60
Brink, William 49
Brocard, Marcus 75
Brotchet, Francois 33, 69
Broekhuijsen, Bryan G. 108
Brockman, Paul 101
Brody, Richard 96
Broson, Scott N. 73
Brooks, Li Lily 56, 75
Brooks, Marcus R. 49, 100
Brounbeck, Guilhermo 61
Brown, Karen E. 32
Brown, Neil R. 4, 31
Brown, Owen 17
Brown, Regina L. 48
Brown, Vena 17, 53, 56, 72
Brown, Espey T. (Ted) 53
Brown-Liburd, Helen 4, 25, 84
Bruehne, Aliisa 30
Brugni, Talles 80
Bruce, Alexander 103
Bruno, Valentina 68
Brushwood, James 41, 43
Bucara, Anthony 23
INDEX

Buchheit, Steve 34, 90
Buckless, Frank 63, 73
Budd, Cassy 47, 95
Bugeja, Martin 18, 59
Bui, Binh 61
Burgess, Jeffrey 15
Burgstahler, David 73, 74
Burke, Qing 30
Burnett, Michael 72
Burnaby, Priscilla 100
Burney, Laurie 23, 60, 90
Burns, Cathleen 28, 47
Burt, Ian F. 67, 73
Buslepp, William 65
Butchko, Jane 29
Byzalov, Dmitri 18, 69

Cade, Nicole L. 17
Cadman, Brian 5, 45, 53
Cahan, Steven 26, 90
Cai, Lei 112
Cai, Lei 112
Cai, Lei 112
Cakic, Nico 17
Caldwell, Michael 41
Callahan, Carolyn 32
Calvin, Christopher G. 75
Camargo, Raphael Vinicius Weigart 104
Camp, Julia M. 40
Campbell, John L. 18, 25, 31, 43, 50, 101
Cannon, James 42
Cao, Jian 4, 100
Cao, Ting 104
Cao, Wenjiao 85
Cao, Yi 25
Capkun, Vadan 31
Caplan, Dennis 26, 53
Carcello, Joe 39
Cardoso, Ricardo Lopes 100
Carmona, Miquel 88
Carmona, Salvador 66, 88, 101
Carnes, Bobby R. 49, 88
Carr, Kellie 100
Carrera, Nieves 70, 88, 101
Carriaza, Richard 45
Carter, Mary Ellen 53
Carvalho, Alexandre 97
Carvalho, Francisco 25
Carvalho, Luiz Nelson 80
Carver, Brian 106
Casap, Jaime 63, 64
Casas-Arce, Pablo 27, 82
Casey, Ryan 69
Casker, Judy 32
Costaoguay, Jack 75
Casup, Jamie 66
Catral, Bryan 108, 110
Caversoglu, Huseyin 48
Cazier, Rick 41
Cecchini, Mark 50
Cedergren, Matthew 32, 51, 70, 85, 87
Cezair, Joan Ann 94
Chakrabarty, Bishwa 113

Chakraverty, Arkajha 87
Chalmers, Keryn 51, 75
Chamberlain, Marka 87
Chan, Ann Ling-Ching 80
Chan, Cani 95
Chan, David Y. 108
Chan, Karm C. 111
Chan, Ling-Ching 56
Chan, Moe 110
Chan, Siow 108
Chandra, Akhilesh 94, 97
Chang, Che-Chia 43
Chang, Ching-Hung Henry 71
Chang, Henry 19, 57, 85, 103
Chang, Hye Sun 85
Chang, Jui-Chin 110
Chang, Jui-I 73
Chang, Kathy 44
Chang, Ling-Ling 33
Chang, Ruey-Dang 111
Chang, Yen-Seng 78
Chang, Yu-Shan (Stefanie) 85
Chang, Yu-Tzu 24
Chao Tang 76
Chapman, Kimball 58
Chapple, Larelle J. 31
Chardon, Tani 28
Charitou, Andreas 43, 109
Chatraphorn, Pongprot 112
Chatterton, Angel 26
Chatraphorn, Akash 19, 58
Chen, Chao 33, 80
Chen, Chao-Jung 33, 85
Chen, Chen 26, 56, 100
Chen, Chia-Hui 60
Chen, Chih-Ying 19
Chen, Ching-Lung 27, 44
Chen, Chung-Yu 44
Chen, Clara Xiaoling 45
Chen, Clement 73
Chen, Deqiu 68
Chen, Gong 32, 69
Chen, Guang-Zheng 42, 71, 111
Chen, Hanwen 110
Chen, Honghui 50
Chen, Hsinyu 55
Chen, Huijin 103
Chen, Janice Y. S. 82
Chen, Jason 53, 57, 60, 76
Chen, Jeff Zeyun 43
Chen, Jing 19, 26, 87
Chen, Kai 50, 100
Chen, Kuo-Tay 45
Chen, Lele 75
Chen, Lily 90
Chen, Linda H. 24, 31, 70, 111
Chen, Lingnan 33
Chen, Long 52
Chen, Mei-Hui 52, 101
Chen, Ming-Yang 27
Chen, Peter F. 84
INDEX

Chen, Po-Chang 18, 41, 57, 70
Chen, Sheng-Syan 57
Chen, Si 100
Chen, Songsheng 25, 33, 56, 106
Chen, Tsai-Jyh 73
Chen, Tsung-Kang 50, 102, 111
Chen, Vincent 52
Chen, Wei 25
Chen, Weitzu 27
Chen, Wen 78
Chen, Xia 33, 79
Chen, Xin 57
Chen, Yasheung 21, 90
Chen, Yijia 32
Chen, Ying 103
Chen, Yijia 32
Chen, Yijia 32
Chen, Zhenhua 30, 31
Chen, Zhihong 42, 88
Chen, Zhou 41, 50, 100
Cheng, C. S. Agnes 26, 41, 59, 78
Cheng, Christine C. 26, 51, 107
Cheng, Jen-Fu 18
Cheng, Kang 100
Cheng, Mengya 18, 57
Cheng, Nam Sang 60, 72
Cheng, Qiang 33
Cheng, Xu 84
Cheng, Yu-Chen 71
Chen, Robert H. 48
Chesley, Dennis 29
Cheung, Jian Hei 44
Cheung, Jian Hei 44
Cheung, Jian Hei 44
Chi, Hsin Yi 71, 80, 111
Chi, Wuchun 56, 75, 110
Chia-Chiu, Peng 78
Chiang, Bee 100
Chiang, C. Catherine 59, 74
Chiang, Chi-Hsin 56, 75
Chiang, Huang-shih 33
Chien, Chin-Chen 33
Chien, Wen-Wen 103, 109
Chin, Chen-Lung 41, 52, 87, 102
Ching, Hong Yuh 21
Choi, Chi-Min 100
Choi, Jang Hoon 27
Chiu, An An 105
Chiu, Peng-Chia 76
Chiu, She-Chih 33, 83
Chiu, Tiffany 97
Chiu, Zhi-Ting 42, 79
Chiu, Victoria 97
Cho, Chi-Moon 65
Cho, Kyung-jin 71
Cho, Hyun-won 55
Cho, Myung-jun 76
Cho, Young Jun 31
Choi, Ahurom 24, 84, 111
Choi, Eugene 17
Choi, Lyungmee 45, 108
Choi, Sara 71
Choi, Sunhwa 53

Choi, Won-Wook 65
Choa, Frederick 95
Chou, Ling-Tai (Lynette) 4
Chou, Shih-Chi 51
Christ, Mary Y. 21
Christensen, Anne 49, 66
Christensen, Brant 76, 85
Christensen, John 37, 38, 39
Christensen, Ted 68
Christodoulou, Demetris 86
Chu, Gregory M. 65
Chu, Joyce 103
Chu, Jenny 57
Chu, Yong-jiang 75
Chui, Chih Ming 68
Chuk, Elisabeth 4
Chung, Kwang-Hyun 36
Chung, Shu-Wei 95, 97
Chung, Silvia 76
Church, Kimberly 93
Churyk, Natalie T. 21, 67
Chyz, James A. 31, 43
Cianci, Anna M. 50
Ciccon, Jim 103
Cicone, William A. 31, 40, 85
Cifto, Mustafa 60, 100
Clausen, Thomas 40, 55, 83
Clements, Lynn H. 111
Clemens, Roy 55
Clubb, Colin 43
Coetzee, Stephen A. 83, 93
Cohen, Eric E. 39, 55
Cohen, Shira 42, 87, 108
Col, Burin 52
Cole, Elizabeth 97
Coleman, Bryan 94
Collins, Daniel W. 22, 25, 43, 102
Collins, Denton 35
Colson, Robert H. 29
Compton, Ying 15
Cong, Yu 53, 67
Cook, Kirsten 19, 35
Cooper, Lauren 57
Cooper, Sue A. 60
Copat, Rafael 33
Core, John E. 79
Cork, Kimberly 68
Cory, Suzanne N. 21
Costa, Patricia de Souza 61
Costin, Claire 87
Countryman, Vanessa 15
Cox, Sharon 23
Crabb, Kelvie 93
Crawford, David L. 61
Crawford, Steven 79
Cready, William M. 40, 51
Creel, Timothy S. 108
Cross, Joann Nae 70
Cross, Robert E. 23
Crossman, Anthony H. 106
Crosson, Susan 15
Crowley, Richard M. 78
INDEX

Crumbley, D. Larry 26, 51
Cruz, Natacha 11
Cullinon, Charles P. 21, 51, 82, 90
Cumming, Douglas 18
Cunningham, Billie M. 12, 15, 55
Cunningham, Joseph P. 65
Cunningham, Lauren (Dreher) 18, 68
Cunningham, Lauren M. 19
Cuperus, Susann 94
Curatola, Anthony P. 88
Curtis, Asher 50, 52
Curtis, Mary 54
Curtis, Susan M. 23, 55
Cutler, Joshua 32

D

D. Fehrenbacher, Dennis 82
D’Augusta, Carlo 106
da Silva, Fabio Pereira 110
da Silva, Sandra Maria Cerqueira 98
dai, Daisy 108
dai, Deming 80
dai, Narisa 75
dai, Xin 78, 88
Daily, Cynthia 96
Dambra, Michael 18, 25
Dame, University of Notre 27
Donaher, Mitch 29
Doneshfar, Alireza 58, 108
Daniel, Shirley J. 100, 110
Dao, Mai 26
Dorgenidou, Christina 32
Dorrough, Masako 59, 100
Das, Somnath 107
Daske, Holger 42, 63
Datta, Sudip 111
David, Joann 47
David, Parthiban 52
Davis, Dorothy 96
Davis, Gregory 23
Davis, Jon S. 15, 39
de Aguiar, Andson Braga 102
de Aquino, André Carlos Busanelli 100
de Kok, Ties 52, 71
de Souza, Adriana Cordeiro 99
de Zwan, Laura 28
DeAngelis, Matthew David 106
Debrenczy, Roger 45
Dechow, Patricia 57
Decker, Michael 40
Dedman, Elisabeth 87
Dee, Carol Callaway 49
Degantano, Laurence 21
Degas, Jean Guy 39, 47
DeLange, Paul 28
Delis, Manthos 86
Delisle, Jared 103
Dellaportas, Steven 108
Deller, Carolyn 34, 82
Demek, Kristina 23, 72, 84
DeMelis, John 29
DeMello, James 52
Demere, Will 45
Demerjian, Peter 4, 15, 41, 49, 57
Demirkon, Sebahattin 108
Deng, Baijun 78
Deng, Jie 27
Deng, Justin 17
Deng, Mingchew 27
Derechinsky, Mary 107
Desender, Kurt 75
Devas, Erik 56
DeVries, Delwyn 96
DeZoort, F. Todd 113
Dholiwal, Don S. 87
Dhillon, Ravindar 19, 52
Diamond, Michael A. 12, 15, 29
Diaz, Ana Maria 94, 96
Diaz, Jamie 31, 41, 85
Dichev, Iliya D. 46, 57
Dickins, Denise 96
Dickinson, Victoria 58
Dieranyck, Bart 52
Dinh, Tami 59, 87
DioGuardi, Joseph 72, 108
Diser, Viktoria 27, 82
Dissanayake, Thusitha 108
Ditillo, Angelo 27
Domingo, Maria 111
Domino, Madeline A. 106, 108
Donelson, Dain C. 40
Dong, Lei 57
Dong, Nathan 19, 43
Dong, Wang 111
Donleavy, Gabriel D. 72
Donovan, John 32, 41, 49
Dorantes, Carlos-Alberto 71
Dorata, Nina T. 70
Dossal, Amir 48
Dou, Huan 101
Dou, Yiwei 69
Doukkakis, Leonidas 86
Douthit, Jeremy 82
Dow, Kevin E. 26, 103
Dowdell, Thomas D. 100
Downen, Tom 17, 34, 46, 108
Downes, Jimmy F. 48
Draeger, Michelle 68, 74
Drake, Andrea 60
Drake, Katharine 40
Drum, Bawna 23, 34, 45, 53, 72, 74
Du, Chan 61, 96
Du, Hui 53, 61, 90
Du, Kai 69, 75
Du, Qianqian 110
Du, Xingqiang 41, 75
Dube, Svenja 70
Duellman, Scott 41
Dugan, Michael 80
Duh, Rong-Ruey 49
Duncan, Keith 91
Dunn, Cheryl L. 93
Dunne, Kathleen 93, 96

D
Duong, Hong Kim  44, 89
Duro, Miguel  32, 42
Durrant, Jon  48
Duru, Augustine  52
Dutta, Saurav  26, 53
Dye, Ronald A.  73
Dycon, Laurel  34
Dzuranin, Ann  23, 39, 54

Eames, Michael  41
Easterday, Kathryn  69
Ebrahim, M. Shahid  67
Edmonds, Christopher  79
Edmonds, Mark  96
Efendi, Jap  105
Eger, Robert J.  19, 70
Ehinger, Anne C.  31, 50
Eiler, Lisa  100
El Hout, Rofayda  112
Ehinger, Laurel  32
El-Haj, Mahmoud  42
Ellabawaty, Ahmed F.  104
Elder, Randal J.  24
Elomes, Anastasios  68
Elshamy, Mostafa A.  44
Elsila, Anna  50
Eltayeb, Anna  50
Elson, Raymond  95
Emerson, David J.  30, 35
Enache, Luminita  25, 51, 58
Endenich, Christoph  27, 71
Enes, Edgar  25
Engel, Kathy  53
Enomoto, Masahiro  103
Epstein, Barry Jay  29, 101
Epure, Mircea  75
Erickson, Matthew  32, 40
Erkens, Denizemin  24, 85
Ernstberger, Juergen  88
Ernstberger, Agnes  109
Erichct, Jacob  110
Erten, Aytek  32, 70, 87
Ertimur, Yonca  51
Estep, Cassandra  17, 43
Ettredge, Michael  42, 103
Eulerich, Marc  103
Evans III, John Harry  67
Evans, Chris  104

Faasse, Jonathan  42
Fan, Hong  33, 44, 80
Fan, Nancy  97
Fan, Qintao  27
Fan, Weiguo  45, 61
Fan, Xiaohang  83

Fang, Junxiang  110
Fang, Ming  30, 74
Fang, Shunlan  18, 41, 60, 69
Farag, Magdy S.  106
Farahmita, Aria  52, 80
Farber, David  45, 56
Farewell, Stephanie  96
Farghaly, Marwan  111
Farina, Francis  51
Farkas, Maia  85
Farrar, Jonathan  28
Fass, Martha  93
Faur, Lucile  108
Favero, Luiz Paulo  80
Fay, Rebecca  6.  73
Fedele, Micaela  73
Fedokovitz, Sherry  54
Feihnenbacher, Dennis  24, 83
Feiglin, Alexey  112
Feinberg, Lee  54
Felix, Robert  68, 103
Felsk, Elizabeth  97
Feng, Hsuan-Ling  59
Feng, Hua  75
Feng, Nancy Chun  103
Feng, Nancy Chung  19
Feng, Ruyun  25
Feng, Wang Jian  70
Fenske, Nils  65
Ferguson, Andrew  112
Fernandez-Fejaloo, Belen  72
Fernando, Gaby  86
Ferruccio, Elia  45
Ferrari, Mascia  17, 73
Ferreira, Denize Minatti  97, 98
Ferri, Fabrizio  33
Fessler, Nicholas J.  34
Field, Laura Casares  18
Filles, Rebecca  85
Filho, Raimundo Nonato Lima  91
Filip, Andrei  101
Filzen, Joshua J.  87, 100
Fine, Jonene M.  106
Finley, Andrew  41, 67
Firk, Sebastian  33, 53
First, Michael  75
Fischer, Don  79, 106
Fischer, Mary  21, 28, 33, 59, 112
Fish, Matthew  72, 89, 108
Fisher, Ingrid  72
Fitzgerald, Brian  24
Flesher, Dale L.  26, 44
Flesher, Tonya  39
Fletcher, Leslie B.  89
Floy, Eric  47
Fogarty, Timothy J.  17, 20, 24, 27, 28, 34, 35, 46, 72, 79, 90, 106, 111
Fogel-Yaari, Hila  112
Fok, Robert (Chi-Wing)  113
Fong, Wai-Ming  53
Forgione, Dana A.  85
Fornelli, Cindy  15
INDEX

Forst, Arno 19
Francis, Bill 30, 74, 103
Francis, Jere R. 41
Franke, Benedikt 75
Franklin, Mitchell 21, 94
Franzen, Laurel 50
Fraxley, Jessica 34
Frie, Clinton 26
Friedman, Martin 82
Friedman, Henry 51
Friedman, Mark Edward 34
Fu, Ranhui 70, 89
Fuehrmeyer, James 29
Fuerman, Ross D. 103
Fujimura, Daijiro 108
Fujiyama, Keishi 79, 80
Fukukawa, Hironori 103
Fullerton, Rosemary 89
Funchal, Bruno 89

Gabriel, E. Ann 72
Gareremyck, Ann 50
Gago, Susana 90
Gainor, Mary Ella 91
Gallagher, Maire 39
Gallagher, Richard 40
Galloni, Susanna 20, 76
Gallimberti, Carlo M. 49, 76
Gal-On, Esther 56
Gal-On, Ronen 31, 49, 56
Gan, Huiqi 71, 109
Gandje, Serge Volant 103
Gangolly, Jagdish 29
Gant, Danielle 68
Gao, Fang 89
Gao, Feng 32, 42, 69
Gao, Janet 49
Gao, Lei 33, 82, 90
Gao, Minghua 101
Gao, Xinghua 111
Gao, Yu 25
Garcia, Francis 94
Garcia, Joanne 31
Garcia, Nohara E. 44
Garvey, Margaret 72
Garza, Brent A. 31, 85
Gaynor, Greg 23
Gaynor, Lisa 4
Ge, Weili 18
Ge, Wenxian 33
Geerts, Guido L. 15, 23, 65
Geiger, Marshall 41
Geisler, Gregory 40
Gemoets, Leopold 98
Genç, Mustafa 99
Gendron, Yves 82
Gepp, Adrian C. B. 51
Ghai, Pranav 39
Ghani, Waqar I. 103
Ghannam, Samir 18
Ghazali, Muhammad Yahya 87
Ghicas, Dimitrios 86
Ghosh, Dipankar 71
Giersz, Jerzy 97
Gifford, Richard H. 106
Gilkes, John 96
Gillette, Jacquelyn 32
Gilliam, Thomas A. 68
Gimbar, Christine 17
Giulianti, Carin 29
Givoly, Dan 69, 104
Glaeser, Stephen 69, 85
Glendening, Matt 107
Gleason, Cristi 50
Gleason, Cristi A. 18
Gleason, Kimberly C. 105
Glen, Joana 20, 60, 67
Goldman, Nathan C. 40
Golubov, Andrey 58
Gomaa, Mohamed 53
Gomes, Silvania de Sousa 46, 61
Goncharov, Igor 103
Gong, Guojin 17
Gong, Na 100
Gonzalez, Angelica 69
Gonzalez, Barbara 66
Gonzalez, George 17
Good, Kevin Joseph 88
Goodman, Colin 65
Gogol, Vadim K. 32, 41, 76
Gordon, Elizabeth A. 48, 59, 88
Gordon, John Steele 12, 13
Gordon, Shawn J. 55
Goretzki, Lukas 60
Gornik-Tomaszewski, Sylwia 20, 53, 72
Goto, Akira 104
Govendi, Brett 48, 56, 59, 106
Grades, Bryan 44
Grafton, Jennifer 47
Graham, John R. 46, 78
Granich, Jeffrey 31
Grasso, Lawrence 34, 53, 89
Graves, Alexia 93
Gray, Glen L. 39, 74
Gray, Richard 29
Gray, Sidney J. 20, 79
Grayson, Michael M. 105
Green, Karen 60
Green, Peter 48
Green, T. Clifton 67
Greenwood, Margaret 59
Gregory 13
Grein, Barbara 4
Grenier, Jonathan H. 17, 24
Griffin, Paul 76
INDEX

Griffith, Andrew S.  58
Grimmer, Teri  88
Grossman, Amanda M.  73
Grossman, Jason H.  65
Gu, Zhaoyang  20, 52
Guan, Xinjiao  31, 100
Guan, Yue-Duan  33
Guan, Yuyan  88
Guay, Wayne  85
Guay, Mark  111
Guest, Nick  78, 87
Guess, Aundrea Kay  21
Guess, Robert  55
Gudder, Ken  86
Guevara, Lindsay  61
Guha, Mihye  106
Guha, Tanushree  48
Guha, Jyotirmoy  18
Guha, Tanuj  54
Guha, Tanushree  61
Gupta, Gaurav  97
Gupta, Keshav  45
Gurevich, Michael  18
Gurevich, Michael  52
Gurtler, Robert  32
Gutierrez, Elizabeth F.  52, 59
Gutierrez, Jack  78
H, Robert  55
Ha, Mihye  106
Ha, Wonsuk  111
Haga, Jesper  86
Ham, Charles  88
Hammond, Kevin L.  26
Hampton, Clark  83
Han, Dongjin  111
Han, Jie  40
Han, Jongsoo  55
Han, Lei  94
Han, Shipeng  44, 90, 103
Hanlon, Dean  31
Hanoch, Rebecca  86
Hann, Rebecca N.  50, 57
Hansen, Victoria  49, 67
Harding, Michelle  23
Haniko, Mareno A.  21, 61, 82, 108
Haris, David  19
Harris, Ling  30, 55
Hart, Matt  35
Harvey, Campbell R.  46, 78
Hasan, Iftekhar  30, 44, 74, 86
Hasson, Rajib  87
Hashimoto, Takashi  47
Hass, Lars  18
Hass, Susan  100
Hasuo, Satoshi  47
Hathorn, John  94
Hausserman, Cass  67
Haw, In-Mu  84
Hayes, Louis  21, 53
Haynes, Christine M.  75
He, Guanming  56, 82, 95, 97, 108
He, Jing  70
He, Li  56
He, Li-Jen  33
He, Xianghua  84
He, Wen  52, 59, 78
He, Yi  103
Healy, Paul  17, 54
Heaney, Richard  59
Heath, Rehavak  94
Hechmavi, Angela  108
Helfin, Frank  18, 70, 88
Hegazy, Mohamed A.  111
Heitger, Les E.  39, 54
Hennicke, Nicklas  79, 80
Henderson, B. Charlene  40
Henderson, Cassy D.  28, 100
Henninger, Bill  67
Hennes, Karen M.  50
Hennig, Jan Christoph  33
Henry, Elaine  59, 88
Hep, Kyungsun  108
Hepfer, Bradford  18
Herb, J. M.  105
Herd, David  100
Heron, Nicole M.  20, 45, 60
Hervé Stolowy  82
Herz, Robert H.  22, 48, 55
Hetrick, Barry  19
Hickman, Leslie G.  30, 84
Higgins, Huang  47
Hillebrand, Christa  83
Hillegeist, Stephen  108
Hindi, Nitham M.  83
Hinkel, Timothy  41
Hinson, Yvonne  66
Hiramoto, Kazuo  37, 38, 39, 47
Hirose, Mark  82
Hiscox, David  97
Hirose, Mark  82
Hiscox, David  97
Hirose, Mark  82
Hiscox, David  97

INDEX

Hirose, Yoshitaka 104
Hirsch, Rina M. 15, 24
Hirth, Robert 29
Hitz, Joerg-Markus 71
Ho, Li-Chin Jennifer 80, 83, 105
Ho, Nam 31
Hoang, Hien 61
Habson, L. Scott 47
Hacket, Sina 72
Haddad, Leslie 39
Hodgkinson, Robert 23, 39, 48, 54, 66
Huelscher, Jamie 96
Haermanseder, Stephanie 108
Haerner, Sven 56
Haffter, Andreas 27
Hofmann, Christian 20, 82
Hogan, Chris E. 73
Hogan, Robert S. 18
Hägglund, Henrik 86
Hajer, Cornelia Christiane 71
Holland, Sandra S. P. 89
Haldenness, Darin Kip 50
Halden-Webb, Lori 73
Hallie, Dana 17, 68, 88
Hallingsworth, Carl 106
Holmes, Grace 65
Holmes, Narita 95
Holt, Andrew 28, 29, 65
Holtzblatt, Mark 89
Holzman, Eric R. 58, 76, 87
Hong, Duanning 20, 60
Hong, Hyun A. 31, 32, 43, 104, 109
Hong, Joo Yeon 75
Ho, Nam 31
Ho, Hsiao-Tang 70, 88
Hsu, Audrey 88
Hsu, Hui-Wen 97, 104

Hsu, Wei 80
Hu, Binh 60
Hu, Danqi 46, 58, 70, 78
Hu, Nan 40
Hu, Tianyu 98
Hu, Yaqin 90
Hua, Shaowen 97
Huang, Allen 18
Huang, Chin-Hua 42
Huang, Henry 41, 82, 113
Huang, Hua-Wei 26
Huang, Jing 50, 84
Huang, Jingjing 42
Huang, Julie 68
Huang, Kelly 45, 58
Huang, Mengjie 19
Huang, Pinghui 102
Huang, Rong 33, 41, 52, 57, 59
Huang, Rui 58
Huang, Shao Yan 105
Huang, Sterling 69
Huang, Ting-Chiao 27, 56
Huang, Wei 111
Huang, Xuan 26, 76
Huang, Xuerong 45, 71
Huang, Ying 18, 70, 79
Huang, Yu-Fang 101
Huang, Zhongwei 72
Huber, Marsha M. 55
Huber, Wm. Dennis 72, 88
Huerta, Esperanza 107
Huffman, Adrianna 50, 58, 68
Hughes, Carol 48
Hughes, Susan Boedeker 104
Hui, Kai Wai 18, 42, 57
Hukai, Dawn 57
Hull, Brad 65
Humana, Human 79
Hung, Shengmin 97, 100
Hung, Yushun 33, 71
Hunt, Allen K. 65
Hunter, Delroy 43
Huo, Kun 34, 45
Hurvitz, Helen 58, 86
Hussainey, Khalid 52
Hussin, Wan Nordin Wan 105
Hutchens, Michelle 42
Hutchins, Gerald L. 106
Hutchins, Rebecca 21, 28, 106
Hutchison, Paul D. 21
Hutton, Amy 26, 69
Hung, Iny 89, 102, 106
Hyde, Becky 46
Hyeyon, Ji Won 106
Hyon, Jeong-Hoon 60
Hyon, Soonchul 46

Ibrohim, Adel Nematallah 23
Icochea, Satomi 102
Igou, Amy 54
Ikuta-Mendoza, Kim 17
INDEX

Im, Chaechang 79
Imhof, Michael J. 111
Imperatore, Claudia 86
Inger, Kerry K. 21, 24, 48
Iqbal, Abraham 93, 95
Irving, Henry 39
Irving, Jim 31, 106
Isidro, Helena 71, 80
Iskandar-Datta, Mai 111
Islam, Shajul 89
Ito, Takeaki 21
Jaafar, Aziz 67
Jabbour, Mima 27
Jack, Lisa 97
Jackson, Andrew 43
Jackson, Mark A. 4, 100
Jadallah, Jadallah 72
Jaggi, Bikki 79
Jagolinzer, Alan 47, 58
Jain, Pawan 98
Jame, Russell 67
Jang, Jee In 44
Janvrin, Diane 15, 24, 54, 66
Jeffers, Agatha E. 21, 97, 109
Jenkins, Edmund L. 22
Jenkins, J. Gregory 17
Jenkins, Nicole Thorne 68, 87, 104
Jennings, Ross 70
Jeong, Seok Woo 56
Jermakowicz, Eva K. 88, 89
Jerman, Lambert 82
Jermias, Johnny 21, 90
Jessup, Carol M. 66
Ji, Xudong 101
Ji, Yan Yan 113
Jia, Weishi 43
Jia, Jinglin 85
Ji, Yaping 87
Jiang, Georg J. 111
Jiang, John 49
Jiang, Qian (Grace) 82
Jimenez-Arribe, Jesus Rodolfo 27
Jin, Byungkook 69
Jizi, Mohammad 112
Johl, Shireenjit 31
John, Kase 17
Johnson, Bret 18
Johnson, E. Scott 18
Johnson, Joseph 84
Johnson, Leigh R. 73
Johnson, Nicole 27
Johnson, Patricia 47, 96
Johnson, W. Bruce 18
Johnston, Beverly 94
Johnston, Derek 31
Johnston, Joseph A. 19, 26, 48, 84
Jones, Daniel 5, 53
Jones, Erlinda 4
Jones, Joanne C. 53
Jong, Jee In 44
Jung, Boochun 41, 44
Jung, Kang 49
Jung, Jee In 44
Jung, Kang 106
Jung, Kyoung Chol 56
Jung, Michael 26
Jung, Woon-Oh 102, 112
Justice, Scot 113
Jovenal, Denise Silva Ferreira 33, 45, 51, 58, 97
Kachelmeier, Steven J. 17, 24, 27
Kadach, Igor 86
Kalpanagama, Suresh 90
Kalekar, Rachana 85
Kallos, Virginia 94, 96
Kallunki, Juha-Pekka 111
Kalogirou, Fani 52
Kama, Itay 60
Kanagaretnam, Kiridaran 44, 70, 75
Kane, David 15
Kang, Chao 25
Kang, Fei 106
Kang, Helen 89
Kang, Jun-Koo 70
Kang, Min Jung 106
Kang, Tony 48
Kannan, Yeejun 105
Kaplan, Robert S. 30
Kaplan, Steve 55, 101
Kaplan, Zachary 58
Kapoor, Manmohan Rai 46
Kar, Mehmet Cemil 56
Karamanou, Irene 109
Karim, Khondkar D. 60
Karim, Khondkar E. 30, 75, 82, 109
Karolyi, Stephen A. 32, 42, 70
Kartapanis, Antonis 89
Kaspereit, Thomas 20, 84
Katz, Sharon P. 32
Kauamans, Sebastian 71
Kawada, Brett 49
Kawashima, Kenji 104
Ke, Bin 19, 88
Ke, Yun 111
Kedin, Ben L. 100
Kedin, Simi 50
Kelly, Patrick 72, 82, 90
Kelly, Peter 70
Keller, John 85
Kern, Sara 26
Kerr, Jon N. 20
Kerr, Stephen G. 66
Kerstein, Joseph 82, 109
Keshk, Waled 40
Keung, Ching Tung 42
Keung, Edmund 109
Key, Kimberly 65
Khalilaf, Ashraf 93
Jones, Keith T. 73
Jorgensen, Bjorn N. 43, 58, 59
Joseph, George 28, 89, 110
Joshi, Mahesh 104
Judd, J. Scott 56
Jung, Boockun 41, 44
Jung, Jay Heon 70
Jung, Kyoungh Chol 56
Jung, Michael 26
Jung, Woon-Oh 102, 112
Justice, Scot 113
Jovenal, Denise Silva Ferreira 33, 45, 51, 58, 97
INDEX

Khan, Shahid Ali 59, 80
Khan, Urooj 41, 69
Khattak, Mohay ud din 89
Khovis, Joshua 56
Khurana, Inder K. 43, 85, 102
Kilic, Emre 69
Killian, Larita 72, 93
Kim, Bum Joon 52
Kim, Byungki 41
Kim, Dong Wuk 89
Kim, Heedong 50
Kim, Hyun Ah 89
Kim, Hyungtae 104
Kim, Hyunpyo 21
Kim, Incheol 71, 74
Kim, Ja 87
Kim, Jae B. 43, 78
Kim, Jaewoo 24, 43, 86
Kim, Jonghwan 78
Kim, Jonghwan 45, 60
Kim, Jung Hoon 89, 112
Kim, Kyonghee 40
Kim, Margaret H. 41, 49
Kim, Mindy Hyo Jung 41, 84
Kim, Robert 42
Kim, Sangwan 77
Kim, Sarah 17
Kim, Seil 18, 57
Kim, Sunyoung 53
Kim, Tae woo 21
Kim, Young 107
Kim, Young Jun 27, 112
Kim, Yura 107
Kimbro, Marinilka Barros 28, 54, 60, 65
Kimbro, Michael D. 25, 70, 85
King, Gail Hoover 15, 54, 66, 93
King, Thomas A. 26, 55, 109
Kingsley, Christopher 65
Kinkel, Katherine 94
Kipp, Peter 24, 30, 40, 74
Kirk, Donald J. 22
Kirschenheiter, Michael Timothy 43, 69
Kirstein, Marina 83
Kittisteiner, Thomas 27
Klein, April 25
Kleinman, Gary 71, 106
Klevs, Elena 34
Kleymanova, Anya V. 42, 78, 86
Knapp, Carol Ann 24
Knapp, Michael Chris 24
Knechel, Robert 80
Knobbs, Michael 111
Ko, Chun-You 60
Kobussen, Glen Preston 90
Kocakulah, Mehmet C. 109
Koch, Sebastian 89
Kogan, Alexander 34, 99
Koh, Kevin 97
Kohlbick, Mark 72
Kojima, Koji 89
Kok, Ties de 44
Kolesnik, Katarzyna 97
Kolvak, Oleg 91
Komal, Bushra 25
Kong, Sophie X. 106
Konktaht, Jonatan Marlon 104
Konstantinidou, Erini 32
Konstantinidou, Theodoria 58
Koo, David S. 19, 79
Koo, Kwangjoo 45
Koo, Kwangjoo (K.J.) 27
Koonce, Lisa 17
Kopita, Anastasia 109
Kopp, Lori S. 17
Koreff, Jared 90, 106
Kossentini, Anas 52
Kotev, Bernice 90
Koutney, Colin Q. 40
Kowalczyk, Tammy 95, 98
Kraft, Pepa 57
Kranacher, Mary-Jo 28
Kratel, Todd 43, 69
Krawczyk, Kathy 63, 73
Kremien, Joleen 67
Krieger, Kevin 109
Krishna Moorthy, Lakshmima K. 58, 85
Krishnan, Gopal 68, 71
Krull Jr., George W. 46
Kuang, Ya Flora 25
Kubota, Adrian 42
Kubick, Thomas 24, 104
Kubota, Keichi 52
Kuglin, Christine L. 28, 94
Kulp, Susan 5
Kumar, Gaurav 52
Kumar, Kuldeep 51
Kumas, Abdullah 41
Kuo, Tsulin 100
Kuperstein, Pamela 56, 67
Kuroki, Makoto 59
Kuseno, Masaki 59
Kuselias, Stephen 72
Kusnadi, Yuyanto 89
Kutcher, Lisa 31
Kutery, Mikhail 70, 88, 104
Kwan, Chad 40, 61
Kwon, Sewon 53
Kwon, Shin 98
Kwon, Soo Young 56
Kyung, Hangsoo 43

L

Labelle, Reel 82
Labrafo, Eva 30, 54
Locin, Michael J. 89
Lafond, C. Andrew 72
Lai, Cheng 33, 80, 88, 110
Lai, Shuo-juan 41
Lai, Shufang 100
Lai, Shui-Miao 57
Laird, Brian K. 34
Lakshmima, Indrarini 82
INDEX

Lam, Kevin 53
Lam, Marco 67
Lam, Pauline 94
Lambert, Sherwood L. 109
Lambertides, Neophytos 43
Lambay-Ruiz, Melvin A. 24, 88
Land, Hunter 86
Landy, Steven 95
Landsman, Wayne R. 23, 37
Landuyt, Ben W. Van 24
Lang, Mark H. 37
Lanis, Roman 48, 106
Lant, Juan Manuel Garcia 32
Larson, Melissa 47
Lassan, Sharon 39
Lassila, Dennis 56
Lauck, John 30
Laux, Bob 29
Law, Dave 93
Lawrence-Benedict, Heather 72
Lawson, Brad 57
Lawson, Reef A. 40
Lazzowski, Yvette 20, 44, 79, 90
Leach-López, Maria A. 107
Leauby, Bruce A. 72
Lechner, Thomas A. 4, 27
Lee, B. Brian 28, 89
Lee, Brandon Byungwhan 32
Lee, Cheol 109
Lee, Dangyoung 44, 48, 70
Lee, Eunju 60
Lee, George 112
Lee, Hakyin 70
Lee, Hsien-Li 20
Lee, Hua 20, 85
Lee, Hye Seung 101
Lee, Jon-Zan 75
Lee, Joy Junghun 60
Lee, Jenny Jung-wha 106
Lee, Jiho 56
Lee, Jimmy 50
Lee, Joo Eun 75, 109
Lee, Joo Hyung 82
Lee, Joonil 85, 111
Lee, Kyungha (Kori) 68
Lee, Lian Fen 68
Lee, Mary 106
Lee, Picheng 30
Lee, Seok-Young 30
Lee, Seung Won 25
Lee, Su Jeung 112
Lee, Sung Han (Sun) 19, 31, 32, 45, 76
Lee, Sungsil 55
Lee, W. Eric 21, 60
Lee, Woo-Jong 41, 59, 71, 102, 106
Lee, Yen-Jung 101
Lee, Yi-Tsung 113
Lee, Yong Gyu 42, 109
Lee, Yoojin 24
Leece, Ryan 79
Leflar, Charles J. 95
Lehavy, Reuven 60
LehKamp, Jenna 65
Lehmann, Nico 71
Lei, Liujun (Gillian) 20, 84
Leidner, arbo bustus 56
Leisenring, Jim 66
Leitch, Shona 28
Leite, Rodrigo de Oliveira 100
Leitner, Zheng 17
Lee, Nancy J. 108
Leuz, Christian 63
Lev, Baruch 29, 32, 86
Levasseur, Michel 110
Levi, Shai 41, 76
Lewellen, Christina 49, 56, 84
Lewellen, Jonathan 69
Lewis-Western, Melissa 49, 50, 68
Li, Bin 52, 69
Li, Chihua 50
Li, Congcong 18, 26, 86
Li, Feng 57
Li, Jennifer 32
Li, Li 68
Li, Lingxiang 86
Li, No 18, 79
Li, Ningzhong 18, 79
Li, Oliver Zhen 100
Li, Pei 79
Li, Qin 58
Li, Reeyarn 18
Li, Shihong 96
Li, Shiyou 98
Li, Shu-Hsing 45
Li, Shuo 78
Li, Siyi 69
Li, Tuo 25
Li, Tiemei 33, 80
Li, Ting 78
Li, Valerie 52
Li, Wanli 104
Li, Wen 104
Li, Xi 71, 86
Li, Xiao 33
Li, Xiao Amanda 59
Li, Xiaoli 86
Li, Xinlei 41
Li, Xu 41, 85
Li, Xudong 56
Li, Yong 110
Li, Yifan 87
Li, Zheng 56
Lian, Lishuai 80
Liang, Chia-Chen 33
Liang, Chuchu 18, 25, 49, 78, 85
Liang, Jia-Wen 101
Liang, Min Hui 83
Liang, Yi 30, 67
Liao, Hsue-Mei 75
Liao, Qingfeng 61, 104
Liao, Yi-Hsing 85
INDEX

Liau, Bo-Tsang 101
Libby, Theresa 67
Lien, Donald 88
Lightner, Sharon 66
Lill, Jeremy B. 45
Lillis, Anne 47
Lim, Chu Yeong 59, 86
Lim, Edwin 31, 112
Lim, Jee-Hae 48
Lim, Sonya S. 70
Lim, Youngdeok 104
Limto, Jeffrey 100
Lin, An-Ping 25, 76, 79
Lin, Beixin Betsy 21, 71, 106
Lin, Bin 103
Lin, Chan-Jane 85
Lin, Hsuan-Chu 33
Lin, Jerry 95
Lin, Jing 88
Lin, Karen Jingrong 30, 80, 88
Lin, Steve W. 32, 59, 89
Lin, Yi-Hung 27, 56
Lin, Yi-Mien 87
Lin, Ying-Fen 59
Linden, Christophe M. Van 23, 29, 39, 55, 66
Linthicum, Cheryl 59
Lippman, Ellen J. 65, 88
Lisic, Ling 18, 42
Litt, Barri 91
Little, John E. 65
Liu, Cathy Zishang 41, 106
Liu, Chi-Chun 55
Liu, Chih-Liang 57, 68, 87, 98
Liu, Fang-Chun 102
Liu, Xinni 78, 112
Liu, Harrison 106
Liu, Kun 67, 83
Liu, Li-Lin (Sunny) 85
Liu, Ling 40
Liu, Lixin 75
Liu, Manlu 30
Liu, Michelle 43
Liu, Pai-Yi 41, 87
Liu, Qi 72
Liu, Qingqing 106
Liu, Shirley 43, 50, 87, 112
Liu, Sophia 88
Liu, Su-Ping 25
Liu, Wu-Po 26
Liu, Xiaotao Kelvin 25
Liu, Xin-Wing 84
Liu, Xuejiao 41, 68, 75
Liu, Xin 109
Liu, Zhujun 98
Livingstone, Jane 28, 48
Ljungqvist, Alexander 40
Lloyd, Cynthia B. 110
Lobonova, Inna 79
Lobo, Gerald J. 41, 42, 43, 44, 52, 56, 67, 68, 69, 76, 80, 101
Lock, Brandon 67
Lockhart, Brandon 24, 104
Lofthus, Seraena 34, 67
Lohwasser Jr., Eric 41, 88
Lombardi, Danielle R. 25
Long, James H. 23
Lopatta, Kerstin 20
Lopez, Dennis M. 56, 101
Lopez, Harold 98
Lopez, Tam 107
Lora, Mayra I. 105
Loroes, Tina M. 15, 23
Lotz, Juliane 78
Loughran, Timothy 55
Louis, Henock 43
Lovata, Linda 93
Loving, Suzette 95
Lowe, D. Jordan 67
Lowensohn, Suzanne H. 28
Lowry, Michelle René 27, 71
Lu, Hsueh-Tien 109
Lu, Louise 58
Lu, Siyu 82
Lu, Wei 101
Lu, Xiaoyan 80
Lu, Yuzhu 106
Lucianetti, Lorenzo 30, 45
Lukas, Christian 72, 101
Lundholm, Russell 76
Luo, Dan 61
Luo, Dangrun 80, 102
Luo, Jianchuan 109
Luo, Shaodong 106
Luo, Shiqing 50
Luo, Ting 33
Luo, Yan 86
Luther, Judy 54, 66
Lyle, Matthew 25, 69, 87
Lynch, Edward 95
Lys, Thomas Z. 40

M

Ma, Chen 52
Ma, Jiameng 109
Ma, Le 86
Ma, Matthew 78
Ma, Paul 19
Ma, Shuai (Mark) 23, 49, 68
Ma, Tao 18, 75
Ma, Xiaoxuan 103
Ma, Yan 45
Macciochi, Daniele 79
MacDonald, Leo 44
Machado, Esmael Almeida 99
Mackenzie, Thomas 66
Macve, Richard H. 20
Madadian, Oveis 83
Maggina, Anastasia 104
Magro, Anne M. 49
INDEX

Mahenthiran, Sakthi  20
Mahmood, M. Adam  98
Mahmoudian, Fereshteh  28
Mahoney, Lois S.  5, 21
Mai, My  28
Majerczyk, Michael  27, 82
Majors, Tracie  24
Mak, Chun Yu  71
Mak, Jenny  65
Makar, Stephen  102
Maksy, Mostafa M.  34, 45, 71, 80
Malaescu, Irina  17, 23, 72
Malgwi, Charles  79
Malina, Mary  23
Malone, Charles  94, 97
Mamo, Kaleab  18, 25
Manchiraju, Hariom  69, 85
Manled, Aaron J.  90
Manley, Sydney  107
Mantzke, Kate  65
Mao, Juan  75
Maragno, Lucas  88, 98
Marcinko, David  26
Marginson, David  97, 108
Martikainen, Minna  107
Martin, Gregory W.  56, 85
Martin, Xiumin  50
Martínez-Jerez, F. Asís  27, 82
Martinov-Bennie, Nonna  25, 108
Marudas, Nicholas  107
Martínez, Antonio Lopo  52, 67, 89, 107
Martinov, Ivan  19
Marley, Robert  17, 24, 112
Marques, Ana  79
Márquez-Illéscas, Gilberto  90
Marra, Antonio  86
Marsh, Treba  112
Marsha M.Huber  93
Marshall, Nathan T.  76
Marsseem, Rafi A. S.  52
Martikainen, Minna  107
Martin, Gregory W.  56, 85
Martin, Hannah  26
Martin, Xiaomin  50
Martinez, Antonio Lopo  52, 67, 89, 107
Martínez-Jerez, F. Asís  27, 82
Martinov-Bennie, Nonna  25, 108
Marudos, Nicholas  107
Mary E.Barth  32
Mascha, Maureen Francis  21, 24
Mascitelli, Bruno  104
Maso, Lorenzo Da  44
Mason, Paul  56
Massel, Norman  68
Massesy, Dawn W.  28, 60
Matherné, J. Louis  39
Mathis, Mollye  48
Matolcsy, Zoltan Paul  18, 59
Matsumoto, Dawn  18
Matsunaga, Steve R.  31
Maurack, Nathan A.  109
Mauldin, Shawn  72
Mauler, Landon  33
Mayer, Roger  103
Mayer, Roger W.  30, 44, 107, 109
Mayhew, Brian  57
Maysse, Adrian L.  98
Mazza, Tatiana  85
Mbelu, Henry K.  82, 90
McCarter, Michelle  49
McNaught, Mary Loua  29
McCarthy, Irene N.  28
McCarthy, Sean  85
McCarthy, William E.  65
McClure, Ross  48, 106
McCoy, Christopher Earl  21, 30, 83, 107
McCoy, Nirore R.  112
McDonald, Bill  55
McKay, Jade  28
McKenna, Kelly  94
McMeeking, Kevin P.  88
McMullin, Jeff Lawrence  50, 57
McPhee, Gregory  34, 45
McWilliams, Jerry  107
Meade, Janet A.  55
Meckfessel, Michele Dawn  21, 35, 67
Meeks, Ashley G.  112
Mehran, Hamid  15
Melhr, Athir  60
Meier, Christian  34
Meinhoevel, Max  104
Meilner, Fabian  74
Melesso, Sam  25
Melesso, Samuel  18
Meli, Diego Bevilacqua  80
Melhorn, Mark J.  24
Mennecke, Brian E.  110
Menon, Rahul  68
Menigo, Jose M.  98
Merino, Barbara  4, 19, 29
Merkley, Kenneth  49
Meyer, Matthias  72
Meyer, Michael J.  63, 73
Meyer, Teresa S.  63, 73
Mezon, Linda  66
Michael J.Lacina  28
Michalowicz, Mike  96
Michel, Mary  96
Mickhail, George  39, 47
Mihkkinen, Antti  44, 107
Mikkonen, Jenni  111
Miklos A.Vasarhelyi  53
Mibach, Lauren  24
Milan, Jonathan A.  50
Miller, Brian Paul  23, 50
Miller, Cathleen L.  21, 67, 79
Miller, Fabienne  33
Miller, Fabienne  47
Miller, Gregory S.  33, 69
Miller, William F.  21, 65, 72, 108
Miller-Nobles, Tracie  15, 47, 94
Mills, Lillian  29
Mills, Lillian F.  40
Mines, John  104
Minkar, Marc  55
Minichi, Natalia  44
Minchik, Natalia  80
Minz, Steven M.  90
Mironit, Paul J.  44, 79
Mirchandani, Vinnie  12
<table>
<thead>
<tr>
<th>Name</th>
<th>Page Numbers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mirchandano, Vinnie</td>
<td>13</td>
</tr>
<tr>
<td>Mishra, Binendra</td>
<td>48</td>
</tr>
<tr>
<td>Mitchell, W. Timothy</td>
<td>20, 30</td>
</tr>
<tr>
<td>Mitra, Ranjan Kumar</td>
<td>89</td>
</tr>
<tr>
<td>Mitra, Santanu</td>
<td>57, 68, 90, 110</td>
</tr>
<tr>
<td>Mo, Caihua</td>
<td>33, 88</td>
</tr>
<tr>
<td>Mo, Kyoungwan</td>
<td>104</td>
</tr>
<tr>
<td>Mock, Theodore J.</td>
<td>63</td>
</tr>
<tr>
<td>Moehrlie, Stephen</td>
<td>13</td>
</tr>
<tr>
<td>Moffitt, Kevin</td>
<td>55</td>
</tr>
<tr>
<td>Mohamed, Ehab K. A.</td>
<td>104</td>
</tr>
<tr>
<td>Mohan, Fonseka</td>
<td>75</td>
</tr>
<tr>
<td>Mahapatro, Partha</td>
<td>52</td>
</tr>
<tr>
<td>Moldovan, Ruscandra</td>
<td>25</td>
</tr>
<tr>
<td>Moll, Jodie</td>
<td>82</td>
</tr>
<tr>
<td>Munem, Reza</td>
<td>20, 107</td>
</tr>
<tr>
<td>Monroe, Gary S.</td>
<td>102</td>
</tr>
<tr>
<td>Montague, Norma R.</td>
<td>73</td>
</tr>
<tr>
<td>Moothy, Lakshman Krishna</td>
<td>42</td>
</tr>
<tr>
<td>Moraes, Marcelo Batelha C.</td>
<td>80</td>
</tr>
<tr>
<td>Moreland, Keith</td>
<td>73</td>
</tr>
<tr>
<td>Morino, Tatsuki</td>
<td>80</td>
</tr>
<tr>
<td>Morley, Julia Eva</td>
<td>74</td>
</tr>
<tr>
<td>Moroney, Robyn</td>
<td>24</td>
</tr>
<tr>
<td>Morrill, Janet B.</td>
<td>109</td>
</tr>
<tr>
<td>Moser, Henrik</td>
<td>84</td>
</tr>
<tr>
<td>Moser, William J.</td>
<td>107</td>
</tr>
<tr>
<td>Matta, Fabio Pereira</td>
<td>107</td>
</tr>
<tr>
<td>Mavuaovu, Florian El</td>
<td>88</td>
</tr>
<tr>
<td>Moulang, Carly</td>
<td>55</td>
</tr>
<tr>
<td>Moutlon, Pamela C.</td>
<td>113</td>
</tr>
<tr>
<td>Moy, Melissa</td>
<td>59</td>
</tr>
<tr>
<td>Mubaka, Grace</td>
<td>75, 109</td>
</tr>
<tr>
<td>Muehlmann, Brigitte W.</td>
<td>44, 53, 59, 93</td>
</tr>
<tr>
<td>Mueller, Tobias</td>
<td>71, 80</td>
</tr>
<tr>
<td>Mukai, Ichiro</td>
<td>47</td>
</tr>
<tr>
<td>Mulder, Arnica</td>
<td>79</td>
</tr>
<tr>
<td>Mumi, Athaphon</td>
<td>89</td>
</tr>
<tr>
<td>Munter, Helen</td>
<td>15</td>
</tr>
<tr>
<td>Munter, Paul</td>
<td>47</td>
</tr>
<tr>
<td>Murad, Ali</td>
<td>103</td>
</tr>
<tr>
<td>Murakami, Yutaro</td>
<td>19</td>
</tr>
<tr>
<td>Murcia, Fernando D.</td>
<td>80, 98</td>
</tr>
<tr>
<td>Murcia, Flavia</td>
<td>98</td>
</tr>
<tr>
<td>Muriel, Leah</td>
<td>57</td>
</tr>
<tr>
<td>Murphy, Frank</td>
<td>74</td>
</tr>
<tr>
<td>Murphy, Pamela</td>
<td>29</td>
</tr>
<tr>
<td>Musaelyan, Artemi</td>
<td>104</td>
</tr>
<tr>
<td>Musaz, Buagui</td>
<td>67</td>
</tr>
<tr>
<td>Mursu, Volkah</td>
<td>17, 58</td>
</tr>
<tr>
<td>Mutfu, Sunay</td>
<td>32, 41</td>
</tr>
<tr>
<td>Mynatt, Patricia</td>
<td>76</td>
</tr>
<tr>
<td>Nai, Won Gyun</td>
<td>74</td>
</tr>
<tr>
<td>Nai, Christine E. J.</td>
<td>65</td>
</tr>
<tr>
<td>Naidoo, Valeri</td>
<td>57</td>
</tr>
<tr>
<td>Nilsson, Henrik</td>
<td>111</td>
</tr>
<tr>
<td>Njongo, Joyce</td>
<td>83</td>
</tr>
<tr>
<td>Njongo, Phillip Kamau</td>
<td>70</td>
</tr>
<tr>
<td>Nkansu, Porshia</td>
<td>112</td>
</tr>
<tr>
<td>Novoselov, Kirill E.</td>
<td>84</td>
</tr>
<tr>
<td>Nowland, John</td>
<td>19</td>
</tr>
<tr>
<td>Nuhoglu, Nur Irem</td>
<td>101</td>
</tr>
<tr>
<td>Núñez-Nickel, Manuel</td>
<td>90</td>
</tr>
<tr>
<td>Nallareddy, Suresh</td>
<td>69</td>
</tr>
<tr>
<td>Nam, Giseok</td>
<td>79</td>
</tr>
<tr>
<td>Nam, Hye Jeong</td>
<td>98</td>
</tr>
<tr>
<td>Nam, Jonathan</td>
<td>76</td>
</tr>
<tr>
<td>Nam, Jonathan (Songwook)</td>
<td>78</td>
</tr>
<tr>
<td>Nan, Lin</td>
<td>27</td>
</tr>
<tr>
<td>Nanda, Dhananjay</td>
<td>71, 80</td>
</tr>
<tr>
<td>Nanda, Vikram</td>
<td>86</td>
</tr>
<tr>
<td>Nar, Saori</td>
<td>43</td>
</tr>
<tr>
<td>Narang, Patricia</td>
<td>69</td>
</tr>
<tr>
<td>Narasimhan, Ramesh</td>
<td>95, 97</td>
</tr>
<tr>
<td>Naro, Gerald</td>
<td>60</td>
</tr>
<tr>
<td>Nash, Jonathan</td>
<td>75</td>
</tr>
<tr>
<td>Nassution, Eliza Fatima</td>
<td>59</td>
</tr>
<tr>
<td>Nataramaj, Ram</td>
<td>82</td>
</tr>
<tr>
<td>Nellor, M. Stephens</td>
<td>4</td>
</tr>
<tr>
<td>Nathan, Siva</td>
<td>20</td>
</tr>
<tr>
<td>Naughton, James</td>
<td>25, 51</td>
</tr>
<tr>
<td>Navissi, Farshid</td>
<td>31, 112</td>
</tr>
<tr>
<td>Naymark, Samuel</td>
<td>109</td>
</tr>
<tr>
<td>Nazari, Jamil Aldin</td>
<td>21, 28</td>
</tr>
<tr>
<td>Ndico, Martin</td>
<td>98</td>
</tr>
<tr>
<td>Neel, Michael</td>
<td>76</td>
</tr>
<tr>
<td>Neely, Daniel</td>
<td>19, 59</td>
</tr>
<tr>
<td>Negash, Mina</td>
<td>29</td>
</tr>
<tr>
<td>Nehme, Rabih</td>
<td>112</td>
</tr>
<tr>
<td>Nehmer, Rob</td>
<td>21, 34</td>
</tr>
<tr>
<td>Nelson, Mark</td>
<td>47</td>
</tr>
<tr>
<td>Neri, Marc Peter</td>
<td>31, 90, 104</td>
</tr>
<tr>
<td>Nesbitt, Wayne L.</td>
<td>31, 84</td>
</tr>
<tr>
<td>Nessa, Michelle</td>
<td>24</td>
</tr>
<tr>
<td>Neubert, Max Frederik</td>
<td>101</td>
</tr>
<tr>
<td>Neurerer, Thaddeus</td>
<td>76</td>
</tr>
<tr>
<td>Newman, Andrew</td>
<td>34</td>
</tr>
<tr>
<td>Newmark, Richard</td>
<td>55, 93</td>
</tr>
<tr>
<td>Newton, Ashley</td>
<td>70</td>
</tr>
<tr>
<td>Ng, Hoot Ying</td>
<td>57</td>
</tr>
<tr>
<td>Ng, Jeff</td>
<td>43</td>
</tr>
<tr>
<td>Ng, Jeffrey</td>
<td>32, 42</td>
</tr>
<tr>
<td>Ngan, Sai-Chung</td>
<td>55</td>
</tr>
<tr>
<td>Ngango, Camilla Soueneta Nascimento</td>
<td>98</td>
</tr>
<tr>
<td>Nguyen, Hoang Huy</td>
<td>50</td>
</tr>
<tr>
<td>Nguyen, Nick</td>
<td>26</td>
</tr>
<tr>
<td>Nicholls, Curtis</td>
<td>4, 51</td>
</tr>
<tr>
<td>Nichols, D. Craig</td>
<td>43, 86</td>
</tr>
<tr>
<td>Nickell, Erin</td>
<td>88</td>
</tr>
<tr>
<td>Nienhaus, Martin</td>
<td>104</td>
</tr>
<tr>
<td>Nikolova, Voleri</td>
<td>57</td>
</tr>
<tr>
<td>Nilsson, Henrik</td>
<td>111</td>
</tr>
<tr>
<td>Njonjo, Joyce</td>
<td>83</td>
</tr>
<tr>
<td>Njonjo, Phillip Kamau</td>
<td>70</td>
</tr>
<tr>
<td>Nkansu, Porshia</td>
<td>112</td>
</tr>
<tr>
<td>No, Won Gyun</td>
<td>74</td>
</tr>
<tr>
<td>Noel, Christine E. J.</td>
<td>65</td>
</tr>
<tr>
<td>Nolder, Christine</td>
<td>15</td>
</tr>
<tr>
<td>Noma, Mikiharu</td>
<td>43</td>
</tr>
<tr>
<td>Nouri, Hossein</td>
<td>79, 111</td>
</tr>
<tr>
<td>Nova, Silvio Pereira de Castro Casas</td>
<td>34, 61, 91, 98, 99</td>
</tr>
<tr>
<td>Novoselov, Kirill E.</td>
<td>84</td>
</tr>
<tr>
<td>Nowland, John</td>
<td>19</td>
</tr>
<tr>
<td>Nuhoglu, Nur Irem</td>
<td>101</td>
</tr>
<tr>
<td>Núñez-Nickel, Manuel</td>
<td>90</td>
</tr>
</tbody>
</table>
INDEX

Nwaeze, Emeka 112

O

O’Brien, Patricia 66
O’Bryon, David 26
O’Callaghan, Susanne 95
O’Connell, Brendan 110
O’Connor, Neale G. 27
O’Leary, Daniel 5, 21, 54, 74
O’Reilly-Allen, Margaret 96
Obermaier, Robert Johannes 27, 34
Ockabol, Fahrettin 39, 47
Ogneva, Maria 86
Oh, Hyung il 43, 87
Oh, Jungsuk 106
O’Hara, Brandon 29, 40
Ohnuma, Hiroshi 59
Ojo, Marianne 85, 98
Olszewski, Regina 65
O’Reilly, John 46
Olander, Elizabeth 4
Olofsson, Adam 96
Olson, Per 70
Omar, Ayshat 67
Omer, Thomas C. 29, 56, 100
Oppenheimer, Henry 82
Ormaez, Gaizka 32
Ortega, J. 17, 30
Ortman, Regina 84
Osma, Beatriz Garcia 32
Osmani, Mohammed 83
Osterheld, Konen K. 28
Othman, Hakim Ben 52
Ott, Christian 43
Ousseimi, Djibrilla Moussa 103
Outslay, Edmund 31
Ouyang, Bo 104
Oveis, Madadahn 28
Owens, Joel 17
Owusu-Ansah, Stephen 104
Oz, Seda 69, 76
Ozdol, Burcu 99

P

Pacelli, Joseph 18, 25, 32, 49, 76
Pack, Cin 51
Packard, Heidi A. 53
Padie, Nirupa 29
Pae, Jinhan 103, 108
Pae, Su Jin 17
Paek, Wonsun 21
Pagach, Donald Patrick 20
Paik, Daniel-Gyung 32
Pal, Chrisann T. 28
Palman, Dan 79
Palmbo, Riccardo 105
Pan, Gary 53
Pan, Hunghai 43
Pan, Jing 69, 78
Pan, Lee-Hsien 33
Pandher, Gurupudesh 109
Pandit, Shail 69
Pangaboean, Tota 72, 90
Park, Han-Up 45, 76, 82
Park, Hyungjin 70
Park, Jinhong 82
Park, Jung Eun 68
Park, KoEun 104
Park, Kunsu 75, 84, 109
Park, Lyndon 47
Park, Myung S. 109
Park, Sung-Jin 20, 56
Parfak, Deniz 101
Parr, Fernando 98
Parsons, Linda 59
Pasch, Timur 53
Patelli, Lorenzo 60
Pathak, Jagdish 109
Patrick, Paige 52, 53
Paugam, Luc 52, 82
Paul, Jomon 44
Pawlicki, Amy 39
Payne, Jeff 75
Paz, Veronica 113
Pazmandy, Gregory P. 59
Pearson, Tim 66
Pecho, David 85
Pei, Hang 101
Penalva, Fernando 32
Peng, Emma 53
Peng, Huashu 101
Peng, Xiaoxia 45, 53
Penman, Stephen Harland 39
Pepinelli, Rita de Cássia Camargo 105
Pereira, Rayonala 40, 85
Perez, Savannah 65
Perstein, Aimee 23, 34, 72
Perreault, Stephen 28
Persson, Anh 31
Persson, Martin Emanuel 44
Peterson, Amanda N. 70, 79
Petherbridge, Julie 56, 70, 107
Petkevitch, Alex 112
Petrides, Yoni 107
Pettinachio, Angelo 42, 50
Petutschnig, Matthias 67, 108
Pevzner, Mikhail 80, 87
Peyravan, Leila 33, 86
Phan, Duc Nhi 98
Phan, Duc Hong 104
Phillips, Brandy 69
Phillips, Cynthia R. 70
Phillips, Fred 29, 45, 53
Phyllis, Mo Lia Lan 17
Pierce, Spencer 26
Pierri Junior, Marcelo Antonio 105
Pilato, Biagio 28, 95
Pincus, Karen V. 13, 40, 66
Pinsky, Robert 30, 48
Pinto, Ana 79

130
INDEX

Pinto, Seema 65
Pirrone, Maria 28
Pisciotta, Kevin 18
Pitman, Marshall K. 105
Pittman, Jeffrey 41
Plumelee, Marlene 18, 43
Polinski, Paul 23
Pollard, Troy J. 58
Ponte, Vera M. R. 89
Papadak, Jill 78
Porter, Christine 31, 75
Porter, Jason 48
Pot, Christiane 109
Potter, Chase Michael 58
Powley, William 87
Prachyl, Cheryl L. 112
Precourt, Elena 21, 82, 91
Prencipe, Annalisa 112
Prevost, Andrew 112
Price, S. McKay 103
Preber, Larry 93
Pratt, Martin 88
Pryde, Campbell 39
Puertas-Lamy, Monica Lopez 75
Putnam, Karl 98
Pyzoha, Jonathan S. 17, 34
Qi, Baolei 44
Qiao, Zheng 97, 100
Qin, Bo 25
Qin, Juan 75, 109
Qiu, Yue 109
Qu, Hong 17, 73
Qu, Tianshu 25, 75
Qu, Wen 101
Qu, Xiaohui 110
Quan, Ying 40
Quayes, Shakil 89, 110
Qu, Qian 26
Quinn, Phillip 24, 42, 78
Quirin, Jeffrey J. 26
Quost, Benedikt 44, 79
Rabie, MaryJane R. 26, 85
Radcliffe, Vaughan S. 26, 44, 90
Radhakrishnan, Suresh 85, 112
Radtke, Robin 60
Raghunathan, Srinivasan 48
Ragothaman, Srinivasan 83, 95
Rahman, Aishiq 52, 112
Rahman, Md Jahidur 17
Rahman, Nafs 76
Rahman, Shafiqur 56
Raj, Atul 109
Rainey, Steve 54
Rajgopal, Shivaram 15, 46, 50, 69, 78
Rakestraw, Joseph R. 48, 71
Ramakrishnan, Ram 76
Ramalingegowda, Santhosh 75, 78, 79
Ranamooort, Sridhar 29, 101
Ran, K. K. 56, 60, 68, 85, 112
Ramasubbu, Narayanan 67
Ranasinghe, Tharindra S. 69
Rane, Scott G. 40
Raney, Robert 78
Ranjenni, Kumari 112
Rankin, Kathy 105
Ransophere, Vad D. 34
Rao, Arundhati 109
Rao, Hema 58
Rao, Sunil S. 70, 89
Rapley, Eric 30
Raschke, Robyn 15, 23, 54
Rashid, Harun 84
Raspin, Rachel 93
Raval, Vasan 29
Raval, Vivek 58
Rayson, Paul 42
Reback, Chuck 97
Reed, Brad 96
Reed, Don 48
Reffett, Andrew 4, 17
Rego, Sonja 42
Reichelt, Kenneth J. 41, 57, 68, 85, 103
Reid, Lauren 39
Reinking, Jeff 15, 53, 83
Reinstein, Alan 21, 67, 101, 105, 112
Reitenga, Austin 90
Reiter, Sara A. 28, 105
Ren, Helen 82
Ren, Mengbing 56
Ren, Sunqian 57
Resutke, Robert 69
Reusen, Evelien 34
Revek, Adam 23
Rezeze, Zabihollah 19, 20, 90, 101, 103
Rhodes, Adrienne 50, 69, 76
Riaz, Zahid 103
Ribeiro, Alexandre Castro 89
Ricci, Michael 25
Richardson, Grant 106
Richardson, Vernon J. 48, 67
Rickett, Laura K. 109
Ricketts, Robert 39
Rigsby, John T. 51, 90
Rigsby, John Thomas 20
Riley, Jennifer 98
Riley, Richard 66
Riley, Tracey 99
Riotto, Joseph 105
Risler, Shen 47
Robb, Alastair 48
Robb, Sean 106
Roberts, Andrea Alston 44
INDEX

Roberts, Diane H.  20
Roberts, Michael  39
Robinson, Dahlia  41, 43, 57, 85
Robinson, Michael  43, 85
Robinson, Shani N.  100
Raebuck, Peter  74
Rogers, Alan  107
Rogers, Alan  107
Rogers, Alan  107
Rogers, Alan  107
Rogers, Alan  107
Rogo, Rafael  18, 51, 76
Roland, Kristin  57
Romero, Silvia  21, 72, 74, 95, 97
Roohani, Saeed  110
Rosati, Pierangelo  105
Roebuck, Peter  74
Rogers, Alan  107
Sage, Judith A.  34, 45, 72, 96
Sage, Lloyd G.  72
Saha, Amitav  89
Sain, Jagjit S.  52
Sakai, Ayami  112
Sakuma, Yoshihiro  98
Sakurada, Joe  59
Salama, Feras Mohamed  60
Salas, Jesus M.  101
Sanada, Masatsugu  51
Sanchez, Elubian  53
Sanchez, Maria  93, 96
Sanders, Donna Elaine  91
Sandino, Tatiana  34
Sangster, Alan  70
Santamaria, Maria Eduarda Gomes  61
Santos, Edilene S.  89, 105
Sarath, Bharat  85
Sargent, Carol Springer  25, 34, 101
Sargiacomo, Massimo  88
Sato, Shun  80
Sauceda, Gabriel  40, 83, 84
Saunders, K. Kelli  67
Saunier, Rhoda  94
Sawyer, Arline  61
Sawyer, Steven  78
Saxton, Gregory  99
Scalan, Genevieve  23, 56, 67
Scarlet, Elvira Alexandra  67
Schaefer, Philipp  107
Schaefer, Tammie  30
Schein, Kate Emily  33
Schenk, Niklas  109
Schiemann, Frank  111
Schmarbeck, Roy  19
Schmidt, Florian  109
Schmidt, Jaime J.  17
Schmidt, Torben  53
Schmitt, Donna Bobek  23
Schmulfan, Astrid  83, 93
Schneible, Richard  86
Schneider, Georg Thomas  74, 84
Scholze, Andreas  74
Schonberger, Bryce  50
Schöndube, Jens Robert  101
Schroeder, Joseph H.  76
Schuhmacher, Karl  34, 72
Schulman, Liora  68
Schulz, Axel K. D.  82, 83
Schulz, Jan-Frederic  32
Schutte, Maria Gabriela  87
Schwartz, Zachary  28
Scott, Cathy J.  30, 48, 55, 66
Seavey, Scott  68
Seay, Emily  96
Sedatole, Karen  30
Seetharaman, Ananth  83
Segal, Benjamin  41
Segel, Dan  41
Seidel, Timothy  75
Sedman, Leslie  39, 47
Sedman, Leslie F.  22
Seitz, Barbara  71
Setz, Barbara  59
Seki, Koreyoshi  103
Sellers, Keith  66
Sellers, R. Drew  72
Sen, Kaustav  52, 80
Sen, Pradyut K.  107
Seo, Hyun  50
Seow, Poh-Sun  53
Seran-Luu, Thuy  60
Seytanyintring, Agusti  80
Sixthor, Christoph Johann  42, 78
Shahid, Abdullahi  87
Shaikh, Sarah  43
Shalev, Ron  86
Shan, Yuwen  59
Shankaranaraman, Venky  53
Shanthikumar, Devin  76, 86
S. W. Bissessur  103
Saavedra, Daniel  43, 49, 86
Sabin, Gregory L.  91
Sadhu, Gil  32
Sadowski, Susan  94, 98
Safdar, Irfan  112
Sage, Lloyd G.  72
Saha, Amitav  89
Sain, Jagjit S.  52
Sakai, Ayami  112
Sakuma, Yoshihiro  98
Sakurada, Joe  59
Salama, Feras Mohamed  60
Salas, Jesus M.  101
Salem, Bilal Ahmad El  25
Salter, Stephen B.  89
Sami, Heibatollah  110
Sanada, Masatsugu  51
Sanchez, Elubian  98
Sanchez, Maria  93, 96
Sanders, Donna Elaine  91
Sandino, Tatiana  34
Sangster, Alan  70
Santamaria, Maria Eduarda Gomes  61
Santos, Edilene S.  89, 105
Sarath, Bharat  85
S. W. Bissessur  103
Saavedra, Daniel  43, 49, 86
Sabin, Gregory L.  91
Sadhu, Gil  32
Sadowski, Susan  94, 98
Safdar, Irfan  112
Sage, Lloyd G.  72
Saha, Amitav  89
Sain, Jagjit S.  52
Sakai, Ayami  112
Sakuma, Yoshihiro  98
Sakurada, Joe  59
Salama, Feras Mohamed  60
Salas, Jesus M.  101
Salem, Bilal Ahmad El  25
Salter, Stephen B.  89
Sami, Heibatollah  110
Sanada, Masatsugu  51
Sanchez, Elubian  98
Sanchez, Maria  93, 96
Sanders, Donna Elaine  91
Sandino, Tatiana  34
Sangster, Alan  70
Santamaria, Maria Eduarda Gomes  61
Santos, Edilene S.  89, 105
Sarath, Bharat  85
S. W. Bissessur  103
Saavedra, Daniel  43, 49, 86
Sabin, Gregory L.  91
Sadhu, Gil  32
Sadowski, Susan  94, 98
Safdar, Irfan  112
Sage, Lloyd G.  72
Saha, Amitav  89
Sain, Jagjit S.  52
Sakai, Ayami  112
Sakuma, Yoshihiro  98
Sakurada, Joe  59
Salama, Feras Mohamed  60
Salas, Jesus M.  101
Salem, Bilal Ahmad El  25
Salter, Stephen B.  89
Sami, Heibatollah  110
Sanada, Masatsugu  51
Sanchez, Elubian  98
Sanchez, Maria  93, 96
Sanders, Donna Elaine  91
Sandino, Tatiana  34
Sangster, Alan  70
Santamaria, Maria Eduarda Gomes  61
Santos, Edilene S.  89, 105
Sarath, Bharat  85
S. W. Bissessur  103
Saavedra, Daniel  43, 49, 86
Sabin, Gregory L.  91
Sadhu, Gil  32
Sadowski, Susan  94, 98
Safdar, Irfan  112
Sage, Lloyd G.  72
Saha, Amitav  89
Sain, Jagjit S.  52
Sakai, Ayami  112
Sakuma, Yoshihiro  98
Sakurada, Joe  59
Salama, Feras Mohamed  60
Salas, Jesus M.  101
Salem, Bilal Ahmad El  25
Salter, Stephen B.  89
Sami, Heibatollah  110
Sanada, Masatsugu  51
Sanchez, Elubian  98
Sanchez, Maria  93, 96
Sanders, Donna Elaine  91
Sandino, Tatiana  34
Sangster, Alan  70
Santamaria, Maria Eduarda Gomes  61
Santos, Edilene S.  89, 105
Sarath, Bharat  85
<table>
<thead>
<tr>
<th>Name</th>
<th>Page(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stevens, Douglas E.</td>
<td>108</td>
</tr>
<tr>
<td>Stevenson, Neil</td>
<td>48</td>
</tr>
<tr>
<td>Stewart, Bryam</td>
<td>49</td>
</tr>
<tr>
<td>Stewart, Trevor</td>
<td>34</td>
</tr>
<tr>
<td>Sice, Derold</td>
<td>42</td>
</tr>
<tr>
<td>Sice, Earl K.</td>
<td>42, 45, 96</td>
</tr>
<tr>
<td>Sice, Hen</td>
<td>42</td>
</tr>
<tr>
<td>Sice, James D.</td>
<td>45</td>
</tr>
<tr>
<td>Sice-Lawrence, Lorien</td>
<td>42, 46, 50</td>
</tr>
<tr>
<td>Stittle, John</td>
<td>112</td>
</tr>
<tr>
<td>Stocks, Kevin D.</td>
<td>40</td>
</tr>
<tr>
<td>Stojkovic, Nikolina</td>
<td>109</td>
</tr>
<tr>
<td>Stokes, Donald</td>
<td>75</td>
</tr>
<tr>
<td>Stolberg, Mary</td>
<td>98</td>
</tr>
<tr>
<td>Stolowy, Hervé</td>
<td>52, 82</td>
</tr>
<tr>
<td>Stone, Dan</td>
<td>24, 55</td>
</tr>
<tr>
<td>Stoner, Greg N.</td>
<td>88, 91</td>
</tr>
<tr>
<td>Stout, Robert</td>
<td>70</td>
</tr>
<tr>
<td>Stout, David E.</td>
<td>40</td>
</tr>
<tr>
<td>Stout, David E. E.</td>
<td>29, 63</td>
</tr>
<tr>
<td>Stout, Kevin</td>
<td>15</td>
</tr>
<tr>
<td>Stouthuysen, Kristof</td>
<td>34</td>
</tr>
<tr>
<td>Strauss, Eirik</td>
<td>60</td>
</tr>
<tr>
<td>Strauss, Ronald</td>
<td>28, 74</td>
</tr>
<tr>
<td>Strydom, Maria</td>
<td>55</td>
</tr>
<tr>
<td>Stubben, Stephen</td>
<td>78</td>
</tr>
<tr>
<td>Su, Barbara</td>
<td>32, 76</td>
</tr>
<tr>
<td>Su, Nai-Hui</td>
<td>105</td>
</tr>
<tr>
<td>Subrahmanyanam, Vijuya</td>
<td>107</td>
</tr>
<tr>
<td>Suca, Nadja</td>
<td>31</td>
</tr>
<tr>
<td>Sudbury, Austin</td>
<td>42</td>
</tr>
<tr>
<td>Sugahara, Satoshi</td>
<td>113</td>
</tr>
<tr>
<td>Suh, Chungwoon</td>
<td>23</td>
</tr>
<tr>
<td>Suh, James</td>
<td>23</td>
</tr>
<tr>
<td>Suh, SangHyun</td>
<td>60, 75, 86, 105</td>
</tr>
<tr>
<td>Suk, Inho</td>
<td>25</td>
</tr>
<tr>
<td>Sul, Edward</td>
<td>27</td>
</tr>
<tr>
<td>Sullivan, Carol</td>
<td>94, 95</td>
</tr>
<tr>
<td>Sun, Amy</td>
<td>67</td>
</tr>
<tr>
<td>Sun, Estelle</td>
<td>76</td>
</tr>
<tr>
<td>Sun, Huey-Lien</td>
<td>67, 110</td>
</tr>
<tr>
<td>Sun, Jinghui</td>
<td>44</td>
</tr>
<tr>
<td>Sun, Junjin</td>
<td>107</td>
</tr>
<tr>
<td>Sun, Kevin Jialin</td>
<td>20</td>
</tr>
<tr>
<td>Sun, Li</td>
<td>45, 60, 71, 113</td>
</tr>
<tr>
<td>Sun, Lili</td>
<td>103</td>
</tr>
<tr>
<td>Sun, Ting</td>
<td>53</td>
</tr>
<tr>
<td>Sun, Xiaojie Christine</td>
<td>68</td>
</tr>
<tr>
<td>Sun, Yan</td>
<td>42, 58, 83</td>
</tr>
<tr>
<td>Sunder, Jayanthi</td>
<td>51</td>
</tr>
<tr>
<td>Sunder, Shyam</td>
<td>55, 66, 73</td>
</tr>
<tr>
<td>Sundvik, Dennis</td>
<td>86</td>
</tr>
<tr>
<td>Sunwoo, Hee-Yeon</td>
<td>102</td>
</tr>
<tr>
<td>Sutherland, Tracey</td>
<td>4</td>
</tr>
<tr>
<td>Sutton, Steven</td>
<td>90</td>
</tr>
<tr>
<td>Swaney, Amy</td>
<td>98</td>
</tr>
<tr>
<td>Swanger, Susan</td>
<td>67</td>
</tr>
<tr>
<td>Swanson, Edward</td>
<td>25</td>
</tr>
<tr>
<td>Swanson, Zane</td>
<td>90</td>
</tr>
<tr>
<td>Sweeney, John T.</td>
<td>21</td>
</tr>
<tr>
<td>Sy, Aida</td>
<td>39, 47, 82, 83, 88, 102, 113</td>
</tr>
<tr>
<td>Szerwo, Brandon</td>
<td>49, 84</td>
</tr>
</tbody>
</table>
INDEX

Tillery, Susan 55
Timoshenko, Lev 24, 25
Tinker, Anthony 39, 47, 83, 102, 113
Titton, Luiz Antonio 46
Tokar, Mary 15, 39, 66
Tokuga, Yoshihiro 51, 55
Tomasetti, Jennifer 51
Tong, Karen 51, 85
Tong, Naiqiong 102
Tong, Xiaoxiao 33
Toste, Tiago 21
Toy, Omri Even 32
Towara, Thilo 109
Tremols, Emely 65
Trombetta, Marco 90, 102
Trompeter, Greg 106
Tronnes, Per Christen 57
Trotman, Ken T. 40
Troy, Carmelita 106
Trudel, Laura 100
Tu, Ting 19
Tu, Phong 87
Tuan, John M. 19, 44
Tsai, Lu-Ching 60, 104
Tsai, Yu-Ling 89
Tsao, Shou-Min 109
Tseng, Chia-Hsuan 87
Tseng, Chieh 42
Tseng, Yee-Chy 111
Tseng, Yi-Jie 50, 102
Tsui, Stephanie 99
Tun, Ling 101
Uchida, Hirofumi 113
Udeh, Ifeoma 56
Ulrich, Mark M. 95
Umlai, Mohamed 103
Urcan, Okray 24
Usrey, Spencer C. 94

W
Wachira, Mumbi 71
Wagenhofer, Alfred 15
Wahid, Aida Sijamie 19, 51
Wakabayashi, Toshiaki 113
Wall, Joseph Michael 24
Wallace, Dana 60, 78
Wallace, Linda 45
Waltcher, Larry 66
Wang, Alan 45
Wang, Annika Yu 57
Wang, Bin 32
Wang, Changjiang 75
Wang, Chao En 102
Wang, Chaoen 99
Wang, Chen-Chin 20
Wang, Chong 75, 82, 104
Wang, Daphne 111
Wang, Dejun 85
Wang, Fangjun 107
Wang, Haiping 50
Wang, Husan 60
Wang, Isabel 49
Wang, Jianling 21, 61
Wang, Jin 58
Wang, Jingjing 44, 59
Van der Laan Smith, Joyce 32
Van Linden, Christopher M. 105
Van Pelt, Victor 52
Van Triest, Sander 103
Van Zijl, Tony 20, 60
VanZant, Brian 48
Vareniuk, Miklas A. 34, 55, 66, 83, 97
 Vega, Jos “Jay” 100, 101
Velury, Uma 80
Venkatachalam, Mohan 69
Venter, Elmar 90
Verbeeck, Frank H. M. 53
Verdi, Rodrigo S. 32, 63, 79, 87
Tanna, Skrultan 50, 86
Vermeer, Beth 79
Vermeer, Thomas 79
Vera, Iosel 19
Viceite, Cristina 19, 58
Vicente, Ernesto Fernando Rodrigues 104
Vijayaraghavan, Rajesh 17, 33, 76, 86
Vinyard, Jason 21
Viosca, Chuck 72
Viscilli, Therese 23
Voeller, Dennis 75
Voulgaris, Georgios 69
Vulcheva, Maria I. 52
Vysotskaya, Anna 91

V
V. Chen, Jason 57
Vaidynathan, Ganesh 90
Valentine, Kristen 17
Van Caneghem, Tom 28, 83
INDEX

Wang, Justin 33
Wang, K. Philip 25, 49
Wang, Ke 43
Wang, Kemin 86
Wang, Laura W. 27
Wang, Li 102
Wang, Qian 42
Wang, Runcheng 78
Wang, Shan 18
Wang, Tawei 48
Wang, Xuanzi 83, 113
Wang, Xiaohong 32
Wang, Xu (Frank) 83, 113
Wang, Yunsen 99
Wang, Zheng 42
Wang, Zhi 52
Wang, Zihan 67, 84
Wang, Zigan 103
Wardhani, Ratna 59, 80
Warfield, Terry D. 39
Warner, Rick 17
Warsame, Hussein 56, 80
Wars, Sony 93, 113
Watanaabe, Olana V. 32, 42
Watrin, Christoph 103
Watson, Luke 107
Watson, Marcia 50
Webb, Thomas Z. 94
Weber, David 58
Weber, Janis 96
Weber, Jill 101
Weber, Joseph 51
Webster, John C. 75
Webster, Robert L. 26
Weerakkody, Vishanth 83
Weigener, Matthew 82
Weintrop, Joseph 20
Weiskirchner-Merten, Katrin 110
Welch, Kyle 51
Welker, Mike 70
Wells, Kara 50
Wells, Michael 15, 47
Wells, Peter 48
Wen, He 70
Wen, Xiaoyan 27
Wen, Yi Chieh 102
Weng, Pei-Yu 44
Weng, Tzu-Ching 71, 80, 111
Wengler, Donald C. 24
Wentzel, Kristin 72
Werner, Edward M. 50
West, Ashley Nicole 56
West, Timothy 65
Westin, Stu 94
Whang, Eunbin 30
Wheatley, Clark M. 27, 80
Wheaton, Mark 110
Wheeler, Patrick 23
Whipple, Benjamin C. 48
Whisenhunt, Amber 49
White, Brian 17
White, Roger McNeill 51, 79, 101
Whitworth, James D. 105
Whyte, Ann Marie 102
Widener, Sally 60
Wiebe, Zac 24
Wieck, Irene 47
Wieczynska, Maria 27, 52
Wiegenmann, Leona 60
Wieland, Matt 31, 76
Wijoyama, Singgh 20, 51
Wilcox, Preston 66
Wille, George 47
Wilkerson, Amanda 103
Wilkin, Carlo L. 48
Williams, Anne M. 84, 113
Williams, Devin 49, 68
Williams, Devlin 29
Williams, Christopher D. 37, 41
Williams, Donald 65
Williams, Ron 24
Wines, Groeme 28
Winn, Amanda M. 46
Wirtz, Dieter 103
Wittenberg-Moerman, Regina 41
Wöhrmann, Arnt 82
Wolfe, Christopher J. 24
Wolff, Michael 33, 53
Wong, Leon 57
Wong, Paul A. 25, 43
Wong On-Wing, Bernard 57, 84
Wongsunwai, Wan 19, 69
Wood, David A. 4, 39, 67
Wright, Michael 80
Wright, Nicole 83
Wright, Sue 58
Wu, Anne 52, 100
Wu, Biyu 40, 51, 68
Wu, Donghui 20
Wu, Eliza 78
Wu, Fengyun 93, 96
Wu, Hai 58
Wu, Jingjing 33, 88
Wu, Kean 30, 89, 90
Wu, Pei-Shuan 80
Wu, Peng 33
Wu, Qiang 30, 74, 78, 103
Wu, Shing-Jen 75, 110
Wu, Shu-Hsing 89
INDEX

Wu, TsingZai 70
Wu, Tung-Hsien 105
Wu, Wan-Ting 86
Wulandari, Ety Retro 59
Wygel, Donald 29
Wysocki, Peter 80

X
Xia, Yun 53
Xiang, Meifang 113
Xiao, Fenglong 109
Xiao, Jason J. 19
Xiao, Steven Chong 86
Xie, Fujiao 100, 110
Xie, Hang 102
Xie, Lingmin 107
Xie, Xinmei (Lucy) 85
Xie, Yuan 57
Xin, Hua 33, 43, 56
Xu, Crystal 41
Xu, Guoquan 102
Xu, Haoran 85, 100
Xu, Hongkang 75
Xu, Luying 107
Xu, Shown 30, 110
Xu, Shuolei 107
Xu, Xin 53, 99, 102
Xu, Yang 49

Y
Yacht, Carol 55
Yaebara, Takashi 80
Yamada, Tatsumi 15, 47
Yamaguchi, Tomoyasu 103
Yan, Wenjia 68
Yang, Bei 27
Yang, Daniel 102
Yang, Daoguang 60, 110
Yang, David 41
Yang, Holly 4, 51
Yan, Jun 50
Yang, Rong 30
Yan, Seunghie 71
Yang, Xing 18, 32
Yang, Yu-wen 82
Yang, Ziyun 79
Yao, Li 58
Yao, Wei-Ren 78, 87, 102
Yapa, Premadasa 61, 108, 110
Yardley, Jennifer 80
Yazawa, Kenichi 102
Ye, Chunlai 49
Ye, Sun 89
Yeh, Alfred A. 24, 41
Yeh, Shu 60
Yeh, Yaying Mary Chou 78, 102
Yen, Ju-Chun 45
Yeung, Ira 69
Ye, Lin 69
Yim, Andrew 49
Yim, Sang-Giun 59, 107

Z
Zaidi, Syed K. 113
Zaima, Janis K. 105
Zamora, Valentina L. 84
Zang, Yoonseok 31
Zaro, Claudio Soerger 99, 102
Zaro, Elise Soerger 99
Zarowin, Paul 32
Zekany, Kay 96
Zeng, Colin Cheng 59
Zeng, Yachang 85
Zeng, Yamin 89
Zhang, Bill Sanjian 80
Zhang, Bo 100
Zhang, Bohui 59
Zhang, Dan 76
Zhang, Dana 67, 101
Zhang, Gaoqing 43

137
Future Annual Meetings

August 5–9, 2017
San Diego, California
IMAGINING OUR FUTURE

August 4–8, 2018
Washington, DC

August 10–14, 2019
San Francisco, California

August 8–12, 2020
Atlanta, Georgia

Check “Meetings” at http://aaahq.org for more information as it becomes available.
All AAA Members Can Enjoy the
2016 Accounting IS Big Data Conference
September 15-16 in San Francisco!

Whether you are able to attend the actual conference or not; the 2016 conference will build and deepen all AAA members’ opportunities for collaboration around big data and analytics and their ability to transform accounting practices. Like last year, all AAA members will have access to conference happenings at http://accountingisbigdata.org

✔ Great Conference Speakers: Distilled to 15 minute TED-like talks, speaker videos will focus on the following questions:

- What is happening now? How are big data and analytics impacting the various aspects of accounting-- Managerial, Audit, Internal audit, Forensics, Tax, Governmental, Regulatory?
- How big data and analytics providers are enabling mainstream uses to transform business processes and practices?
- What are the possibilities? (11 NEW Cases explore current accounting transformations.)
- What’s on the horizon? (A panel of CEO/COOs visionaries.)
- Applications for today and tomorrow? (Featuring exhibitor approaches to big data and analytics.)
- Expanding research opportunities? (i.e., What tools and techniques are most promising? Emerging research designs that intrigue with respect to data and analytics, business intelligence?)
- Implications of leading data-driven lives?
- Shaping the future together-finding Workplace/Teaching/Research synergies.

✔ Resources All Year Long: Continuing the conversation throughout the year, http://accountingisbigdata.com hosts a webinar series, the videos of the 2015 Conference, and a website well stocked with resource materials, including over 20 cases appropriate for all accounting classes.

✔ Conference Sponsors: Many thanks to our ongoing collaborations with PwC, KPMG, and Deloitte.