

IAS Ph.D./New Faculty Consortium
Thursday, January 28, 2021

10:45 am–11:00 am EST

Welcome and Opening Remarks

Maria Vulcheva, Florida International University

11:00 am–12:00 pm EST

Panel—The All-Important Literature Review

Accounting - 1.2 CH

Donna Street, University of Dayton
Elmar Venter, University of Pretoria
Andrei Filip, ESSEC Business School
Sebastian Hoffman, University of Edinburgh

12:00 pm–1:00 pm EST

Break-Out Session

Moderators: Grace Pownall, Emory University
Holger Daske, University of Mannheim
Patrick Hopkins, Indiana University
Maria Rykaczewski, Arizona State University
Elizabeth Gutierrez, Universidad de Chile
Pietro Bianchi, Florida International University

1:00 pm–2:00 pm EST

Presentation—The Publication Process

Accounting - 1.2 CH

Katherine Schipper, Duke University

2:00 pm–3:00 pm EST

Ph.D./Junior Faculty Mentoring Session

Accounting - 1.2 CH

2021 International Accounting Section Midyear Meeting

Friday, January 29, 2021

7:00 am–8:00 am EST

Concurrent Sessions

1.01: Audit Quality and Institutional Factors

Auditing - 1.2 CH

Moderator: Xiaochi Ge, City, University of London

Agency Conflicts and the Demand for Perceived Audit Quality in Microfinance Institutions

Gordon Mwintome, University of Agder

Stephen Zamore, University of Agder

Joseph Agana, University of Agder

Roy Mersland, University of Agder

Samuel Anokye Nyarko, Université libre de Bruxelles and University of Agder

Discussant: Xiaochi Ge, City, University of London

Does More Competition Improve the Incumbent's Audit Quality? Evidence from the Emergence of Second-Tier Audit Firms in China

Xiaochi Ge, City, University of London

Pawel Bilinski, City, University of London

Arthur Kraft, City, University of London

Discussant: Stephen Zamore, University of Agder

8:15 am–9:15 am EST

Plenary Session: Academic Research Needs to Support IASB Post-Implementation Reviews of Standards

CPE - 1.2 CH

Speaker: Ann Tarca, IFRS Foundation

Welcome

Judy Beckman, IAS President, The University of Rhode Island

The IASB relies on academic research in its standard setting process. Factors this session is intended to include a focus on research/practice interactions in accounting

9:15 am–10:05 am EST

Panel—Follow-On Session

CPE - 1.2 CH

Moderator: Katherine Schipper, Duke University

Panelists: Holger Erchinger, Partner in Charge of Germany/U.S. Corridor, KPMG, LLP

Paul Munter, U.S. Securities and Exchange Commission

Ann Tarca, IFRS Foundation

Friday, January 29, 2021 (continued)

10:05 am–10:30 am EST

Break

10:30 am–11:30 am EST

Concurrent Sessions

2.01: Financial Reporting Comparability

CPE - 1.2 CH

Moderator: Manuel Herkenhoff, University of Münster

Are Cross-Border Listed Firms' IFRS-Based Financial Reports Comparable?

Ho-Tan-Phat Phan, G. d'Annunzio University of Chieti-Pescara

Francesco De Luca, G. d'Annunzio University of Chieti-Pescara

Jenice J. Prather-Kinsey, The University of Alabama at Birmingham

Discussant: Chuong Do, University of Nevada, Reno

For Better or Worse? Financial Reporting Harmonization and Transnational Information Transfers

Manuel Herkenhoff, University of Münster

Martin Nienhaus, Goethe University

Discussant: Kyungeun Kwon, Virginia Commonwealth University

10:30 am–12:00 pm EST

2.02: CSR and Sustainability

CPE - 1.8 CH

Moderator: Sunita S. Rao, Washburn University

Board Attributes and Companies' Choice of Sustainability Assurance Providers

Ana Cristina Marques, University of East Anglia

Discussant: Sunita S. Rao, Washburn University

Does Climate Change Transparency Affect Capital Flows? Evidence from Mandatory

Greenhouse Gas Emissions Disclosure

Viktoriya Zotova, University of Maryland College Park

Discussant: Ana Cristina Marques, University of East Anglia

The Evolution of Sustainability Reporting Textual Disclosure: Evidence from the Largest U.S. Corporations

Sunita S. Rao, Washburn University

Discussant: Viktoriya Zotova, University of Maryland College Park

Friday, January 29, 2021 (continued)

1:30 pm–2:30 pm EST

3.01: Earnings Information I

CPE - 1.2 CH

Moderator: Qihong Zhao, Texas A&M University–Corpus Christi

Market Reaction to Restatements Attributed to Violations of Principles and Rules Based Accounting Standards

Steve Wen-Jen Lin, The University of Memphis

Discussant: Hong Kim Duong, Old Dominion University

Natural Disasters and Analysts' Earnings Forecasts

Qihong Zhao, Texas A&M University–Corpus Christi

Anh Tran, Monash University

Cameron Truong, Monash University

Discussant: Assma M. Sawani, University of Colorado Colorado Springs

1:30 pm–3:00 pm EST

3.02: Audit Quality: International Evidence

Auditing - 1.8 CH

Moderator: Ben Le, The University of Tennessee at Martin

Audit Quality, Earnings Management and Cost of Equity Capital: Evidence from a Developing Market

Ben Le, The University of Tennessee at Martin

Paula Moore, The University of Tennessee at Martin

Discussant: Oksana Kim, Minnesota State University Mankato

Import Substitution: Implications for Auditors

Oksana Kim, Minnesota State University Mankato

Anna Alon, University of Agder

Discussant: Savannah Guo, University of Nevada, Reno

Too Busy to Care? An Examination of the Effect of Audit Partner Work Overload on Audit Quality

Savannah Guo, University of Nevada, Reno

Ning Hu, Southwestern University of Finance and Economics

Qianwen Zheng, Southwestern University of Finance and Economics

Discussant: Ben Le, The University of Tennessee at Martin

3:00 pm–4:00 pm EST

Virtual Reception/Social Networking Session

Friday, January 29, 2021 (continued)

5:30 pm–7:00 pm EST

JIAR Plenary Session

CPE - 0.0 CH

The Interaction Effect of Foreign Language and Obedience Pressure on Ethical Judgment in Accounting

Satoshi Sugahara, Kwansei Gakuin University

Nishinomiya, Hyogo

Noriyuki Tsunogaya, Nagoya University

Jong-Hoon Kim, Senshu University

Discussant: Elaine Wang, University of Massachusetts at Amherst

The Rule of Law and Pricing of Foreign Earnings

Ibrahim Siraj, Long Island University - CW Post Campus

Iftexhar Hasan, Fordham University University of Sydney, and Bank of Finland

Amine Tarazi, University of Limoges

Qiang Wu, Lally School of Management, Rensselaer Polytechnic Institute

Discussant: Stefano Cascino, London School of Economics and Political Sciences

7:00 pm–8:00 pm EST

Virtual Session/Social Networking Session

8:30 pm–9:30 pm EST

4.01: Governance

CPE - 1.2 CH

Moderator: Neerav Nagar, Indian Institute of Management Ahmedabad

Spillover Effects of CSR Disclosure Regulations across Lending Relationships

Lynn Linghuan Wang, The Hong Kong University of Science and Technology

Discussant: Oksana Kim, Minnesota State University Mankato

Internal Corporate Governance and Cash Flow Manipulation

Neerav Nagar, Indian Institute of Management Ahmedabad

Mehul Raithatha, Indian Institute of Management Indore

Discussant: Recep Pekdemir, University of Wisconsin–La Crosse

Saturday, January 30, 2021

7:00am–8:00 am EST

5.01: Auditor Assurance and Investigation

Auditing - 1.2 CH

Moderator: Christopher Oehler, Goethe University

Causal Evidence on the Effects of Enforcement Investigations

Marius F. Gros, Universität Bremen

Martin Nienhaus, Goethe University

Christopher Oehler, Goethe University

Discussant: Joseph Agana, University of Agder

Use of Experts in Key Audit Matters

Joseph Agana, University of Agder

Discussant: Christopher Oehler, Goethe University

8:30 am–9:30 am EST

Welcome and Question and Answer Session Based on Previously Recorded Presentation: “Robot-Proofing Accounting Students”

CPE - 1.2 CH

Speaker: Keryn Chalmers, Swinburne University

9:45 am–11:00 am EST

Plenary Panel: Worldwide Challenges Calling for Research in Auditing and Ethics

CPE - 1.5 CH

Moderator: Holger Erchinger, Partner in Charge of Germany/U.S. Corridor, KPMG, LLP

Panelists: Brett James, International Auditing and Assurance Standards Board (IAASB)

Gwenda Jensen, International Public Sr. Accounting Assurance Standards Board (IPSASB)

Diane Jules, International Ethics Standards Board for Accountants (IESBA)

11:30 am–12:30 pm EST

6.01: Earnings Information II

CPE - 1.2 CH

Moderator: Chang Zhao, University of St.Gallen

Earnings Disclosure Activity via Twitter of the S&P 500 Firms: An Analysis of Information Content and Audience Response

Jamie Johnston, University of St.Gallen

Discussant: Gilberto Marquez-Illescas, The University of Rhode Island

Saturday, January 30, 2021

11:30 am–12:30 pm EST

Non-IFRS Earnings Information in Financial Highlights of Annual Reports—Evidence from Australia

Chang Zhao, University of St.Gallen

Tami Dinh, University of St.Gallen

Helen Kang, UNSW Sydney

Discussant: Nadra Pencle, Ball State University

11:30 am–1:00 pm EST

6.02: Key Audit Matters and Auditor Perceptions

Auditing - 1.8 CH

Moderator: Cristina Florio, University of Verona

Differential Post-Reform Impacts: U.K. and Italian Auditors' Perceptions And Experience After the Implementation of the EU Audit Directive (2016)

Michael Kend, RMIT University

Giulia Leoni, University of Genoa

Cristina Florio, University of Verona

Discussant: Valeria Volpentesta, University of Lausanne

Understanding the Determinants of Key Audit Matters

Gordon Mwintome, University of Agder

Anna Alon, University of Agder

Stephen Zamore, University of Agder

Joseph Agana, University of Agder

Discussant: Cristina Florio, University of Verona

Interlocked Audit Partners and Board Directors: An Examination of Financial Reporting Quality

Valeria Volpentesta, University of Lausanne

Paul Andre, HEC Lausanne

Discussant: Gordon Mwintome, University of Agder

1:30 pm–2:30 pm EST

7.01: Education Track

CPE - 1.2 CH

Moderator: Mahendra Gujarathi, Bentley University

CPA Evolution: Emerging Specialization in the U.S. Public Accountancy

Recep Pekdemir, University of Wisconsin–La Crosse

Ayca Zeynep Suer, Istanbul University

Discussant: Mahendra Gujarathi, Bentley University

Saturday, January 30, 2021

1:30 pm–2:30 pm EST

The Implementation of Inline XBRL (iXBRL) and the IFRS-Based XBRL Taxonomy in the EU and U.S.—The Case of SAP SE.

Kristine M. Brands, United States Air Force Academy

Mark A. Holtzblatt, Cleveland State University

Discussant: Oksana Kim, Minnesota State University, Mankato

1:30 pm–3:00 pm EST

7.02: Other Issues in Auditing

Auditing - 1.8 CH

Moderator: Huichi Huang, North Dakota State University

Determinants and Consequences of Audit-Firm Profitability: Evidence from Key Audit Matters

Zeyun (Jeff) Chen, Texas Christian University

Anastasios Elemes, ESSEC Business School

Ole-Kristian Hope, University of Toronto

Aaron Yoon, Northwestern University

Discussant: Joseph Zhang, The University of Memphis

Do Chief Audit Executives Matter? Evidence from Turnover Events

Gerald Lobo, University of Houston

Meng Lyu, Fudan University

Bing Wang, Nanjing University

Joseph Zhang, The University of Memphis

Discussant: Chuong Do, University of Nevada, Reno

The PCAOB International Inspections Regime and Debt Contracting: Evidence from American Depositary Receipt Firms

Huichi Huang, North Dakota State University

Yutao Li, University of Lethbridge

Discussant: Zeyun (Jeff) Chen, Texas Christian University