2020 Virtual Annual Meeting and Conference on Teaching and Learning in Accounting

Stronger Together

August 10-13, 2020

Program
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TABLE OF CONTENTS

Annual Meeting Committee ................................................................. 2
Section-Sponsored Concurrent Session Teams ........................................ 2
Exhibitors......................................................................................... 4
At-Large Panels............................................................................... 5
Membership Desk............................................................................. 8
Monday, August 10, 2020................................................................. 9
Career Center.................................................................................. 25
Tuesday, August 11, 2020................................................................. 26
Wednesday, August 12, 2020.............................................................. 42
Thursday, August 13, 2020................................................................. 58
Effective Learning Strategies.............................................................. 73
Emerging and Innovative Research..................................................... 75
Research Interaction Forum................................................................. 76

The 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.NASBARegistry.org.
Terry J. Shevlin, University of California, Irvine, Presiding

AAA MANAGEMENT TEAM
Terry J. Shevlin, University of California, Irvine, AAA President
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Erlinda Jones, AAA Senior Director, Meetings and Programs

Education Co-Chairs
Cathy J. Scott, University of North Texas at Dallas
Karen Osterheld, Bentley University
Melissa Larson, Brigham Young University

Conference on Teaching and Learning in Accounting (CTLA) Co-Chairs
Robyn Barrett, St. Louis Community College, Meramec
Wendy M. Tietz, Kent State University

SECTION-SPONSORED CONCURRENT SESSIONS TEAM

Academy of Accounting Historians
Martin Persson, University of Illinois at Urbana-Champaign

Accounting Behavior and Organizations
Yoon Ju Kang, University of Massachusetts
Jennifer Winchel, University of Virginia
Ikseon Suh, University of Nevada, Las Vegas

Accounting Information Systems
Matt Pickard, Northern Illinois University
Peter Kipp, University of North Texas

Accounting Programs Leadership Group
Jagadison K. Aier, George Mason University

American Taxation Association
Lisa Eiler, University of Montana
Katharine Drake, The University of Arizona

Auditing
Miguel Minutti-Meza, University of Miami
Stephen Perreault, Providence College
Jonathan E. Shipman, University of Arkansas
Sarah E. Stein, Virginia Polytechnic Institute and State University

Diversity
Dereck Barr-Pulliam, University of Louisville
Stephani Mason, DePaul University
Forensic Accounting
Tim Pearson, Georgia Southern University

Financial Accounting and Reporting
Gauri Bhat, Southern Methodist University
Urooj Khan, Columbia University
Edward Owens, The University of Utah
Joe H. Schroeder, Indiana University Bloomington

Gender Issues and Worklife Balance
Murphy Smith, Texas A&M University—Corpus Christi

Government and Nonprofit
Brian McAllister, University of Colorado Colorado Springs

International Accounting
John Changjiang Wang, University of Cincinnati
Lucy Huajing Chen, Villanova University

Management Accounting
Melissa Martin, University of Illinois at Chicago
Victor Maas, University of Amsterdam

Public Interest
Mitchell Stein, Western University
Anne Schnader, Suffolk University

Strategic and Emerging Technologies
Daniel E. O’Leary, University of Southern California

Teaching, Learning and Curriculum
Wendy M. Tietz, Kent State University
Amanda White, University of Technology, Sydney

Two-Year College
Cathy J. Scott, University of North Texas at Dallas
Visit the Exhibit Hall!
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, this year’s Annual Meeting Program Committee worked with members to develop a series of At-Large Panels that highlight and integrate the three key activities that, working together, can elevate Accounting to a learned profession: Research, Education and Practice.

These sessions will provide an opportunity for industry leaders to highlight key trends and challenges affecting practice, while passionate scholars will lead discussions about critical, emerging trends in research and education.

<table>
<thead>
<tr>
<th>MONDAY, AUGUST 10, 2020</th>
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<tbody>
<tr>
<td>1.03</td>
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<tr>
<td>Panel—Teaching Inspirations from Cook Prize Winners</td>
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<td>1.04</td>
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<td>Panel—Leading a Virtual Classroom Inclusively</td>
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<td>Panel—Trueblood Mini-Seminar: Effective Learning through the Trueblood Case Study Series</td>
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<td>Panel—Innovation in Accounting Education Award Presentation—EY Academic Resource Center</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TUESDAY, AUGUST 11, 2020</th>
</tr>
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<tbody>
<tr>
<td>5.03</td>
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<tr>
<td>Panel—Presidential Scholars</td>
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<td>Accounting Hall of Fame Induction Ceremony</td>
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<td>Panel—The Impact of Major Professional Accounting Journals on the Future of Accounting Education and Practice</td>
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<td>Panel—Addressing Racial Disparities in Accounting</td>
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<td>Panel—Making It Balance and Promoting the Value of the Accounting Degree</td>
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<th>WEDNESDAY, AUGUST 12, 2020</th>
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<tr>
<td>10.03</td>
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<tr>
<td>Panel—Strategies for Success in the Classroom</td>
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<tr>
<th>THURSDAY, AUGUST 13, 2020</th>
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<tr>
<td>14.03</td>
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<tr>
<td>Panel—Effective Learning Strategies Teaching Award Winners</td>
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Monday Awards

12:05 PM EDT

The AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize
Connie Belden, Butler Community College—Two Year

The AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize
Wendy M. Tietz, Kent State University—Undergraduate

The AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize
Brigitte W. Muehlmann, Babson College—Graduate

1:35 PM EDT

Outgoing Senior Editor for The Accounting Review
Mary E. Barth, Stanford University

The Accounting Review Outstanding Reviewers
Please see page 72 for a list of award recipients

3:05 PM EDT

Innovation in Accounting Education Award (sponsored by Ernst & Young Foundation)
Margaret H. Christ, The University of Georgia

Innovation in Accounting Education Award (sponsored by Ernst & Young Foundation)
Scott Emett, Arizona State University

Innovation in Accounting Education Award (sponsored by Ernst & Young Foundation)
Jason Guthrie, EY

Innovation in Accounting Education Award (sponsored by Ernst & Young Foundation)
William R. Titera, Retired EY Partner

Innovation in Accounting Education Award (sponsored by Ernst & Young Foundation)
David A. Wood, Brigham Young University
MONDAY PLENARY SPEAKER

Risha Grant, Founder and CEO of Risha Grant LLC

Motivated by her passion to correct societal isms like racism, sexism, classism and plain old stupidism, it is Risha’s personal mission to expose the value of diversity and inclusion while shining a light on the economic impact it creates. From her race, gender and lifestyle choices, to growing a small business and tackling economic issues, every area of her life intersects diversity.

Founder & CEO of Risha Grant LLC, an award-winning diversity consulting and communications firm, as well as an edgy, educational and motivational speaker, author Risha Grant is an internationally renowned diversity, inclusion and bias expert. She covers these topics as NBC KJRH TV News 2 for You community correspondent and host of the JustUs series, through her Tulsa World column, Risha Talks, as a columnist for Black Enterprise Magazine and in her book, That’s BS! How Bias Synapse Disrupts Inclusive Cultures.

Featured in Forbes, The Financial Times, Off Script, Bloomberg Media, Black Enterprise, Radioactive Radio, Take the Lead Radio and WURD Radio among other podcasts, local and national media. Risha has also been awarded numerous honors such as being named a 2019 Top 100 HR Influencer by Engagedly, a 2018 Inclusive Leadership Award Winner and Entrepreneur of the Year in 2017.

Through her interactive keynotes and deep-dive training sessions, Risha teaches and empowers attendees with D&I tools to increase their bottom line and permission to get rid of their BS.
Visit the Membership Area!
Located in the Virtual Lobby

During the AAA’s Virtual Meeting, you will be able to interact live with AAA staff members via chat/video.
• Have Questions About Your Membership? Ask Here!
• Need to Update Your Member Information?
• Learn How to Request a Certificate of Participation or Certificate of Attendance
• Learn How to Complete the Steps to Receive Your Certificate of Completion for CPE Credit Hours

Sign into Chat in the Membership Area with your name and location to be entered into a drawing for 2021 Annual Meeting Registration! *

**Hours**

<table>
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<tr>
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<th>Time</th>
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<tr>
<td>Monday, August 10, 2020</td>
<td>11:00 am–6:00 pm EDT</td>
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<td>Thursday, August 13, 2020</td>
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**Don’t Forget!**

From 6:00 pm–7:00 pm EDT, have some fun networking and meeting new colleagues during the live events!

* drawing to be held after the Annual Meeting and winner will be notified via email and announced in an AAA multi-topic email.
MONDAY, AUGUST 10, 2020

9:30 AM–10:30 AM EDT

Section Business Meeting

Strategic and Emerging Technologies Section

11:00 AM–12:00 PM EDT

Plenary Session

Speaker: Risha Grant, Founder and CEO of Risha Grant LLC

Permission: Granted to Get Rid of Your BS (Bias Synapse)

12:00 PM–12:30 PM EDT

Break

12:05 PM EDT

Award Presentations

The AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize

Connie Belden, Butler Community College—Two Year
Wendy M. Tietz, Kent State University—Undergraduate
Brigitte W. Muehlmann, Babson College—Graduate

12:30 PM–1:30 PM EDT

PANELS AND CONCURRENT SESSIONS

1.01 CTLA—Visual Data Communication
Moderator: Melissa Larson, Brigham Young University


1.02 CTLA—Accounting Education Engagement
Moderator: Lori Hatchell, Aims Community College

Enhancing Accounting Education: Critical Thinking in Accounting Curricula in the Era of AI. Kiran M. Parthasarathy, University of Houston; Wayne B. Thomas, The University of Oklahoma; Brian Crowley, Deloitte

1.03 Panel—Teaching Inspirations from Cook Prize Winners
Moderator: Mary Stone, The University of Alabama
Panelists: Connie Belden, Butler Community College
Brigitte W. Muehlmann, Babson College
Wendy M. Tietz, Kent State University

1.04 Panel—Leading a Virtual Classroom Inclusively
Moderator: Ellen Glazerman, Executive Director, Ernst & Young Foundation, Americas Director, University Relations
Panelist: Ken Bouyer, Americas Inclusiveness Talent and Attraction Team Leader
Keyshia Crawford, Assistant Director, EY Americas Learning

1.05 Human Capital and External Audits
Moderator: Robert Carnes, University of Florida

Acceptance of Long Work Hours in Public Accounting: Contemporary Conflicts across Hierarchical Levels. Lisa Baudot, University of Central Florida; Khim Kelly, University of Central Florida; Aaron McCullough, University of Central Florida

Externalities of Financial Statement Fraud on the Incoming Accounting Labor Force. Robert Carnes, University of Florida; Dane Christensen, University of Oregon; Paul Madsen, University of Florida
**MONDAY, AUGUST 10, 2020**

**12:30 PM–1:30 PM EDT**

**Skill Demands in the Audit Labor Market: Evidence from Job Postings.** Charles Ham, Washington University; Rebecca Hann, University of Maryland; MaryJane Rabier, Washington University; Wenfeng Wang, City University of Hong Kong

**Human Resource Management and Audit Quality.** Jorien Pruijssers, Toulouse Business School; Marleen Willekens, KU Leuven; Ines Simac, KU Leuven

### 1.06 Bank Disclosures and Loan Loss Recognition

**Moderator:** Rachel W. Flam, Texas A&M University

**Spillover Effect of Peer-to-Peer Lending on the Loan Losses of Commercial Banks.** Jeffrey Ng, The Hong Kong Polytechnic University; Tjomme Rusticus, University of Minnesota; Janus Jian Zhang, The Hong Kong Polytechnic University

**Discussant:** Rachel W. Flam, Texas A&M University

**Can Stress Test Disclosure Risk-Discipline Banks.** Ling Yang, Queen’s University

**Discussant:** Sarah Noor, Texas A&M University

**Concurrent Lending and Underwriting, Expected Loss Recognition Timelines and Loan Credit Quality.** Emre Klic, University of Houston; Gerry J. Lobo, University of Houston; Christian K. Sabngwi, The University of Texas Rio Grande Valley

**Discussant:** Barrett Wheeler, Tulane University

**Lifting the Banking Veil: Credit Standards’ Harmonization through Lending Transparency.** Jung Koo Kang, University of Southern California; Maria Loumioti, The University of Texas at Dallas; Regina Wittenberg-Moerman, University of Southern California

**Discussant:** Wanjia Zhao, Texas A&M University

### 1.07 Analysts and the Information Environment

**Moderator:** Chuchu Liang, University of California, Irvine

**Information Transfers from Peer Firms’ Analyst Revisions.** Lily Chen, The University of Auckland; Philip Shane, The College of William and Mary; Xiaohua Wu, Queensland University of Technology; Yuyu Zhang, Queensland University of Technology

**Discussant:** Ruby Lee, University of Florida

**Analyst Transitions and Knowledge Spillover.** Xijiang Su, University of Toronto; Ole-Kristian Hope, University of Toronto

**Discussant:** Chuchu Liang, University of California, Irvine

### 1.08 Disclosure, Credit Markets and Suppliers

**Moderator:** Shijia Wu, University of California, Irvine

**Do Management Earnings Forecasts Matter in Loan Markets and Why?** Xinghua Gao, Washington State University; Yonghong Jia, Iowa State University; Nicholas Krupa, University of Florida; Jennifer Tucker, University of Florida

**Discussant:** To Be Announced

**Institutional Lenders and Corporate Disclosures: A Natural Experiment.** Lin Cheng, The University of Arizona; Qiang Cheng, Singapore Management University; Liwei Weng, Arizona State University; Mark Yuzhi Yan, The University of Arizona

**Discussant:** To Be Announced

**Credit Default Swaps and Non-GAAP Earnings Disclosure.** Dirk E. Black, University of Nebraska—Lincoln; Kalin S. Kolev, Baruch College—CUNY; Binghao (Jimmy) Zhao, Southwest University of Finance and Economics

**Discussant:** To Be Announced

**Do Mandatory Disclosures Affect a Firm’s Decision to Contract with Outside Suppliers?** In Gyun Baek, University of Wisconsin—Madison; Mary Lee, The University of Utah

**Discussant:** Brooke Beyer, Kansas State University

### 1.09 Current Issues in Accounting II

**Moderator:** To Be Announced

**A Content Based Assessment of the Relative Quality of Leading Accounting Journals.** William Cready, The University of Texas at Dallas; Bo Liu, Susquehanna University; Di Wang, Xiamen University

**Discussant:** Judith Hermis, Naval Postgraduate School

Published as of July 29. Visit AAAHQ.ORG for current program.
MONDAY, AUGUST 10, 2020

12:30 PM–1:30 PM EDT

Going Digital: Implications for Firm Value and Performance. Wilbur Chen, Harvard University; Suraj Srinivasan, Harvard University
Discussant: To Be Announced

Labor Unions and Tone Management. Matt Bjornsen, University of Nebraska at Kearney; Chuong Do, University of Nevada, Reno; Thomas Omer, University of Nebraska—Lincoln
Discussant: To Be Announced

A Textual Analysis of Regular Elite and Practitioner Journals: Is Accounting’s Research-Practice Gap Real or Perceived? Ferhat D. Zengul, The University of Alabama at Birmingham; Nurettin Oner, The University of Alabama at Birmingham; James D. Byrd, The University of Alabama at Birmingham; Mark A. Edmonds, The University of Alabama at Birmingham; Frank M. Messina, The University of Alabama at Birmingham; Arline A Savage, The University of Alabama at Birmingham
Discussant: To Be Announced

1.10 Financial Reporting and Management in Governments and Not-For-Profits
Moderator: Scott Dell, Francis Marion University

Discussant: Won Jung Kim, California State University, Sacramento

Capital Asset Accounting Policies Under GASB Statement No. 34: Characteristics and Implications. Ryan McDonough, Rutgers, The State University of New Jersey, Newark and New Brunswick; Claire J. Yan, Rutgers, The State University of New Jersey, Newark and New Brunswick
Discussant: James Potepa, The George Washington University

Capital Structure and Performance Implications of Special-Purpose Governments. Robert J. Eger, Naval Postgraduate School; Judith Hermis, Naval Postgraduate School
Discussant: Ryan McDonough, Rutgers, The State University of New Jersey

A Quest for a Small Surplus: Accrual and Real-Based Earnings Management by UK Nonprofits. Fanoq Mahmood, Kingston University; Salma Ibrahim, Kingston University
Discussant: Benedikt Quosigk, Kennesaw State University

1.11 Panel—Can Current Accounting Standards Account for the Impacts of Climate Change?
Moderator: Robert Hodgkinson, ICAEW
Panelists: Richard Barker, University of Oxford; Rachna Prakash, The University of Mississippi; Mary Tokar, International Accounting Standards Board

1.12 Investigating Costs and Investments
Moderator: To Be Announced

Idiosyncratic Costs. Mark Anderson, University of Calgary; Raj Mashruwala, University of Calgary; Ye Wang, University of Calgary; Rong Zhao, University of Calgary
Discussant: André Hoppe, University of Cologne

Employee Quality, Internal Information and Corporate Investment Efficiency: Firm Level Evidence. Yige Jin, Xi’an Jiaotong University; Xing Li, Xi’an Jiaotong University; Gaoliang Tian, Xi’an Jiaotong University
Discussant: Dmitri Byzalov, Temple University

Customer Concentration and Investment Behavior. Yichen Tsai, Tunghai University; Shu-Hsing Li, National Taiwan University and Tunghai University
Discussant: Célia Lemaire, Strasbourg University

On Costless-Renegotiation Proofing in Binary Agency Models. Christian Lukas, Friedrich Schiller University Jena
Discussant: Haijin Lin, University of Houston
12:30 PM–1:30 PM EDT

1.13 Panel—Sustainability Disclosure: North American and European Perspectives
Moderator: Francesca Sharp, ICAEW
Panelists: Michael L Kraten, Houston Baptist University
Rick Kravitz, CPA Journal
Paul Sobel, Committee of Sponsoring Organizations of the Treadway Commission (COSO)
Davinder Valeri, CPA Canada

1.14 Accounting Education—The Market and Graduates
Moderator: Joseph Krupka, Florida State University

Development of Generic Skills in Accounting Education: Comparing the Perceptions of Students, Graduates, Educators, and Employers. Mohammed Al Mallak, Massey University; Fawzi Laswad, Massey University; Lin Mei Tan, Massey University
Discussant: Judith A. Sage, Sage & Sage

The Potential Role of Accounting DBA Programs in Alleviating the Shortage of Doctoral Qualified Accounting Professors in the United States. Robert Houmes, Jacksonville University
Discussant: Vitor Hideo Nasu, University of Sao Paulo

The Effect of Academic Performance, Internship Experience, Gender, and Being a Transfer Student on Early Job Attainment of Accounting Graduates. Hossein Nouri, The College of New Jersey; Carolyn Previti, The College of New Jersey
Discussant: Ferhat D. Zengul, The University of Alabama at Birmingham

1:30 PM–2:00 PM EDT

Break

1:35 PM EDT

Award Presentations

Outgoing Senior Editor for The Accounting Review
Mary E. Barth, Stanford University

The Accounting Review Outstanding Reviewer Awards
See page 72 for a list of award recipients

2:00 PM–3:00 PM EDT

PANELS AND CONCURRENT SESSIONS

2.01 CTLA—Excel Assignments for Accountants
Moderator: Mitchell Franklin, Le Moyne College

Using Advanced Excel Functions to Teach Blockchain Concept. Jose Victor Lineros, University of North Texas

Using Excel to Create and Evaluate a Benford Analysis. Richard S. Rand, Tennessee Tech University

2.02 CTLA—Teaching Posters Group I
Moderator: Jennifer M. Cainas, University of South Florida

A Case Study in Revenue Recognition. Darius Fatemi, Northern Kentucky University; Erin Masters, Northern Kentucky University


Five Instructional Tools for the Accounting Classroom: Formative Classroom Assessment Techniques. Sid C. Bundy, Tennessee Tech University

Reinforcing Manufacturing Accounting Principles by Taking Students on a Plant Tour. Tim Creel, Lipscomb University; Veronica Paz, Indiana University of Pennsylvania; Christina M. Olear, The Pennsylvania State University Brandywine
Teaching Process Costing with No Formulas. Louis A. Fayard, The University of Tennessee at Chattanooga

2.03 Intentionally Skipped

2.04 Tax Planning
Moderator: Miles A. Romney, Florida State University

Conforming Tax Avoidance and Firm Value. David R. Tree, Old Dominion University
Discussant: Scott G. Rane, University of Florida

Corporate Tax Planning, Perceptions of Corporate Social Responsibility, and Stakeholder Behavior. Cécile Bazart, University of Montpellier; Andrew D. Cuccia, The University of Oklahoma; Shannon Jemiola, Canisius College; Madeleine Stiglingh, University of Pretoria
Discussant: Mary Vernon, University of Wisconsin—Madison

Tax Incentives, Factor Substitution, and Total Factor Productivity. Savannah Guo, University of Nevada, Reno; Ning Hu, Southwestern University of Finance and Economics; Jianqiang Li, Shanghai University of Finance and Economics
Discussant: Barbara Maria Beatriz Stage, University of Mannheim

Discussant: Jennifer Luchs-Nunez, University of Connecticut

2.05 Panel—The Impact of COVID-19 on Accounting and Auditing Matters
Moderator: Julie Bell Lindsay, Center for Audit Quality
Panelists: Christine Davine, Deloitte & Touche LLP
Duane DesParte, PCAOB
James Estes, EY
Sagar Teotia, SEC

2.06 Panel—SEC/FASB/IASB Update
Moderator: Daniel Wangerin, University of Wisconsin—Madison
Panelists: Christine Botosan, FASB
Mary Tokar, International Accounting Standards Board
John Vanosdall, SEC

2.07 Earnings Management I
Moderator: Suye Wang, The University of Texas at Arlington

Performance-Related Pay in UK Companies: An Examination of Earnings Management around Bonus Thresholds and Targets. Muhammad Tahir, The University of Newcastle; Salma Ibrahim, Kingston University London
Discussant: To Be Announced

Deferred Gratification: Acquirers’ Earnings Management During the Interim Period of Acquisitions. Winifred Huang, University of Bath; Yuechan Lu, University of Massachusetts Boston
Discussant: To Be Announced

Gift Card Liabilities and Earnings Management. Ting-Tsen Yeh, Louisiana State University Shreveport; Jian Zhou, University of Hawaii at Manoa
Discussant: To Be Announced

2.08 Financial Reporting Quality
Moderator: Sarah Noor, Texas A&M University

Discussant: To Be Announced
MONDAY, AUGUST 10, 2020

2:00 PM–3:00 PM EDT

Accounting Quality and Household Stock Market Participation. Min Kim, Arizona State University
Discussant: To Be Announced

The Effect of Financial Reporting Quality on the Cost of Equity Financing: Evidence from PIPE Offerings. C. S. Agnes Cheng, The Hong Kong Polytechnic University; Zhi Li, The Hong Kong Polytechnic University; Jing Xie, The Hong Kong Polytechnic University
Discussant: To Be Announced

Accounting Reporting Complexity and Firm-Level Investment Efficiency. Shira Cohen, Temple University
Discussant: To Be Announced

2.09 Risk and Fraud Detection
Moderator: Robert Carnes, University of Florida

Company Specific Risk and Small Company Valuation. James A. DiGabriele, Montclair State University
Discussant: To Be Announced

Outsiders Looking In: Do Non-permanent Workers Whistleblow? D. Kip Holderness Jr, West Virginia University; Andrea M. Scheetz, Georgia Southern University; Joseph Wall, Marquette University
Discussant: Timothy J. Fogarty, Case Western Reserve University

Impact on The Firm Value of Financial Institutions from Penalties for Violating Anti-Money Laundering and Economic Sanctions Regulations. Kathleen Gowin, Kathleen Gowin Consulting; Daphne Wang, Jacksonville University; Surendranath R. Jory, University of Southampton; Thanh Ngo, East Carolina University; Robert Houmes, Jacksonville University
Discussant: To Be Announced

2.10 Panel—Perspectives and Directions of International Accounting Research: A Panel of Editors
Moderator: Katherine Schipper, Duke University
Panelists: Beatrice Garcia Osma, European Accounting Review, Universidad Carlos III de Madrid
Joanna Ho, Journal of International Accounting Research, University of California, Irvine
Mark Lang, Journal of Accounting and Economics, The University of North Carolina at Chapel Hill

2.11 Executive Compensation
Moderator: Dirk E. Black, University of Nebraska—Lincoln

Determinants of CSR Performance Metrics in CEO Compensation Contracts. Zhe Michael Guo, Boston University
Discussant: Andrea Pawliczek, University of Missouri

The Role of Chief Human Resource Officer in Compensation and Innovation: CEO’s Right-Hand Man or Henchman? Natalie Kyung Won Kim, Seoul National University; Sewon Kwon, Sejong University; Jae Yong Shin, Seoul National University
Discussant: Dan Way, Clemson University

2.12 Trust, Security, Cybersecurity and Fraud
Moderator: Christina M. Olear, The Pennsylvania State University

Using the 2019 JBE Conference and 2017 JIS Themed Issue as Natural Experiments to Examine the Initiative to Create the New Field of AIS-Ethics. Michael Alles, Rutgers, The State University of New Jersey
Discussant: Robyn Raschke, University of Nevada, Las Vegas

Entrepreneurs’ Facial Trustworthiness, Gender, and Crowdfunding Success. Yang Duan, Hong Kong Baptist University; Tien-Shih Hsieh, University of Massachusetts Dartmouth; Ray Wang, Hong Kong Baptist University; Zhihong Wang, Clark University
Discussant: Michael Alles, Rutgers, The State University of New Jersey

The Informativeness of Cybersecurity Risk Disclosure: Decoding the Contents of Cybersecurity Risk Disclosure through Textual Analysis. Arion Cheong, Rutgers, The State University of New Jersey; Soohyun Cho, Rutgers, The State University of New Jersey; Won Gyun No, Rutgers, The State University of New Jersey; Kyunghee Yoon, University of San Francisco
Discussant: Robyn Raschke, University of Nevada, Las Vegas

Building Trust from Code: Disclosure Commitments on Blockchains. Yang Yue, The University of British Columbia
Discussant: Thomas George Calderon, The University of Akron

Published as of July 29. Visit AAAHQ.ORG for current program.
MONDAY, AUGUST 10, 2020

2:00 PM–3:00 PM EDT

2.13 Teaching Cases in Accounting—General
Moderator: To Be Announced

What Makes a Successful Academic Accounting Department? A Multidimensional Longitudinal Analysis. Timothy J. Fogarty, Case Western Reserve University
Never Give Up: The Many Messes Created by Control Weaknesses. Kel-Ann Eyler, Georgia State University; Carley Ferguson, Mohawk Industries; Carol Springer Sargent, Middle Georgia State University; Brad Shafter, Kennesaw State University
Benchmark Ratio Analysis Using One’s Own College: An Experiential Learning Project for the Governmental and Not-For-Profit Accounting Courses. Mary Michel, Manhattan College
Should all Exams in Accounting Be “Open Book” Exercises? A Thought Provocation. Timothy J. Fogarty, Case Western Reserve University

2.14 Panel—Experiential Lessons to Develop Critical Thinkers
Moderator: Susan Wolcott, WolcottLynch
Panelists: Jill Mitchell, Northern Virginia Community College
Susan Wolcott, WolcottLynch

3:00 PM–3:30 PM EDT

Break

3:05 PM EDT

Award Presentations

Innovation in Accounting Education Award (sponsored by Ernst & Young Foundation)
Margaret H. Christ, The University of Georgia
Scott Emett, Arizona State University
Jason Guthrie, EY
William R. Titera, Retired EY Partner
David A. Wood, Brigham Young University

3:30 PM–4:30 PM EDT

PANELS AND CONCURRENT SESSIONS

3.01 CTLA—2019 Mark Chain/AICPA Award Winners
Moderator: Mfon Akpan, Savannah College of Art and Design
Winner: Integration in Accounting Curriculum: Leading by Example. Mahendra R. Gujarathi, Bentley University
Honorable Mention: Benchmark Ratio Analysis Using One’s Own College: A Service-Learning Project For The Governmental and Not-For-Profit Accounting Course. Mary Michel, Manhattan College

3.02 CTLA—Roundtables: Education Tips I
Moderator: Richard Walstra, Dominican University
Accounting: It’s Not Just Numbers. Engaging Students through Reflection. Cathy Duffy, Champlain College
Be the Change! Fill the Gap! Denise Probert, Wiley
Connecting with the Social Media Generation: Using Instagram in Introductory Accounting to Encourage Student Engagement. Christie Novak, Le Moyne College
Creating Authentic Learning Assessments for Introductory Accounting Courses. Sarah Elizabeth Johnson, Oklahoma State University; Adam Stroud, Oklahoma State University
3.03 Panel—Trueblood Mini-Seminar: Effective Learning through the Trueblood Case Study Series  
Moderator: Janet Butchko, Deloitte Foundation  
Panelists: Stephen R. Moehrle, University of Missouri—St. Louis  
Jennifer A. Reynolds-Moehrle, University of Missouri—St. Louis

3.04 Panel—Innovation in Accounting Education Award Presentation—EY Academic Resource Center  
Moderator: Norbert Tschakert, Salem State University  
Panelists: Catherine Banks, Ernst & Young Foundation and EY Academic Resource Center  
Margaret H. Christ, University of Georgia  
Scott Emett, Arizona State University  
Janet Guthrie, EY  
David A. Wood, Brigham Young University

3.05 Investor Judgments  
Moderator: Laura R. Guichard, Louisiana State University  

Do Investors See the Darkness in Narcissism? Anis Triki, University of Rhode Island; Gilberto Marquez Illescas, University of Rhode Island  
Discussant: Shankar Venkataraman, Bentley University  

President Trump’s Tweets and Investor Attention: How the President’s Criticisms of Firms Boosts Their Market Returns. Arthur J. O’Connor, CUNY—School of Professional Studies; Calvester Legister, John Jay College of Criminal Justice; Vijay Sai Sampath, Fairleigh Dickinson University  
Discussant: William Lyle, University of Florida  

The Role of Gender Stereotypes in the Humanization of Robo-Advisors. Stacey Whitecotton, Arizona State University  
Discussant: Natasha Bernhardt, Cornell University  

Analysts’ EPS Forecasts: The Effects of Forecast Uncertainty and Forecast Precision on Investors’ Judgments of Forecast Reliability. Clarence Goh, Singapore Management University  
Discussant: Shankar Venkataraman, Bentley University

3.06 Tax-Motivated Income Shifting  
Moderator: Katharine Drake, The University of Arizona

Discussant: Wayne L. Nesbitt, Michigan State University  

Tax Holidays, Foreign Investment, and Income Shifting. Zackery D. Fox, University of Oregon; Linda Krull, University of Oregon; Scott G. Rane, University of Florida  
Discussant: Benjamin Osswald, University of Wisconsin—Madison  

Tax-Motivated Income Shifting by Multinationals under a Worldwide Tax System: Evidence from Korea. Bomi Song, Gachon University  
Discussant: Danielle Stanley, The University of Tennessee

3.07 Audit Quality and Strategic Auditing  
Moderator: To Be Announced

Less is More: Does Audit Risk Disclosure Improve Financial Reporting Precision and Audit Quality? Mingcherng Deng, Baruch College—CUNY; Xiaoyan Wen, Texas Christian University  

How Changing Economic Conditions Over Multiple Periods Affect Earnings Overstatements, Audit Risk, and Market Prices. Evelyn R. Patterson, Indiana University—Purdue University Indianapolis; John Reed Smith, Indiana University—Purdue University Indianapolis; Sammuel L. Tiros, Indiana University—Purdue University Indianapolis  

The Effect of Enforcement on Auditor Conservatism. Mareike Peters-Olbrich, University of Cologne; Selina Orthaus, University of Cologne  

An Artificial Intelligence Audit Algorithm Based on Eye Tracking and Machine Learning. Xi Xu, Xiamen University; Yasheng Chen, Xiamen University  

Understanding the Role of Memory in Auditing and Forensic Accounting Interviews Using a Series of In-Class Exercises. Joan Fico, Fordham University; Dave Walsh, DeMontfort University Leicester
3.08 Earnings Management III
Moderator: Shuoyuan He, San Francisco State University

Meeting-or-Beating Earnings Benchmarks: The Effect of Natural Disasters. Jonghan Park, The Chinese University of Hong Kong; Tianming Zhang, Florida State University
Discussant: To Be Announced

CFO Promotion-Based Incentives and Earnings Management. Steven W. Lin, The University of Memphis; Ruonan Liu, University of the Pacific; John Changjiang Wang, University of Cincinnati
Discussant: To Be Announced

CEOs’ Capital Gains Tax Burden and Earnings Management. Heeick Choi, University of Massachusetts Lowell; Huiqi Gan, University of Massachusetts Lowell; Khondkar Karim, University of Massachusetts Lowell; Yiye Zhang, University of Massachusetts Lowell
Discussant: To Be Announced

The BP Oil Spill and Income Classification Shifting of Oil and Gas Companies. Michael J. Lacina, University of Houston—Clear Lake; Shanshan Pan, University of Houston—Clear Lake; Steve Garner, Tennessee Tech University
Discussant: To Be Announced

3.09 Economic Consequences of Litigation
Moderator: To Be Announced

Is Derivative Litigation an Effective Corporate Governance Mechanism? Szu Fan Chen, The Hong Kong University of Science and Technology; Ping-Sheng Koh, ESSEC Business School
Discussant: Richard M. Crowley, Singapore Management University

Judicial Precedents on GAAP Violations, Litigation Risk and Misreporting. Benedikt Franke, University of Côte d’Azur; Allen Huang, The Hong Kong University of Science and Technology; Reeyarn Li, University of Mannheim
Discussant: Yeo Sang Yoon, University of Minnesota

Spillover Effects in Securities Litigation. Dain C. Donelson, The University of Texas at Austin; Rachel W. Flam, Texas A&M University; Christopher Yust, Texas A&M University
Discussant: To Be Announced

3.10 Financial Institutions I
Moderator: Anthony A. Meder, Binghamton University, SUNY

Accounting Misstatements and Disaggregation Quality of Financial Statements. Meng Huang, University of Kentucky; Nicole Thorne Jenkins, University of Kentucky; Le Luo, Central University of Finance and Economics; Hong Xie, University of Kentucky
Discussant: To Be Announced

Do Banks Really Sell Securities to Smooth Earnings? John Aland, University of Michigan; Jeffrey J. Burks, University of Notre Dame
Discussant: To Be Announced

Interplay between Accounting and Prudential Regulation. Jeremy Bertomeu, University of California, San Diego; Lucas Mahieux, Tilburg University; Harsh Sapra, University of Chicago
Discussant: Hyun Hwang, The University of Texas at Austin

Do Banks Rely on the Secondary Corporate Bond Market for Borrower Monitoring? Mahfuz Chy, University of Missouri; Hoyoun Kyung, University of Missouri
Discussant: Musa Subasi, University of Maryland College Park

When a Central Bank Becomes a Market Player. Bok Baik, Seoul National University; David Sunghyo Kim, Seoul National University; David Sunghyo Kim, Seoul National University
Discussant: To Be Announced
3.11 **Current Issues in Accounting III**

**Moderator:** To Be Announced

*Manipulation of Pension Discount Rates: Biases in Estimation, and International Evidence.* Jiaman Xu, The University of Edinburgh; Seth Armitage, The University of Edinburgh; Ronan Gallagher, The University of Edinburgh

**Discussant:** To Be Announced

*The Impact of Redacting Information from SEC Filings on the SEC Oversight Process.* Kalin S. Kolev, Baruch College—CUNY; Daeun Lee, Baruch College—CUNY; Monica Neamtiu, Baruch College—CUNY

**Discussant:** To Be Announced

*Modeling Skewness Determinants.* Sudipta Basu, Temple University; Dmitri Byzalov, Temple University

**Discussant:** To Be Announced

*Are Individual Investors Informed Traders? Evidence from Their Mimicking Behavior.* Ted Polat, George Mason University

**Discussant:** Xijiang Su, University of Toronto

3.12 **Factors Affecting Bank Risks**

**Moderator:** Wei Wang, Temple University

*Do Operations in Offshore Financial Centers Blow the Whistle on Bank Risks?* Wenxia Ge, University of Manitoba; Jeong-Bon Kim, City University of Hong Kong; Tiemei Li, University of Ottawa; Jing Zhang, University of Colorado Denver

**Discussant:** Janus Jian Zhang, The Hong Kong Polytechnic University

*Is Liquidity Beneficial to Banks? The Heterogeneous Effects of Quantitative Easing on European Banks' Valuation.* Sara Longo, Free University of Bolzano; Antonio Parbonetti, University of Padova; Amedeo Pugliese, University of Padova

**Discussant:** Wei Wang, Temple University

*Fair-Value-Related Asymmetric Prudential Filter and the Quality of Regulatory Capital: Evidence from Chinese Banking Industry.* Xiaozhe Lu, Renmin University of China; Shanshan Zhang, Beijing Jiaotong University

**Discussant:** Sara Longo, Free University of Bolzano

3.13 **Dialogue on Control**

**Moderator:** To Be Announced

*The Joint Effects of a Manager's Level of Narcissism and Incentive Scheme on Employee Effort.* Miriam Kristina Maske, Bundeswehr University Munich; Matthias Sohn, European University Viadrina; Bernhard Hirsch, Bundeswehr University Munich

*Users of Accounting Information Trust in Big Data.* Bingxin Liu, Monash University; Carla L. Wilkin, Monash University; Leona Wiegmann, Monash University

3.14 **Government and Regulation**

**Moderator:** Anne Schnader, Suffolk University

*Political Grammars of Justification and Cost-Benefit Analysis in SEC Rulemaking.* Lisa Baudot, University of Central Florida; Dana Wallace, University of Central Florida

**Discussant:** Mitchell Stein, Western University

*Pulling at the Boundaries: Boundary Work and the Auditing of Government Advertising in Ontario.* Paul Andon, UNSW Sydney; Clinton Free, UNSW Sydney; Vaughan Radcliffe, Western University; Mitchell Stein, Western University

**Discussant:** Patrick Kelly, Providence College

*Examining PCAOB Disciplinary Orders on Small Auditors: Evidence from Settled Disciplinary Orders from 2005–2018.* Jun Guo, Rutgers, The State University of New Jersey; Ethan Kinory, Rutgers, The State University of New Jersey; Yao Zhou, Rutgers, The State University of New Jersey

**Discussant:** To Be Announced

*A Descriptive Account of PCAOB Enforcement Actions Against Public Accounting 2002–2018.* Natalie T. Churyk, Northern Illinois University; Timothy J. Fogarty, Case Western Reserve University; Alan Reinstein, Wayne State University

**Discussant:** Yao Zhou, Rutgers, The State University of New Jersey, Camden
Break

5:00 pm–6:00 pm EDT

PANELS AND CONCURRENT SESSIONS

4.01 CTLA—Video Creation
Moderator: Angela W. Spencer, Oklahoma State University
5 Secrets to Creating Engaging Videos for Learning. Amanda White, University of Technology, Sydney

4.02 CTLA—Roundtables: Technology Tips
Moderator: Eva M. Ström, Hanken School of Economics
Explain Everything—Recording Lectures and Tutorials for Student Success. Candace Witherspoon, Valdosta State University
Teaching Accounting Online with a Social Media Platform. Chris Edmonds, The University of Alabama at Birmingham
Teaching Data Analytics at the Introductory Level. Mark A. Edmonds, The University of Alabama at Birmingham
Reflection on Integrating the Future of Accounting Topic into the Accounting Teaching Curriculum. Sarah Yang Spencer, The University of Melbourne; Andrew Lewinsky, The University of Melbourne

4.03 Panel—Juror Decision-Making Research: Opportunities and Challenges
Moderator: Yoon Ju Kang, University of Massachusetts Amherst
Panelists: Ann Backof, University of Virginia
Mark Peecher, University of Illinois at Urbana-Champaign
Drew Reffett, Miami University

4.04 Panel—Global Audit Reform: Opportunity for Radical Change?
Moderator: Robert Hodgkinson, ICAEW
Panelists: Julie Bell Lindsay, Center for Audit Quality
Warren Mauron, University of the Witswatersrand
Miguel Minutti-Meza, University of Miami
Roger Simnett, UNSW Sydney

4.05 Financial Archival Studies on Gender Diversity
Moderator: To Be Announced
Women Directors’ Representation on the Board and Firms’ Debt Financing Capacity. Yanting Shi, New York University
Women Help Women: Female Loan Officers and Women Empowerment in Microfinance Institutions. Yi Wang, Zhengzhou University of Aeronautics; Heng Yue, Singapore Management University; Jigao Zhu, University of International Business and Economics
Corporate Board Diversity and Performance: Nonlinear Dynamics. Shirley J. Daniel, University of Hawaii at Manoa; Ying Guo, California State University, East Bay; Fujiao Xie, Brooklyn College–CUNY

4.06 Earnings Management IV
Moderator: Haihao Lu, University of Waterloo
Round Number Reference Points and Irregular Patterns in Reported Gross Margins. Matthew Cedergren, University of Pennsylvania; Valerie Li, University of Washington, Bothell
Discussant: To Be Announced
Bank Earnings Management and Performance Reporting of Comprehensive Income. Yiting Cao, California State University, Los Angeles
Discussant: To Be Announced
Employees’ Financial Wellness, Productivity, and Firms’ Myopic Behavior. Lars Helge Hass, The University of Iowa; Paul Hribar, The University of Iowa; Claudia Marangoni, Lancaster University; Roberto Pinto, Lancaster University
Discussant: To Be Announced
MONDAY, AUGUST 10, 2020

5:00 PM–6:00 PM EDT

Discussant: To Be Announced

4.07 Executive Compensation I
Moderator: To Be Announced
Where are the Clawbacks? Dane Christensen, University of Oregon; Lance Gabrielsen, University of Oregon; Kyle Peterson, University of Oregon
Discussant: Xiaoli Guo, University of North Dakota

Clawback Provisions and Corporate Social Responsibility. Joonil Lee, KyungHee University; Peter SH. Oh, McGill University; Patrick W. Ryu, The University of Georgia; Jingjing Zhang, McGill University
Discussant: To Be Announced

4.08 Nonfinancial Disclosure I
Moderator: To Be Announced
Discussant: To Be Announced

Private Equity Ownership and Financial Misreporting. Shuyang Wang, Northeastern University
Discussant: To Be Announced

Is Myopia Contagious? The Effect of Investor Culture on Corporate Disclosure Time Orientation. Francois Brochet, Boston University; Heather Li, Nanyang Technology University; Patricia Naranjo, Rice University
Discussant: To Be Announced

Protecting Wall Street or Main Street: SEC Monitoring and Enforcement of Retail-Owned Firms. Michael Iselin, University of Minnesota; Bret Johnson, George Mason University; Jacob Ott, University of Minnesota; Jacob Raleigh, University of Minnesota
Discussant: To Be Announced

4.09 Debt Contracting and Credit Ratings I
Moderator: To Be Announced
Observed Risk and Loss Reduction Effects of Collateral on Loan Pricing. Yi Duo, Binghamton University, SUNY; Anthony A. Meder, Binghamton University, SUNY
Discussant: To Be Announced

Discussant: To Be Announced

Firm-Level Political Risk and Bank Loan Contracting. Yang Wang, The Hong Kong Polytechnic University
Discussant: Chunmei Zhu, University of Waterloo

The Trading Response of Institutional Shareholders around Shifts of Firm Control. Shijun Cheng, University of Maryland College Park; Musa Subasi, University of Maryland College Park; Gerald Ward, University of Maryland College Park; Yue Zheng, The Hong Kong University of Science and Technology
Discussant: Anthony Meder, Binghamton University, SUNY

4.10 Value Relevance of Intangible Assets
Moderator: Chris Skousen, Utah State University
Capitalization of R&D under IFRS and Market Uncertainty in the Valuation Process. Dimos Andronoudis, University of Bristol; Fanis Tsoligkas, University of Bath
Discussant: Marvin Wee, The Australian National University

Should Negative Goodwill Be Recognized as Income? Evidence from Japan. Yoshiaki Amano, Kyoto University
Discussant: Junji Gu, University of Tsukuba

Published as of July 29. Visit AAAHQ.ORG for current program.
4.11 Dialogue on Interfirm Relationships and Strategy
Moderator: To Be Announced

Business Strategy, Managerial Incentives, and Strategic Investments. Rajiv Banker, Temple University; Jingshu Luo, Temple University; Xinjie Ma, Temple University

Labour Adjustment Strategies and Performance. Dongning Yu, University of Calgary

The Spillover Effect of CEO Myopia on the Product Market. Yifan Jia, City University of Hong Kong; Zheng Wang, City University of Hong Kong; Jing Wu, The Chinese University of Hong Kong; Zilong Zhang, City University of Hong Kong

4.12 Political and Ethical Issues
Moderator: Lisa Baudot, University of Central Florida

Family Firms and Penalized Firm Misconduct. Lele Chen, The University of Texas at San Antonio; Jennifer Yin, The University of Texas at San Antonio

Religious Tradition and Employee Compensation. Henry He Huang, Yeshiva University; Shangkun Liang, Central University of Finance and Economics; Jindan Zhang, Zhejiang University of Finance and Economics; Gang Zhao, Zhejiang University of Finance and Economics

Say on Pay: A Meta-Analysis of the Empirical Evidence. Hussein Issa, Rutgers, The State University of New Jersey; Stephani A. Mason, DePaul University; Stephani A. Mason, DePaul University; Dan Palmon, Rutgers, The State University of New Jersey; Andrea Tsentides, Rutgers, The State University of New Jersey

The Green New Deal, Financial Statements and the Accounting Profession. Sunita Rao, Washburn University

4.13 Text Analysis and Applications
Moderator: Cindy Yoshiko Shirata, Tokyo International University

Accounting Narratives and the Fog Index: A Review. Ekaete Efretuei, The University of Newcastle

Discussant: Sunita Goel, Siena College

A Study Comparing MD&As of Stronger to Weaker Companies—Using Textual Analysis to Determine Readability. Roberta J. Cable, Pace University; Patricia Healy, Pace University; Riley Iafrate, Pace University

Discussant: Scott L. Summers, Brigham Young University

4.14 Methods to Help Students Develop Key Workplace Skills
Moderator: Scott Dell, Francis Marion University

Fostering Creativity in Audit through Co-Created Role-Play. Lisa Powell, Monash University; Nick McGuigan, Monash University; Damien Lambert, Monash University; Ashna Prasad, Monash University; Jerry Lin, Monash University

Discussant: Edward R. Walker, University of Central Oklahoma

Developing Business Process and Query Skills for Solving Business Problems. A. Faye Borthick, Georgia State University; Gary P. Schneider, California State University, Monterey Bay; Ann D. O’Brien, University of Wisconsin—Madison

Discussant: David Stubing, George Mason University

Serendipity in Accounting: Teaching Students how to Navigate a Changing World. Elena Klevsky, The University of New Mexico; Marsha M. Huber, Youngstown State University

Discussant: Vijay Sai Sampath, Fairleigh Dickinson University
Section Block Parties

- American Taxation Association Section
- Auditing Section
- Public Interest Section
- Strategic and Emerging Technologies Section

Section Business Meetings

- Teaching, Learning and Curriculum Section
- Two-Year College Section
## Tuesday Awards

### 12:05 PM EDT

**Distinguished Contributions to Accounting Literature Award**
- Scott D. Dyreng, Duke University

**Distinguished Contributions to Accounting Literature Award**
- Michelle Hanlon, Massachusetts Institute of Technology

**Distinguished Contributions to Accounting Literature Award**
- Edward L. Maydew, The University of North Carolina at Chapel Hill

### 1:35 PM EDT

**Lifetime Service Award**

**Lifetime Service Award**
- George W. Krull Jr., Grant Thornton LLP, Retired

**Lifetime Service Award**
- Beatrice Sanders, KPMG LLP

### 4:35 PM EDT

**Accounting Horizons Best Paper Award**
- Lauren Cooper, West Virginia University

**Accounting Horizons Best Paper Award**
- D. Kip Holderness Jr., West Virginia University

**Accounting Horizons Best Paper Award**
- Trevor L. Sorensen, West Virginia University

**Accounting Horizons Best Paper Award**
- David A. Wood, Brigham Young University

**Issues in Accounting Education Best Paper Award**
- Mahendra R. Gujarathi, Bentley University
Tuesday Speakers

TUESDAY PLENARY SPEAKER

Douglas A. Shackelford, The University of North Carolina at Chapel Hill

Presidental Scholar

Douglas A. Shackelford has served as Dean of the University of North Carolina’s Kenan-Flagler Business School since 2014 and a member of the faculty since 1990. Doug is the Meade H. Willis Distinguished Professor of Taxation, has served as the school’s Senior Associate Dean, Associate Dean for its Master of Accounting program, was its founding Associate Dean for MBA@UNC, created the UNC Tax Center, and is a Research Associate at the National Bureau of Economic Research and an International Research Fellow at the Oxford University Centre for Business Taxation. His research and teaching address taxes and business strategy, and he has published widely in accounting, economics, finance, and law journals and testified several times before Congress and other policymaking bodies. He has held visiting professorships at Stanford University, Oxford University, and Universiteit Maastricht. Professor Shackelford has two degrees in business administration—a Ph.D. from the University of Michigan and a B.S. from The University of North Carolina at Chapel Hill.

TUESDAY PLENARY SPEAKER

Michelle Hanlon, Massachusetts Institute of Technology

Presidental Scholar

Michelle Hanlon is the Howard W. Johnson Professor at the MIT Sloan School of Management. She is currently the Area Head for Economics, Finance, and Accounting at Sloan.

Her research primarily focuses on taxation and the intersection of taxation and financial accounting. Her papers have been published in each of the top accounting and finance journals, among others. She has served as an editor at the Journal of Accounting and Economics for eleven years. She has won several awards for her research and is often quoted in the press.

She has taught introductory and intermediate financial accounting and currently teaches the Schols and Wolfson Tax and Business Strategy course. She is a co-author on three textbooks.

She has testified in front of House and Senate Congressional Committees about U.S. tax policy three times and worked as an Academic Fellow at the U.S. House Ways and Means Committee for part of 2015. She is currently on a tax commission for the Commonwealth of Massachusetts.

She earned her PhD at the University of Washington and was an Associate Professor at the University of Michigan prior to moving to MIT. Before entering academics, she was a tax manager at KPMG, LLP.
The Career Center at the Annual Meeting is the AAA's largest recruiting event, where applicants and institutions can make connections! The Virtual Career Center at the Annual Meeting will begin on Monday, August 10th.

Get connected, add the 2020 CCAM Icon to your resume or job posting. This searchable Icon makes both recruiters and candidates recognizable as a participants. Recruiters, reserve an Interview Room and schedule appointments today. The Interview Hall is open Monday–Thursday.

Monday, August 10 11:00 AM–5:00 PM
Tuesday, August 11 11:00 AM–5:00 PM
Wednesday, August 12 11:00 AM–5:00 AM
Thursday, August 13 11:00 AM–5:00 PM
TUESDAY, AUGUST 11, 2020

9:30 AM–10:30 AM EDT

Section Business Meetings

- Academy of Accounting Historians Section
- Accounting Information Systems Section
- Gender Issues and Worklife Balance Section
- Government and Nonprofit Section
- International Accounting Section

11:00 AM–12:00 PM EDT

Plenary Session

Presidential Scholar

Presidential Scholar Speaker: Douglas A. Shackelford, The University of North Carolina at Chapel Hill
Accounting Professor as Dean

Presidential Scholar

Presidential Scholar Speaker: Michelle Hanlon, Massachusetts Institute of Technology
The Possible Weakening of Financial Accounting from Tax Reforms

12:00 PM–12:30 PM EDT

Break

12:05 PM EDT

Award Presentations

Distinguished Contributions to Accounting Literature Award
Scott D. Dyreng, Duke University
Michelle Hanlon, Massachusetts Institute of Technology
Edward L. Maydew, The University of North Carolina at Chapel Hill

12:30 PM–1:30 PM EDT

PANELS AND CONCURRENT SESSIONS

5.01 CTLA—Augmented Reality and Data Analytics
Moderator: Robyn Barrett, St. Louis Community College
Snapchat and French Fries: How Augmented Reality Provides Data Analytics. Mfon Akpan, Savannah College of Art and Design

5.02 CTLA—Experiential Learning and Career Awareness
Moderator: Jill Mitchell, Northern Virginia Community College
An Overview of the Experiential Learning Triangle: Students, Faculty and Clients. Christopher Cook, Indiana University Bloomington; Amanda Bee Josefy, Indiana University Bloomington; Terry Campbell, Indiana University Bloomington
Career Readiness—An Exploration of Aligning the Classroom Learning Experience with Preparing for the U.S. Uniform CPA Examination. Denise Probert, Wiley; Pamela Smith, Northern Illinois University; Meghann Cefaratt, Northern Illinois University; Gregory A. Carnes, University of North Alabama; Kari Joseph Olsen, Utah Valley University
Audit or Tax?... Can I Say “Neither”? Kimberly Swanson Church, Missouri State University; Gail Hoover King, Washburn University
5.03 Panel—Presidential Scholars
Moderator: Terry J. Shevlin, University of California, Irvine
Panelists: Michelle Hanlon, Massachusetts Institute of Technology
Douglas A. Shackelford, The University of North Carolina at Chapel Hill

5.04 Accounting Hall of Fame Induction Ceremony
Introductions: Bruce Behn, The University of Tennessee
Bruce Behn, Chair, will welcome attendees to the virtual Induction Ceremony. During this unprecedented time, you will have the opportunity to hear from inductees or their representatives who have been recorded for posterity.

5.05 XBRL and Information Quality
Moderator: To Be Announced
Do Financial Analysts Play a Complementary or Substitutive Role in the Corporate Information Environment? Evidence from Organized Labor. Steven Xianglong Chen, Lancaster University; Edward Lee, The University of Manchester; Konstantinos Stathopoulos, The University of Manchester
Does iXBRL Disclosure Enhance Informational Efficiency? Initial Evidence from Voluntary iXBRL Adoption. Xin Luo, Marquette University; Tawei (David) Wang, DePaul University; Liu Yang, Southeast Missouri State University; Yiyang Zhang, Youngstown State University; Xinlei Zhao, The University of Toledo
The Impact of ERP System Implementation Percentage on the Quality of XBRL Filings. Feng Guo, Iowa State University; Xin Luo, Marquette University; Patrick Wheeler, Florida Gulf Coast University; Liu Yang, Southeast Missouri State University; Yiyang Zhang, Youngstown State University; Xinlei Zhao, The University of Toledo
The Impact of Customer’s Reported Cybersecurity Breaches on Supplier’s Relationship-Specific Investments and Relationship Duration. Zhijian He, Florida Atlantic University; JiangBo HuangFu, Florida Atlantic University; Mark Kohlbeck, Florida Atlantic University; Lin Wang, Florida Atlantic University

5.06 Social Influence on Auditors
Moderator: Robbie Moon, Georgia Institute of Technology
It’s a Small World: The Importance of Social Connections with Auditors to Mutual Fund Managers’ Portfolio Decisions. Yangyang Chen, City University of Hong Kong; Jun Huang, Shanghai University of Finance and Economics; Ting Li, Shanghai University of International Business and Economics; Jeffrey Pittman, Memorial University of Newfoundland
The Importance of Social Capital to Individual Auditors. Jeffrey Pittman, Memorial University of Newfoundland; Baolei Qi, Xi’an Jiaotong University, China; Baolei Qi, Xi’an Jiaotong University, China; Guochang Zhang, The University of Hong Kong; Yuping Zhao, University of Houston
The Relationship Between Social Trust and Client Importance and Auditor Independence: A Global Perspective. Zabihollah Rezaee, The University of Memphis; Gaoguang Stephen Zhou, Hong Kong Baptist University; Jing Jenny Zhou, The University of Shanghai; Xindong Kevin Zhu, City University of Hong Kong
#Fail: Social Media, Firm Distress, and Going Concern Opinions. Eric R. Condie, Georgia Institute of Technology; James R. Moon, Jr., Georgia Institute of Technology

5.07 Financial Institutions II
Moderator: Musa Subasi, University of Maryland College Park
Regulatory Supervision through Deterrence: Evidence from Enforcement Actions. Yadav Gopalan, Indiana University; Rebecca Hann, University of Maryland; Laurel Mazur, University of Maryland
Discussant: Elizabeth Tori, Texas A&M University
Why Do Firms Change Fiscal Year-End? Vivi Zhu, Tulane University
Discussant: To Be Announced
Economic Consequences of Bias in Fair Value Accounting: Evidence from the Korean Bond Markets. Doyeon Kim, Northwestern University
Discussant: Lauren Milbach, Mississippi State University
Level 3 Fair Value Transfers: The Impact of Capital Incentive, Earnings Incentive and Governance on the Reclassification Decision. Jennifer L. M. Altamuro, Villanova University; Lucy Huajing Chen, Villanova University
Discussant: Ryan McDonough, Rutgers, The State University of New Jersey

Published as of July 29. Visit AAAHQ.ORG for current program.
5.08 Earnings Management II
Moderator: To Be Announced
Discussant: To Be Announced
Common Ownership Along the Supply Chain and Corporate Earnings Management. Lei Gao, Iowa State University; Jianlei Han, Macquarie University; Jeong-Bon Kim, City University of Hong Kong; Zheyao Pan, Macquarie University
Discussant: To Be Announced
Deception and Earnings Management: a Textual Analysis Perspective. Lucas M. Dille, Missouri Southern State University
Discussant: To Be Announced
Discussant: To Be Announced

5.09 Financial Reporting Quality I
Moderator: Rachel W. Flam, Texas A&M University
A More Efficient and Effective Objective Measure of Financial Disclosure Quality: Omissions of Seven Key Financial Statement Variables. David Harris, Syracuse University; Ying Zhang, Syracuse University
Discussant: To Be Announced
Takeover Markets and Non-GAAP Reporting. David Godsell, University of Illinois at Urbana-Champaign; Luke Phelps, Queen’s University
Discussant: To Be Announced
The Impact of Post-Acquisition Accounting Integration on Long-Term M&A Success. Tom Adams, La Salle University; Youree Kim, University of Connecticut; Todd Kravet, University of Connecticut
Discussant: To Be Announced
Why Do Foreign Investors Demand Comparability? Evidence from Unsponsored ADRs. Alon Kalay, Columbia University; Rodrigo Verdi, Massachusetts Institute of Technology; Forester Wong, University of Southern California
Discussant: To Be Announced

5.10 Panel—Pursuing a Doctorate in Accounting: Work-Life Balance and Other Issues
Moderator: James Weisel, Georgia Gwinnett College
Panelists: Laura R. Barthel, Eastern Kentucky University
Reanna L. Berry, Georgia Gwinnett College
Trevor K. England, Sam Houston State University

5.11 Earnings Quality: International Evidence
Moderator: Mohammad Nurunnabi, Prince Sultan University
The Government Stimulus Program and Earnings Persistence: Evidence from China. Xiangyan Shi, Southwestern University of Finance and Economics; Qian Hao, Kutztown University of Pennsylvania; Juan Wang, SUNY College at Oneonta
Discussant: Lingting Jiang, University of Cincinnati
Audit Committee Characteristics and Accounting Conservatism: Does the Power of People Matter? Dina El Mahdy, Morgan State University; Asmaa Abdelrazik, PortSaid University; Rasha Elbolok, University of Illinois at Urbana-Champaign; Abd Effattah Khalil, Suez Canal University
Discussant: M. Nurunnabi, Prince Sultan University
Corporate Ownership Structure and Financial Statement Comparability. William Francis, Fordham University; Xian Gu, Wharton School and CUFE; Iftekhar Hasan, Fordham University; Joon Ho Kong, Fordham University
Discussant: Karen Jingrong Lin, University of Massachusetts Lowell
TUESDAY, AUGUST 11, 2020

12:30 PM–1:30 PM EDT

Share Pledging by Controlling Shareholders and Accounting Conservatism: Evidence from India. Suhas M. Avabruth, Xavier Institute of Management, Bhubaneswar; Siva Nathan, Georgia State University; Palanisamy Saravanan, Indian Institute of Management
Discussant: Juan Wang, SUNY College at Oneonta

5.12 Performance Evaluation
Moderator: To Be Announced

Big Shoes to Fill: CEO Turnover and Pre-Appointment Firm Performance. Miguel Minutti-Meza, University of Miami; Dhananjay Nanda, University of Miami; Rosy Xu, University of Miami
Discussant: Jen Choi, Emory University

Voluntary Performance Disclosures in the CD&A. Heidi Packard, University of Michigan; Andrea Pawliczek, University of Missouri; Nikki Skinner, The University of Georgia
Discussant: Max Margolin, Erasmus University Rotterdam

The Effect of Performance Measures on Risk in Capital Investment Decisions. Jason L. Brown, Indiana University; Patrick Martin, University of Pittsburgh; Geoffrey B. Sprinkle, Indiana University; Dan Way, Clemson University
Discussant: Jeremy Douthit, The University of Arizona

5.13 Panel—AIS Journal Editors
Moderator: Brigette W. Muehlmann, Babson College
Panelists: Severin Grabski, Michigan State University
Daniel E. O’Leary, University of Southern California
Theo Stratopoulos, University of Waterloo
Miklos Vasarhelyi, Rutgers, The State University of New Jersey

5.14 Innovative Approaches to Engaging and Assessing Students II
Moderator: To Be Announced

The SEC’s Case Against Miller Energy: A Lesson in Fair Value Measurements. Ying Chen, Jacksonville University; Kim Capriotti, Jacksonville University; Jill M. D’Aquilo, Jacksonville University

An Exploration of the Effects of Cooperative Learning in the Teaching of Undergraduate Cost Accounting. Patrick J. O’Meara, Niagara University

Caught in a Cognitive Trap? an Examination of Student Heuristics and Debiasing When Analyzing an Accounting Restatement Case. Vijay Sai Sampath, Fairleigh Dickinson University

1:30 PM–2:00 PM EDT

Break

1:35 PM EDT

Award Presentations:

**Lifetime Service Award**
William F. Ezzell, Jr., Deloitte LLP, Retired (1949-2018)
George W. Krull Jr., Grant Thornton LLP, Retired
Beatrice Sanders, KPMG LLP
PANELS AND CONCURRENT SESSIONS

6.01 CTLA—2019 George Krull/AICPA Award Winners
Moderator: Mitchell Franklin, Le Moyne College
Blockchain: Bridging the Profession-Education Gap with Instructional Scaffolding. Ethan Kinory, Rutgers, The State University of New Jersey; Kimberly Swanson Church, Missouri State University; Sean Stein Smith, Lehman College–CUNY

6.02 CTLA—Roundtables: Software Products
Moderator: Wayne B. Thomas, The University of Oklahoma
Excel Comprehensive Master Budget Project—Easily Graded! Jina J. Morris, University of Nebraska—Lincoln
Audit Analysis Projects in IDEA. Connie O’Brien, Minnesota State University Mankato
Simple Scenarios for Hands-On Practice with QuickBooks Desktop and Online. Richard Walstra, Dominican University
Using SAP-Based Simulations in Accounting Information Systems. Brent White, Brigham Young University—Hawaii

6.03 Panel—The Impact of Major Professional Accounting Journals on the Future of Accounting Education and Practice
Moderator: Alan Reinstein, Wayne State University
Panelists Anthony Sarmiento, The CPA Journal
Chris Dowsett, Strategic Finance/Management Accounting Quarterly
Ray Pfeiffer, Accounting Horizons
Courtney Vien, Journal of Accountancy

6.04 Psychological Factors, Incentives, and Performance
Moderator: Carissa L. Malone, Virginia Polytechnic Institute and State University
Resilience, Psychological Health, and Burnout Among Accounting Majors. Kenneth J. Smith, Salisbury University; David J. Emerson, Salisbury University
Discussant: Carissa L. Malone, Virginia Polytechnic Institute and State University
Motivating Unrewarded Task Performance: The Dual Effects of Incentives and an Organizational Value Statement in a Multitask Setting. Kazeem O. Akinyele, University of Wisconsin—Oshkosh; Vicky Arnold, NHH Norwegian School of Economics and University of Central Florida; Steve G. Sutton, NHH Norwegian School of Economics and University of Central Florida
Discussant: Ryan D. Sommerfeldt, University of Illinois at Urbana-Champaign
Discussant: Joel Owens, Portland State University

6.05 Tax-Related Decision-Making: Firms and Individuals
Moderator: Cass Hauusserman, Portland State University
Do Unrecognized Tax Benefit Disclosures affect Corporate Investment? Nathan C. Goldman, North Carolina State University
Discussant: Kimberly Krieg, University of San Diego
A Comparison of the Motivations and Predicators for the Use of Tax Preparation Software Versus Paid Preparers. Leigh Rosenthal, University of Central Florida; Bonnie Brown, University of Missouri—Kansas City; Julia Higgs, Florida Atlantic University; Tim Rupert, Northeastern University
Discussant: Elaine Doyle, University of Limerick
Do Taxes Relate to Investment Efficiency? Iguehi Rajs, Temple University
Discussant: Joanna Shaw, Michigan State University

6.06 Company Management and the Auditor
Moderator: Youree Kim, University of Connecticut
Generalist CEOs, Management Risk and Internal Control Weaknesses. Xiaolu Xu, University of Massachusetts Boston

Published as of July 29. Visit AAAHQ.ORG for current program.
TUESDAY, AUGUST 11, 2020

2:00 PM–3:00 PM EDT

General Counsels and Material Weaknesses in Internal Control. Stephanie J. Rasmussen, The University of Texas at Arlington; Suye Wang, The University of Texas at Arlington

CEO Age and the Likelihood of Financial Statement Fraud Litigation. David Manry, University of New Orleans; Yun-Chia Yan, The University of Texas Rio Grande Valley; Haiyan Zhou, The University of Texas Rio Grande Valley

CEO Succession, Audit Pricing, and Firm Value: The Role of Supply Chain Knowledge. Chia-Ling Chao, National Chung Cheng University; Wuchun Chi, National Chengchi University; Shwu-Min Hong, National Chengchi University

6.07 Audit Partner Characteristics I
Moderator: Amanda Louisa Acevedo, Drexel University

Audit Partner Attractiveness and Auditor-Client Negotiations. F. Jane Barton, Baruch College—CUNY; Amy Sheneman, The Ohio State University
Discussant: Jessica Berube, Virginia Polytechnic Institute and State University

The Effects of Audit Partner Characteristics on Career and Audit Outcomes in the U.S. Chen Cai, Cleveland State University; Stephen Ciccone, University of New Hampshire; Huimin Li, University of New Hampshire; Le Xu, University of New Hampshire
Discussant: Leah Muriel, Oklahoma State University

Audit Partner Style in Key Audit Matter Reporting Decisions. Linette M. Rousseau, University of Wisconsin—Madison; Karla M. Zehms, University of Wisconsin—Madison
Discussant: Delia Valentine, Virginia Polytechnic Institute and State University

Audit Engagement Partner Ideology, Ideological Homophily, and Audit Quality. Cullen Goenner, University of North Dakota; Xiaoli Guo, University of North Dakota; Matthew Adam Notbohm, University of North Dakota
Discussant: Amanda Louisa Acevedo, Drexel University

6.08 Panel—Current Expected Credit Losses: What Are the Research Opportunities?
Moderator: Alison Dundjerovic, ICAEW
Panelists: Zoltan Novotny-Farkas, Vienna University of Economics and Business
John O’Hanlon, Lancaster University
Ankit Varia, EY
Andrew White, AcSB

6.09 Financial Reporting Quality II
Moderator: Elizabeth Tori, Texas A&M University

Do Product Market Threats Affect Non-GAAP Reporting Quality? Hyunkwon Cho, Sungkyunkwan University; Robert Kim, University of Massachusetts Boston; Sangwan Kim, University of Massachusetts Boston; Jay Junghun Lee, University of Massachusetts Boston
Discussant: To Be Announced

Do Firm-Specific and Peer Firm Information Shape Managers’ Non-GAAP Reporting Decisions? Ting Chen, University of Massachusetts Boston; Junwoo Kim, University of Massachusetts Boston; Robert Kim, University of Massachusetts Boston; Sangwan Kim, University of Massachusetts Boston
Discussant: To Be Announced

An Empirical Investigation of Non-GAAP Exclusion Quality Indicators. Owen Davidson, The University of Georgia; Enrique Gomez, The University of Georgia; Frank Heflin, The University of Georgia; Dana Wallace, University of Central Florida
Discussant: To Be Announced

6.10 Voluntary Disclosure I
Moderator: To Be Announced

The Spillover of Shareholder Litigation Risk and Corporate Voluntary Disclosure. Mengcao Ai, University of Massachusetts Lowell; Mengcao Ai, University of Massachusetts Lowell; John (Jianqiu) Bai, Northeastern University; John (Jianqiu) Bai, Northeastern University; Ting Chen, University of Massachusetts Boston; Amy X. Sun, University of Houston
Discussant: To Be Announced

Corporate Disclosure in Times of Expansionary Monetary Policy. Xiaoli Jia, The Hong Kong Polytechnic University; Jeffrey Ng, The Hong Kong Polytechnic University
Discussant: To Be Announced

Published as of July 29. Visit AAAHQ.ORG for current program.
Labor Union and Linguistic Attributes in Firm Disclosure. Jiarui Iris Zhang, University of Hawaii at Manoa
Discussant: To Be Announced

Disclosure with Uncertainty About Investors’ Response: Evidence from M&A Conference Calls. Youngki Jang, University of Nebraska at Omaha; Suresh Radhakrishnan, The University of Texas at Dallas
Discussant: To Be Announced

6.11 Panel—Effective Learning Through Cases: Examples from the Deloitte Foundation Forensic Accounting Study Series
Moderator: Matt Sherman, Deloitte & Touche LLP
Panelists: Patrick Dillon, Deloitte Financial Advisory Services LLP
        Audry Hsu, Deloitte

6.12 Challenges in IFRS Adoption
Moderator: To Be Announced

Difficulties in IFRS Translations and Communicating of Financial Information: Case of Non-English Speaking Countries. Bora Senyigit, King’s College; Anna Vysotskaya, Southern Federal University
Discussant: Emily Shafron, Texas A&M University

Discretionary Reporting of Operating Income and Analysts’ Forecasts: Evidence from IFRS Adoption. Wonsuk Ha, Seoul National University; Seung-Youb Han, Financial Supervisory Service; Woo-Jong Lee, Seoul National University; Youngdeok Lim, UNSW Sydney
Discussant: Junjun Liu, Arizona State University

Financial Statement Comparability and the Usefulness of Earnings: Some Canadian Evidence. Shadi Farshadfar, Ryerson University; Laleh Samarbakhsh, Ryerson University; Yige Jiang, Ryerson University
Discussant: Jangho Gil, UTEP

Disincentives to Exchange Customized Local GAAP for IFRS. Herita Akamah, University of Nebraska—Lincoln; Stephanie Mason, DePaul University; Emily Shafron, Texas A&M University; Emily Shafron, Texas A&M University
Discussant: Maria T. Caban-Garcia, University of South Florida

6.13 Issues in Management Accounting
Moderator: To Be Announced

The Effect of Telecommuting on Information Acquisition: Evidence from the U.S. Patent Office. In Gyun Baek, University of Wisconsin—Madison
Discussant: Ewelina Forker, Emory University

Key Success Factors for Enterprise Resource Planning Implementation in Social Enterprise. Shaio Yan Huang, National Chung Cheng University; An An Chiu, Feng Chia University; Po Chi Chao, National Chung Cheng University
Discussant: Keng Ming Tien, Shippensburg University

Investigation of the Differences in the Life Cycle Functions of Accounting Firms of Different Sizes. Chung—Cheng Yang, National Yunlin University of Science and Technology; Yahn-Shir Chen, National Yunlin University of Science and Technology; Jianxiong Chen, National Yunlin University of Science and Technology
Discussant: To Be Announced
TUESDAY, AUGUST 11, 2020

Data Analytics—Back to the Basics. Karen Congo Farmer, Texas A&M University

One Accounting Course Does It All? How to Serve all Accounting Students More Efficiently. Cathy Duffy, Champlain College

Pedagogical Practices Used by Accounting Faculty: Holly Hawk, The University of Georgia

S.M.A.R.T. Learning Requires V-Approach to Teaching. Sandria S. Stephenson, Georgia College & State University

7.03 Panel—Addressing Racial Disparities in Accounting

Moderator: Jennifer R. Joe, Cohen Family Chief Diversity Advocate, Whitney Family Professor of Accounting, University of Delaware

Panelists:
- Michael Clement, KPMG Centennial Professor of Accounting, Department Chair, University of Texas at Austin
- Mark Dawkins, Professor of Accounting and former Coggin College of Business Dean, University of North Florida
- Theresa A. Hammond, Professor of Accounting, San Francisco State University
- Henock Louis, KPMG Professor of Accounting, Department Chair, The Pennsylvania State University

7.04 Debt and Taxes/Tax Risk

Moderator: Nathan Goldman, North Carolina State University

Regulatory Capital Planning and Deferred Tax Assets in a Post-Financial Crisis Environment. Evan M. Eastman, Florida State University; Anne C. Ehinger, Florida State University; Cathryn M. Meegan, Florida State University

Discussant: Russ Hamilton, Southern Methodist University


Discussant: Thomas Godwin, Purdue University

Does Tax Risk Attenuate the Positive Association between Internal and External Information Quality? Benjamin Osswald, University of Wisconsin—Madison

Discussant: James Brushwood, Colorado State University

The Real Effects and Value-Relevance of Tax Risk: Evidence from Acquisition Structure and Pricing. Kenneth Klassen, University of Waterloo; Hamza Warraich, University of Waterloo

Discussant: David Samuel, University of Wisconsin—Madison

7.05 Ownership/Governance and Audit Outcomes

Moderator: Stuart Dearden, University of Nebraska—Lincoln

Determinants and Consequences of Audit Committee Voluntary Disclosures. Zhongxia (Shelly) Ye, The University of Texas at San Antonio

Do Lenders Care Who Did the Audit? Gopal Krishnan, Bentley University; Juan Mao, The University of Texas at San Antonio; IZ Zhang, University of Colorado Denver

Borrower-Lender Cross-Ownership and Audit Quality. Stuart Dearden, University of Nebraska—Lincoln; Jimmy Downes, University of Nebraska—Lincoln; Tony Kang, University of Nebraska—Lincoln

Does Foreign Ownership Affect Audit Committee Adoption? Evidence from Brazilian Companies. Clea Beatriz Macagnan, Universidade do Vale do Rio dos Sinos—Unisinos; Lucas Cervo, University of Vale Do Rio Dos Sinos; Daniel Vancin, University of Vale Do Rio Dos Sinos; Cristiano Costa, University of Vale Do Rio Dos Sinos

Dynamics of Auditor Choice and Client Acceptance in the IPO Market. Brent Lao, Illinois State University

7.06 Governance Mechanisms

Moderator: To Be Announced

Disclosure Committees: Implications for Financial Reporting Quality, Readability and Timeliness. Cristina Bailey, The University of New Mexico; Jonathan Nash, University of New Hampshire; Le Xu, University of New Hampshire

Discussant: Jivas Chakravarthy, The University of Texas at Arlington

A Theory of Insider Purchases. Daniel Beneish, Indiana University; Garen Markarian, WHU-Otto Beisheim School of Management

Discussant: Patrick Ryu, The University of Georgia


Discussant: Garen Markarian, WHU-Otto Beisheim School of Management
7.07  Innovation in Accounting
Moderator:  To Be Announced

The Impact of Linguistic Distance and Financial Reporting Readability on Foreign Holdings of U.S. Stocks. Kristian D. Allee, University of Arkansas; Lisa S. Anderson, University of Arkansas; Michael J. Crawley, University of Arkansas
Discussant:  Bok Baik, Seoul National University

Hedge Accounting Determinants and Consequences: New Evidence from Brazilian Companies. Nelson Guedes Carvalho, University of Sao Paulo; Douglas Augusto de Paula, University of Sao Paulo; Eduardo da Silva Flores, University of Sao Paulo
Discussant:  Ming Liu, University of Macau

The Effect of Financial Reporting Readability on Foreign Investors’ Information Acquisition Activity. Bok Baik, Seoul National University; Hyunkwon (Kwon) Cho, Sungkyunkwan University; Go-young Choi, Seoul National University; Kyonghee Kim, Michigan State University
Discussant:  Owen Davidson, The University of Georgia

The Firm Next Door: Using Satellite Data to Tease Out Information Acquisition Costs. Jung Koo Kang, University of Southern California; Lorin Stice-Lawrence, University of Southern California; Yu Ting Forester Wong, University of Southern California
Discussant:  Youree Kim, University of Connecticut

7.08  Mandatory Disclosure
Moderator:  To Be Announced

Corporate Diversification and Stock Price Crash Risk: Impact of SFAS No. 131. Dharmendra Naidu, Monash University; Arvind Patel, The University of the South Pacific
Discussant:  To Be Announced

A Transparent Transition? An Investigation of Firm Disclosure Regarding the Expected Impact of the New Lease Standard. Fernando Comiran, University of San Francisco; Laurel Franzen, Loyola Marymount University; Carol Graham, University of San Francisco
Discussant:  Jasmine Wang, The University of Georgia

Discussant:  Dirk E. Black, University of Nebraska—Lincoln

7.09  Debt Contracting and Credit Ratings II
Moderator:  To Be Announced

What’s My Share? Information Acquisition by Loan Syndicate Participants. Sabrina Chi, Texas Tech University; Hengda Jin, University of Utah; Edward Owens, University of Utah; Karen Ton, Emory University
Discussant:  Laurel C. Mazur, University of Maryland

The Treatment of Accounting Changes in Covenants and Debt Contracting Efficiency. Chunmei Zhu, University of Waterloo
Discussant:  Christopher Rigsby, Current: Northwestern University; Future: City University of Hong Kong

The Real Effects of Covenants on Investment Productivity. Christopher Rigsby, Northwestern University and City University of Hong Kong
Discussant:  Sunay Mutlu, Kennesaw State University

Managerial Risk Tolerance and Corporate Credit Ratings. Zhiyan Cao, University of Washington, Tacoma; Jeong Bon Kim, City University of Hong Kong; Eliza Xia Zhang, University of Washington, Tacoma; Ray Zhang, Simon Fraser University
Discussant:  Alona Wang, Carnegie Mellon University

7.10  Not-For-Profit Governance
Moderator:  Xiangpei Chen, The George Washington University

Board Chair CEO Relation, Board Chair Characteristics, and Nonprofit Executive Compensation. Nancy Feng, Suffolk University; Xiaoting Hao, University of Wisconsin—Milwaukee; Daniel Neely, Accounting
Discussant:  Linda M. Parsons, The University of Alabama

Does Governance Sophistication Shape Philanthropy? A Longitudinal Analysis. Giulia Redigolo, ESADE Business School; Giacomo Boesso, University of Padova; Fabrizio Corbioni, University of Padova; Andrea Menini, University of Padova
Discussant:  Andrea M. Scheetz, Georgia Southern University
Do Religious Nonprofit Organizations Attract More Donations? Jennifer Altamuro, Villanova University; James Bierstaker, Villanova University; Lucy Huajing Chen, Villanova University; Erica E. Harris, Florida International University
Discussant: Daniel Neely, University of Wisconsin—Milwaukee

7.11 Panel—Academics and Policy Makers—How Working Together Can Influence Public Policy
Moderator: Linda Mezon, Chair, Canadian Accounting Standards Board
Panelists: Theodore Christensen, The University of Georgia
Jeffrey Hales, The University of Texas at Austin
Paul Munter, U.S. Securities and Exchange Commission
Mary Tokar, International Accounting Standards Board

7.12 Labor
Moderator: Han-Up Park, University of Saskatchewan

Functional Diversity of Top Management Team and Managerial Forecasting Capability. Bo Liu, Susquehanna University; Dana Zhang, Susquehanna University
Discussant: Amir Moeini, Kent State University

Managerial Ability and Firm Performance: A Labour Management Perspective. Dongning Yu, University of Calgary; Mark Anderson, University of Calgary
Discussant: Han-Up Park, University of Saskatchewan

Chief Operating Officer and Operational Efficiency. Linh Le, University of North Texas; Lili Sun, University of North Texas; Rong Yang, Rochester Institute of Technology
Discussant: Edward R. Walker, University of Central Oklahoma

7.13 Stakeholder and Governance Issues
Moderator: Mitchell Stein, Western University

Corporate Environmental Reporting as Substantive or Symbolic Behaviour, Evidence from China. Yan (Jane) Qin, The University of Auckland; Julie Harrison, The University of Auckland; Li Chen, The University of Auckland

Corporate Governance, CEO Turnover, and Say on Pay Votes. Ayishat Omar, Rowan University; Alex P. Tang, Morgan State University; Yu Cong, Morgan State University

The Effect of Suppliers’ Corporate Social Responsibility Concerns on Customers’ Stock Price Crash Risk. Huimin Chen, University of Massachusetts Lowell; Anqi Tao, University of Massachusetts Lowell

You Cannot Manage It, If You Are Not Aware of It: A Study on Climate Change Risk Awareness and Management. Keyi Zhao, Rutgers, The State University of New Jersey; Hanlu Fan, Western Sydney University; Divya Anantharaman, Rutgers, The State University of New Jersey; Qingliang Tang, Western Sydney University

7.14 Blockchain and Applications
Moderator: Deniz Appelbaum, Montclair State University

Applications of Blockchain in Government Open Checkbook. Eid Alotaibi, Rutgers, The State University of New Jersey; Hussein Issa, Rutgers, The State University of New Jersey; Mauricio Codesso, Federal University of Santa Catarina
Discussant: Deniz Appelbaum, Montclair State University

A Reasonable Assurance Framework for Distributed Ledger Technology Systems: A Risk Assessment Approach. Deniz Appelbaum, Montclair State University; Robert Nehmer, Oakland University
Discussant: Juliano Augusto Orsi Araujo, Ibirapuera University

Impediments Toward Broad Blockchain Adoption: Accounting and Business Challenges. Deniz Appelbaum, Montclair State University; Ethan Kinory, Rutgers, the State University of New Jersey; Sean Stein Smith, Lehman College—CUNY
Discussant: Juliano Augusto Orsi Araujo, Ibirapuera University

Bitcoin: An Analysis of the Accounting and Finance Research Published in International Journals. Vinicius Henrique Rocha Araujo, Federal University of Uberlandia; Thiago Alberto dos Reis Prado, Federal University of Uberlandia; Juliano Augusto Orsi Araujo, Ibirapuera University
Discussant: Deniz Appelbaum, Montclair State University
TUESDAY, AUGUST 11, 2020

4:30 PM–5:00 PM EDT

Break

4:35 PM EDT

Award Presentations

Accounting Horizons Best Paper Award
Lauren Cooper, West Virginia University
D. Kip Holderness Jr., West Virginia University
Trevor L. Sorensen, West Virginia University
David A. Wood, Brigham Young University

Issues in Accounting Education Best Paper
Mahendra R. Gujarathi, Bentley University

5:00 PM–6:00 PM EDT

PANELS AND CONCURRENT SESSIONS

8.01 CTLA—Critical Thinking and Accounting Standards
Moderator: Jill Mitchell, Northern Virginia Community College

Improving the Critical Thinking Skills of Accounting Students. Denise Dickins, East Carolina University; Joseph Reid, East Carolina University

AACSB Standards 9 and A5: Requirements and Resources. Jose Victor Lineros, University of North Texas; Bruce W. Runyan, University of Missouri; Carolyn Conn, Texas State University

8.02 CTLA—Posters: Education Tips I
Moderator: Amanda White, The University of Technology, Sydney

Active Learning Strategies for Your Online Classes. Julia S. Frink, Tarrant County College

Quality Matters in Online Accounting Learning. Xiaoli Yuan, Elizabeth City State University

Use of an Exam Wrapper in Introduction to Managerial Accounting. Brent White, Brigham Young University–Hawaii

8.03 Panel—Making it Balance and Promoting the Value of the Accounting Degree
Moderator: Julie Bell Lindsay, Center for Audit Quality
Panelists: Sobia Bhatti, Deloitte & Touche LLP
Christine Earley, Providence College
Karen Sedatole, Emory University
Brenda Torres, Crowe LLP

8.04 Accounting History and Organizations
Moderator: To Be Announced

A New Idea with an Old Story. Nohora Garcia, Universidad Nacional de Colombia; Dale Flesher, University of Mississippi

What Makes Research Possible? The Management Studies Research Division at the London School of Economics. Christopher J. Napier, Royal Holloway, University of London; Martin Persson, University of Illinois at Urbana-Champaign

The F.M. Hoyt Shoe Company: A Historical View of Production and Management Accounting in an Early 1900s Regional Manufacturer. Yvette Lazdowski, University of New Hampshire; Kelly Kilcrease, University of New Hampshire
8.05 Management and Innovation
Moderator: Ke Xu, Georgia State University

CEO Personal Characteristics and Corporate Innovation. Eric Bachura, The University of Texas at San Antonio; Anh Dang, The University of Texas at San Antonio; Daniela Sanchez, The University of Texas at San Antonio; Juan Manuel Sanchez, The University of Texas at San Antonio
Discussant: Shiu-Yik Au, University of Manitoba

The Effect of Formal Control Justification on Performance Reporting and Organizational Citizenship Behavior. Yunshil Cha, University of New Hampshire; Bernard Wong-On-Wing, Washington State University
Discussant: Suyun (Sue) Wu, Georgia Institute of Technology

The Myopia of Managers with Investment Bank Experience: Evidence from China. Shan Wu, Nanjing University
Discussant: Enoch Kusi Asare, University of Dallas

Too Much of a Good Thing? Risk Disclosure and Corporate Innovation. Shiu-Yik Au, University of Manitoba; Hongping Tan, McGill University
Discussant: Stacy L. Chavez, Texas Tech University

8.06 Tax Regulations and Reform
Moderator: Anne Ehinger, Florida State University

The Impact of U.S. Tax Reform on U.S. Firm Acquisitions of Domestic and Foreign Targets. T. J. Atwood, University of Arkansas; James F. Downes, University of Nebraska—Lincoln; Jodi M. Henley, The University of Alabama; Mollie E. Mathis, Auburn University
Discussant: Philip Kunz, University of Missouri

An Examination of Auditor Provided Tax Services and Tax-Related SEC Comment Letters. Zhuoli Axelton, Washington State University; Kerry Inger, Auburn University; Mollie Mathis, Auburn University; Abbie Sadler, University of Richmond
Discussant: Xiao Song, University of Nebraska—Lincoln

Incentive for Adopting the Consolidated Tax Return System, and Its Relation to Corporate Governance, and Tax Avoidance: Evidence from Japan. Hiroshi Onuma, Chuo University
Discussant: Iguehi Rajsky, Temple University

8.07 Auditors and Internal Controls
Moderator: Meiling Zhao, The University of Arizona

Internal Control Opinion Shopping: Does Initial Audit Fee Discounting Matter? Wu-Po Liu, Florida International University; Huo-Wei Solomon Huang, National Cheng Kung University

Internal Control Risk and Initial Audit Pricing. Patricia Navarro, University of Nevada, Las Vegas; Robin Roberts, University of Central Florida; Robin Roberts, University of Central Florida; Dana Wallace, University of Central Florida

COSO-Based Internal Control and Working Capital Management: Evidence from Accounts Receivables in China. Hanwen Chen, University of International Business and Economics; Siyi Liu, University of International Business and Economics; Daoguang Yang, University of International Business and Economics; Nan Zhou, University of Cincinnati

Audit Committee Overload and Monitoring Effectiveness. Jianwei Li, University of Nebraska—Lincoln

8.08 Market Efficiency and Anomalies
Moderator: To Be Announced

Public News and Market Liquidity: Evidence from the CDS Market. Wei-Fong Pan, University of Reading; Xinjie Wang, Southern University of Science and Technology; Shanxiang Yang, Southern University of Science and Technology; Jinfan Zhang, The Chinese University of Hong Kong; Zhaodong (Ken) Zhong, Rutgers, The State University of New Jersey
Discussant: To Be Announced

Back to Fundamentals: The Accrual—Cash Flow Correlation, the Inverted-U Pattern, and Stock Returns. Peng-Chia Chiu, The Chinese University of Hong Kong; Ran An, Xiamen University; Yinglei Zhang, The Chinese University of Hong Kong
Discussant: Hong Xie, University of Kentucky
Explaining the Profitability Anomaly. Ryan Erhard, University of Southern California; Richard Sloan, University of Southern California
Discussant: Alon Kalay, Columbia University

**8.09 Executive Compensation II**
Moderator: Yiwen Li, Texas A&M University

The Adoption of the CEO Pay Ratio Disclosure Rule and the Design of Executive Compensation. Yan-Jung Lee, National Taiwan University
Discussant: Aner Zhou, University of Southern California

Spinning the CEO Pay Ratio Disclosure. Audra Boone, Texas Christian University; Austin Starkweather, University of South Carolina; Joshua White, Vanderbilt University
Discussant: To Be Announced

Performance Measures in CEO Compensation of Family Firms. Lele Chen, The University of Texas at San Antonio; Jennifer Yin, The University of Texas at San Antonio
Discussant: Venkat Peddireddy, Columbia University

The Effects of Financial Markets on Managerial Opportunistic Behavior—Evidence from CEOs’ Tone Manipulation. Hua Cheng, Nankai University; Tingting Liu, Iowa State University
Discussant: Hui Liang, University of Minnesota, Twin Cities

**8.10 Nonfinancial Disclosure II**
Moderator: To Be Announced

Discussant: To Be Announced

Do Well-Connected Directors Affect Firms’ Narrative Disclosure? Evidence from Narrative R&D Disclosure. Jing Dai, City University of New York; Nan Hu, Xi’an Jiaotong University; Rong Huang, Baruch College—CUNY; Xingnan Xue, Xi’an Jiaotong University
Discussant: Linying Zhou, California State University, San Marcos

Multimarket Contact and Earnings Quality: Evidence from the Insurance Industry. Wenyi Cai, Independent; Yijia Lin, University of Nebraska—Lincoln; Biyu Wu, University of Nebraska—Lincoln
Discussant: To Be Announced

Who is Talking about Whom? Determinants and Consequences. Gerald Ward, University of Maryland
Discussant: To Be Announced

**8.11 Globalization on Labor Market**
Moderator: Mahendra R. Gujarathi, Bentley University

Globalization and the Certified Public Accountancy: The U.S. Case. David Austill, N/A; Mehtap Eklund, University of Wisconsin—La Crosse; Mehmet C. Kocakulah, University of Wisconsin—La Crosse; Recep Pekdemir, University of Wisconsin—La Crosse
Discussant: Mahendra R. Gujarathi, Bentley University

How Professional Accountants Perceive the Public Interest Oversight in Turkey. Recep Pekdemir, University of Wisconsin—La Crosse; Ayca Zeynep Suer, Istanbul University; Nimet Duygu Zigindere, Istanbul University
Discussant: Gustavo Adolfo Tanaka, Kyoto University of Foreign Studies

The Effect of Mandatory IFRS Implementation on Accounting Education in Peru. Gustavo A. Tanaka, Kyoto University of Foreign Studies
Discussant: Recep Pekdemir, University of Wisconsin—La Crosse

**8.12 Dialogue on Executive Compensation**
Moderator: To Be Announced

CEO Excess Compensation: The Impact of Compensation Committee Quality and Corporate Social Responsibility. Hui-Wen Hsu, Feng Chia University; Liu-Ching Tsai, National Chia-Yi University; Chaur-Shih Young, National Cheng Kung University

Compensation Consultant Expected Fee Growth and CEO Pay. Xueyun (Sherry) Sun, The University of Texas at San Antonio; Zhongxia (Shelly) Ye, The University of Texas at San Antonio

Corporate Social Responsibility and Executive Compensation: The Effect of Political Environment and Social Capital. Rini Laksmana, Kent State University; Amir Moeini, Kent State University
8.13 Panel—Public Interest 2020 Award Winning Papers
Moderator: Anne Schnader, Suffolk University Boston
Panelists: Kerry Inger, Auburn University
          Hussein Issa, Rutgers, The State University of New Jersey, New Brunswick
          Sascha Kieback, University of Munster
          Andrea M. Scheetz, Georgia Southern University

8.14 Panel—Teaching Analytics
Moderator: Robert Nehmer, Oakland University
Panelists: Margarita Lenk, Colorado State University
          Daniel E. O’Leary, University of Southern California
          Vernon Richardson, University of Arkansas
          Chanta Thomas, Rutgers, The State University of New Jersey

6:00 pm–7:00 pm EDT

Block Party
Conference on Teaching and Learning In Accounting
Section Block Parties
          Accounting Information Systems Section
          Teaching Learning and Curriculum Section
Section Block Party with Business Meeting
          Forensic Accounting Section
Wednesday Awards

12:05 PM EDT

Outstanding Accounting Educator Award (sponsored by the PricewaterhouseCoopers Foundation)
Nancy B. Nichols, James Madison University

Outstanding Service Award
Bruce K. Behn, The University of Tennessee

1:35 PM EDT

Notable Contributions to Accounting Literature (sponsored by AICPA)
Mary E. Barth, Stanford University

Notable Contributions to Accounting Literature (sponsored by AICPA)
Wayne R. Landsman, The University of North Carolina at Chapel Hill

Notable Contributions to Accounting Literature (sponsored by AICPA)
Daniel J. Taylor, University of Pennsylvania

3:05 PM EDT

Deloitte Foundation Wildman Medal Award (sponsored by Deloitte Foundation)
Lori Shefchik Bhaskar, Indiana University Bloomington

Deloitte Foundation Wildman Medal Award (sponsored by Deloitte Foundation)
Patrick Hopkins, Indiana University Bloomington

Deloitte Foundation Wildman Medal Award (sponsored by Deloitte Foundation)
Joe H. Schroeder, Indiana University Bloomington

Competitive Manuscript Award
Delphine Samuels, Massachusetts Institute of Technology
Wednesday Speaker

WEDNESDAY PLENARY SPEAKER

Gregory J. Gordon, Managing Director of SSRN and Knowledge Lifecycle Management with Elsevier

Gregory J. Gordon holds dual roles for the Elsevier’s Research Products division, Managing Director of SSRN and Knowledge Lifecycle Management. SSRN is a leading Open Access multi-disciplinary online repository focused on providing Tomorrow’s Research Today for early stage scholarly research. In May 2016 SSRN joined Elsevier, the world’s leading provider of scientific content and solutions. Since joining Elsevier, SSRN has grown from 20 to 60 discipline based research networks and includes over 900,000 papers from 460,000 researchers and has celebrated its 150,000,000 downloads earlier this year. In January 2019, he expanded his role working across the organization to build trusted relationships with researchers, institutions, funders, and other publishers, and help identify solutions for making the Knowledge Lifecycle more efficient.

Prior to helping Michael C. Jensen found SSRN in 1994, Gregg started his career at KPMG and worked at or founded entrepreneurial companies in technology and health care. Gregg regularly speaks around the world and writes regularly about scholarly research and the changes needed to create innovative research faster. He has written or co-authored several articles including Standards and Infrastructure for Innovation Data Exchange published by Science and The Question of Data Integrity in Article-Level Metrics published by PLOS Biology, and gave a TEDx talk, Trust to the Power of One, in May 2019.
WEDNESDAY, AUGUST 12, 2020

9:30 AM–10:30 AM EDT

**Section Block Party**

Academy of Accounting Historians Section

11:00 AM–12:00 PM EDT

**Plenary Session**

**Speaker:** Gregory J. Gordon, Managing Director of SSRN and Knowledge Lifecycle Management with Elsevier

*Making Accounting Cool Again*

12:00 PM–12:30 PM EDT

**Break**

12:05 PM EDT

**Award Presentations**

Outstanding Accounting Educator Award (sponsored by the PricewaterhouseCoopers Foundation)

Nancy B. Nichols, James Madison University

Outstanding Service Award

Bruce K. Behn, The University of Tennessee

12:30 PM–1:30 PM EDT

**PANELS AND CONCURRENT SESSIONS**

**9.01 CTLA—New Faculty Teaching Resources**

Moderator: Lori Hatchell, Aims Community College

*Resources and Teaching Strategies for New Faculty for Online and Classroom Courses/Instructors.* Karen Osterheld, Bentley University; John S. DeJoy, Clarkson University

**9.02 CTLA—Taxation**

Moderator: Melissa Larson, Brigham Young University

*Interactive and Digital Tax Return Project.* Nicholas Robinson, Eastern Illinois University

*Student Analysis of a Tax Return Beyond Taxes.* Joseph Krupka, Florida State University

**9.03 Accounting History and Theory**

Moderator: To Be Announced

*Time and Temporality in Accounting.* Charles Richard Baker, Adelphi University; Juan David Arias, Instituto Universitario Politécnico Grancolombiano; Vanessa Cano Mejía, Instituto Universitaria de Envigado

*Extending Robson’s Inscriptions to Management Accounting with Historical Verification.* Gary Spraakman, York University

*Development of Procedures of Determining the Financial Result Based on Datini’s First Proprietorship.* Mikhail Kuter, Kaban State University; Charles Richard Baker, Adelphi University; Marina Gurskaya, Kaban State University

**9.04 Panel—Data Analytics in Auditing: What Do We Remove in Order to Add?**

Moderator: Natalie T. Churyk, Northern Illinois University

Panelists:

- Allen Blay, Florida State University
- Jay Thibodeau, Bentley University
- David A. Wood, Brigham Young University
- Aleksandra B. Zimmerman, Florida State University

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9.05 Nonfinancial Disclosure III
Moderator: Jason A. Ashby, The University of Tennessee

Let Us Work Together: The Impact of Customer Strategic Alliance on IPO Discount and Post-IPO Performance. Xuan Peng, Huazhong Agricultural University; Yibo Jia, Zhongnan University of Economics and Law; Kam C. Chan, Western Kentucky University; Xiongyuan Wang, Zhongnan University of Economics and Law
Discussant: To Be Announced

Similarity of Risk Factors and Mergers and Acquisitions. Lei Chen, Southwestern University of Finance and Economics; Allen Huang, The Hong Kong University of Science and Technology; Xinlu Wang, Jinan University; Liang Xu, Nanjing University
Discussant: To Be Announced

Enhanced Information Disclosure and Drug Development: Evidence from Mandatory Reporting of Clinical Trials. Po-Hsuan Hsu, National Tsing Hua University; Kyungran Lee, The University of Hong Kong; S. Katie Moon, University of Colorado; Seungjoo Oh, Peking University
Discussant: Ayung Tseng, Indiana University

The Expenditures on and Efficiency of Corporate Social Responsibility Activities: Evidence from Targeted Poverty Alleviation Projects. Xiaobei Huang, North China University of Technology; Jianing Lv,Inner Mongolia University; Yunling Song, Inner Mongolia University; Ling Zhou, The University of New Mexico
Discussant: To Be Announced

9.06 Other Capital Market Intermediaries
Moderator: Minna Martikainen, Hanken School of Economics

Do Managers Learn from Institutional Investors Through Direct Interactions? Rachel Zhang, University of Pennsylvania
Discussant: Yanju Liu, Singapore Management University

Does Credit Information Sharing Benefit Firm Innovation? Fangfang Hou, Xiamen University; Jeffray Ng, The Hong Kong Polytechnic University; Xinpeng Xu, The Hong Kong Polytechnic University
Discussant: Hila Fogel-Yaari, The University of Texas at Arlington

Attractive from a Distance? Evidence from Acquisition of Multi-Location Targets. Junjian Gu, University of Tsukuba
Discussant: Haihao Lu, University of Waterloo

Do Credit Rating Agencies Learn from Financial Markets? Evidence from Options Markets. Paul Brackman, Lehigh University; Musa Subasi, University of Maryland College Park; Jeff Wang, San Diego State University; Eliza Xia Zhang, University of Washington, Tacoma
Discussant: An-Ping Lin, Singapore Management University

9.07 Other Topics I
Moderator: Atul Singh, The George Washington University

Systematic Risk in Earnings and Expected Stock Returns. Jingjing Chen, Washington State University; Linda H. Chen, University of Idaho; George J. Jiang, Washington State University
Discussant: Tim de Silva, Massachusetts Institute of Technology

Creating Value from Intangibles Orchestration in Acquisitions: Exploration, Exploitation, and Managerial Capability. David G. Sirmon, University of Washington; Steve C. Lim, Texas Christian University; Michael A. Hitt, Texas A&M University; Kai Xu, The University of Texas at San Antonio
Discussant: Kristen Valentine, The University of Georgia

9.08 Determinants of Reporting Quality I
Moderator: To Be Announced

Restatements for Pre-IPO Financial Statements. Rebecca Files, The University of Texas at Dallas; Youngki Jang, University of Nebraska at Omaha; Jung Eun (JP) Park, University of Nebraska at Omaha
Discussant: To Be Announced
Published as of July 29. Visit AAAHQ.ORG for current program.

WEDNESDAY, AUGUST 12, 2020

12:30 PM–1:30 PM EDT

Understanding the Role of Industry, Firm, CEO, and CFO Effects in Financial Reporting Quality: A Hierarchical Linear Multilevel Modelling Approach. Tharindra Ranasinghe, University of Maryland; Ariel Rava, University of Maryland; Emanuel Zur, University of Maryland
Discussant: To Be Announced

Textual Analysis of Annual Reports, Business Life Cycles, and Firm Performance. Sebahattin Demirkan, Manhattan College; Hanni Liu, Manhattan College
Discussant: To Be Announced

Financial Reporting and Auditing Consequences of CEOs’ Early-life Exposure to Disasters and Violent Crime. Joanna Golden, The University of Memphis; Mark Kohlbeck, Florida Atlantic University
Discussant: To Be Announced

9.09 Breakthroughs in Gender and Work-Life Balance Research
Moderator: Salma Ben Moussa, Montana State University Billings

Family Female Directors versus Non-Family Female Directors: Effects on Firm Value and Dividend Payouts in an Extreme Institutional Environment. Heyvon Herdhayinta, Macquarie University and Universitas Gadjah Mada; James Lau, Macquarie University; Carl Shen, Macquarie University

The Impact of CFO Gender on Corporate Overinvestment. Yin Liu, The College at Brockport, SUNY; Pamela Neely, The College at Brockport, SUNY; Khondkar Karim, University of Massachusetts Lowell

Relationship of Economic Freedom to Economic Performance, Gender Equality, and Social Progress. Hannah Michelle Russell, Texas A&M University; Donald L. Aniel, Kennesaw State University; Murphy Smith, Texas A&M University—Corpus Christi; Wayne Tervo, Murray State University

9.10 International Research in Auditing
Moderator: Ling Zhou, The University of New Mexico

Discussant: Siva Nathan, Georgia State University

Audit Fees and Change in Foreign Private Issuer Status. Brian M. Burnett, The University of North Carolina at Charlotte; Bjorn N. Jorgensen, London School of Economics and Political Science; Troy J. Pollard, The University of Alabama
Discussant: Thomas Bowe Hansen, Virginia Commonwealth University

Do Auditors Reveal Important Issues or Risks in Audit through Key Audit Matters? Li Jen He, National Yunlin University of Science and Technology; Hsiang Tsai Chiang, Peng Chia University; Chao Jung Jen Chen, National Pingtung University; Rivai Jen Farah, National Yunlin University of Science and Technology
Discussant: Haiyan Helen Zhou, The University of Texas Rio Grande Valley

How Do Auditors Perceive Excess Cash Holdings? Evidence from Foreign Incorporated Firms. Deborah Smith, Cleveland State University; Yezen Kannan, Zayed University; Kimberly Gleason, American University of Sharjah
Discussant: Brian M. Burnett, The University of North Carolina at Charlotte

9.11 Dialogue on Corporate Governance and Social Responsibility
Moderator: To Be Announced

An Integrated Teaching Model for Factory Overhead Variance Analysis. David W. O’Bryan, Pittsburg State University; Jeffrey J. Quirin, Wichita State University; Jenny D. O’Bryan, University of Tulsa

Board Meetings and the Information Gap Between Managers and Independent Directors. Yijing Jiang, Boston University

Organization Capital and Corporate Governance. Jaeseong Lim, Hartwick College

Corporate Diversification and CEO Compensation: Evidence from the Moderating Effect of Firm Performance. Hweii C. Wang, University of Maryland Eastern Shore; Michael D. Slaubaugh, Indiana University—Purdue University Fort Wayne; Yung-I Lou, Providence University; Chiulien C. Venezia, Frostburg State University; Chih C. Fang, University of Maryland College Park; Ya Ying Chou Yeh, Framingham State University
WEDNESDAY, AUGUST 12, 2020

12:30 PM–1:30 PM EDT

9.12 Social Preferences
Moderator: To Be Announced

An Experimental Investigation of Insulating and Non-Insulating Cost Allocations. Jason L. Brown, Indiana University; Geoffrey B. Sprinkle, Indiana University; Dan Way, Clemson University
Discussant: Wenqian Hu, Georgia Institute of Technology

When Does Employee Giving Spill over into Subsequent Ethics? The Role of the Organization of the Employee Giving Program. Eddy Cardinaels, Tilburg University; Qinnan Ruan, Tilburg University; Huaxiang Yin, Nanyang Technological University
Discussant: Ke Xu, Georgia State University

The Effect of Horizontal Pay Dispersion, Capacity for Budget Slack, and Severity of Peer Overstatement on Managerial Reporting Behavior. Andrea Drake, Louisiana Tech University; Yiwen Li, Radford University
Discussant: Suyun (Sue) Wu, Georgia Institute of Technology

Friendships Matter: The Behavioral Effects of Social Distance and Residual Claim Distribution on Budget Reporting in Hierarchical Organizations. Xi (Jason) Kuang, Georgia Institute of Technology; Michael Majerczyk, Georgia State University; Di Yang, UNSW Sydney
Discussant: Andreas Ostermaier, University of Southern Denmark

9.13 Corporate Social Responsibility and Disclosure
Moderator: Charles W. Stanley, Baylor University

Discussant: Charles W. Stanley, Baylor University

Corporate Social Responsibility and Lawsuit Settlement: Evidence from Special Items. Christopher J. Skousen, Utah State University; Li Sun, The University of Tulsa
Discussant: Keyi Zhao, Rutgers, The State University of New Jersey

Corporate Social Responsibility Orientation and Textual Features of Financial Disclosures. Marwa Soliman, University of Ottawa; Walid Ben Amar, University of Ottawa
Discussant: Jochen C. Theis, University of Southern Denmark

9.14 Panel—Sustainability Reporting Teaching
Moderator: To Be Announced
Panelists: Jeffrey Hales, The University of Texas
Barbara Porco, Fordham University
Jessica Weber, University of Nevada, Reno

1:30 PM–2:00 PM EDT

Break

1:35 PM EDT

Award Presentations

Notable Contributions to Accounting Literature (sponsored by AICPA)
Mary E. Barth, Stanford University
Wayne R. Landsman, The University of North Carolina at Chapel Hill
Daniel J. Taylor, University of Pennsylvania

Published as of July 29. Visit AAAHQ.ORG for current program.
WEDNESDAY, AUGUST 12, 2020
2:00 PM–3:00 PM EDT

PANELS AND CONCURRENT SESSIONS

10.01 CTLA—2019 Bea Sanders/AICPA Award Winners
Moderator: Angela W. Spencer, Oklahoma State University
Winner: Junkyard Planet: Teaching Managerial Accounting with a Sustainability Theme. Stephanie Dehning Grimm, University of St. Thomas
Honorable Mention: Data Analytics Projects for Introductory Accounting Using Excel, Tableau, and Power BI. Wendy M. Tietz, Kent State University; Tracie Miller-Nobles, Austin Community College; Jennifer M. Cainas, University of South Florida

10.02 CTLA—Posters: Education Tips II
Moderator: Jill Mitchell, Northern Virginia Community College
Classroom Activity: Station-to-Station. DeAnna Martin, Santiago Canyon College
Presentation and Disclosure Issues within US GAAP and IFRS Statements of Cash Flows: Implications for Teaching and Assessing Student Competence. Minga Negash, Metropolitan State University of Denver; Andrew Holt, Metropolitan State University of Denver; Joe Giordano, Metropolitan State University of Denver
Strategy: Using Group Quizzes to Keep Students Engaged. DeAnna Martin, Santiago Canyon College
Using Advanced Strategies to Memorize Accounting Terms. Fang Zhao, Merrimack College
Using YouTube Videos in Accounting Classes to Reinforce Accounting Concepts. Tim Creel, Lipscomb University; Veronica Paz, Indiana University of Pennsylvania; Christina M. Olear, The Pennsylvania State University Brandywine; Kelli S. Horne, Lander University

10.03 Panel—Strategies for Success in the Classroom
Moderator: Bette Kozlowski, KPMG
Panelists: Karen Osterheld, Bentley University
Jay Thibodeau, Bentley University

10.04 Cybersecurity
Moderator: Yiyang Zhang, Youngstown State University
The Effect of Auditor Cybersecurity Expertise on Audit Fees and Cyber Incidents. Feiqi Huang, Marist College; He Li, Southwestern University of Finance and Economics; Zhengjie Sun, Southwestern University of Finance and Economics
Discussant: Deniz Appelbaum, Montclair State University
Don’t Reveal Your Ignorance: Incorporating Cybersecurity into the Accounting Curriculum. Scott Boss, Bentley University; Joy Gray, Bentley University; Diane Janvin, Iowa State University
Discussant: Juliana Kralik, University of South Florida
Is High-Risk AIS Security Investment a No-Win Situation? The Influence of Attitudes, Norms, Efficacy and Prior Outcomes. Gary M. Fleischman, Texas Tech University; Sean R. Valentine, University of North Dakota; Mary Curtis, University of North Texas; Partha Mohapatra, California State University, Sacramento
Discussant: Xu Cheng, Auburn University
Audit Process Automation and Process Redesign: An Exploratory Implementation. Chanyuan Zhang, Rutgers, The State University of New Jersey; Chanta Thomas, Rutgers, The State University of New Jersey
Discussant: Diane Janvin, Iowa State University

10.05 Audit Partner Characteristics II
Moderator: Jaclyn Prentice, Oklahoma State University
Audit Office Diversity and Audit Quality. Ling Lei Lsic, Virginia Polytechnic Institute and State University; Timothy A. Seidel, Brigham Young University; Jonathan Truelson, Virginia Polytechnic Institute and State University; Aleksandra B. Zimmerman, Florida State University
The Impact of U.S. Audit Partner Style on Financial Statement Comparability. Tracie Frost, Florida Atlantic University; Chris He, Marquette University; Xin Luo, Marquette University; Derrald Stice, University of Hong Kong
The Curse of Birthplace: The Effect of Auditor’s Hometown on Audit Quality. Lijing Tong, Beijing Jiaotong University; Bin Wu, Renmin University of China; Min Zhang, Renmin University of China
10.06 Audit Quality
Moderator: Robert Carnes, University of Florida

The Effects of Confirmation Bias on Auditors’ Risk Assessments: Archival Evidence. Cory Cassell, University of Arkansas; Stuart Dearden, University of Nebraska—Lincoln; David Rosser, The University of Texas at Arlington; Jonathan E. Shipman, University of Arkansas
Discussant: James J. Anderson, Michigan State University

Do Clients Reward or Punish Audit Offices for Issuing Going Concern Modified Opinions? Mike Ettredge, The University of Kansas; Xudong Li, Monmouth University; Qiyang Lian, The University of Kansas; Lili Sun, University of North Texas
Discussant: Linette M. Rousseau, University of Wisconsin—Madison

Do Office Managing Partners Influence Audit Quality? Michael J. Mowchan, Baylor University
Discussant: Summer Xiao, Northeastern University

The “Big N” Audit Quality Kerfuffle. William Cready, The University of Texas at Dallas
Discussant: Robbie Moon, Georgia Institute of Technology

10.07 Other Topics II
Moderator: Mohamad Majdi Sahloul, American Accounting Academy

Technology Change and Real Earnings Management. Lars Hass, The University of Iowa; Paul Hribar, The University of Iowa; Skralan Vergauwe, EDHEC Business School
Discussant: To Be Announced

Operating Performance after Mergers and its Relationship with the Acquisition Premium and Goodwill. Sok-Hyon Kang, The George Washington University; Joon Seok Moon, California State University; Northridge
Discussant: Brian Monsen, The Ohio State University

Are Analysts Still Optimistic? Matthew Cedergren, University of Pennsylvania; Yukun Liu, University of Rochester; Xi Wu, New York University
Discussant: Pengkai Lin, Tulane University

Have Delistings Negatively Impacted U.S. Capital Markets? Evidence from the Effect of M&As on Industry Peer Firms. Anna Bergman Brown, University of Connecticut; Donal Byard, Baruch College—CUNY; Masako Darrough, Baruch College—CUNY; Jangwon Suh, New York Institute of Technology
Discussant: Robert Gutsche, University of St. Gallen

10.08 Properties of Analyst Forecasts I
Moderator: Sarah Noor, Texas A&M University

Analysts’ Underreaction and Momentum Strategies. Vitor Azevedo, Technische Universität München
Discussant: Ken Li, McMaster University

Disastrous Weather Events and Analysts’ Earnings Forecasts. Anh Tran, Monash University; Cameron Truong, Monash University; Qiuqiang Zhao, Texas A&M University—Corpus Christi
Discussant: Fan Zhang, University of Southern California

Quantitative Investing and Analysts’ Forecasts. Hui Liang, University of Minnesota, Twin Cities
Discussant: Bingxu Fang, University of Toronto

Accruals and Expectation Errors: Evidence from Analysts. Owen Davidson, The University of Georgia; Bob Resutek, The University of Georgia
Discussant: Michael John Marin, University of Toronto

10.09 Short Sales I
Moderator: To Be Announced

Do Corporate Restructuring Announcements Imply Bad News? Evidence from Short Selling. B. Charlene Henderson, Louisiana State University; Nusrat Jahan, Louisiana State University; Kenneth J. Reichelt, Louisiana State University
Discussant: To Be Announced
The Disciplining Effect of Short Sellers on Credit Rating Properties: Evidence from a Natural Experiment. Mei Cheng, The University of Arizona; Eliza Xia Zhang, University of Washington, Tacoma
Discussant: To Be Announced

Short Selling and Executive Stock Option Exercises. Harrison Liu, The University of Texas at San Antonio; Si Shen, The University of Texas at San Antonio; Jennifer Yin, The University of Texas at San Antonio
Discussant: To Be Announced

CEO Confidence Matters: The Real Effects of Short Sale Constraints Revisited. Juwon Jang, University of Massachusetts Lowell; Eunju Lee, University of Massachusetts Lowell
Discussant: To Be Announced

10.10 Panel—Current Trends in Valuations in Forensic Accounting
Moderator: Sridhar Ramamoorti, University of Dayton
Panelists: Larry Crumbley, Texas A&M University—Corpus Christi
Brien Jones, NACVA

10.11 Accountability in Governments and Not-For-Profit Organizations
Moderator: Erica E. Harris, Florida International University

Attestation, Auditor Upcharges, and Nonassurance Services: Assurance Pricing Around Local Government Organization Form in a Municipal Audit Market. Alfred A. Yebba, Binghamton University, SUNY; Randal J. Elder, The University of North Carolina at Greensboro; Ayalew Ali Lulseged, The University of North Carolina at Greensboro

Identifying Healthcare Cost Drivers in Palestine. Rabeh Marrar, An-Najah National University; Samer Jabr, Palestinian Ministry of Health; Rula Ghandour, Birzeit University; Niveen M. E. Abu-Rmeileh, Birzeit University; Dana A. Forgione, Texas A&M University—Corpus Christi; Mustafa (Mike) Z. Younis, Jackson State University

An Investigation of the Reporting of Significant Diversions of Assets on Form 990. Andrea M. Scheetz, Georgia Southern University; Aaron B. Wilson, Ohio University; William Brian Dowis, Georgia Southern University

The Nature of Internal Control Deficiencies in United States Federal Government Agencies. Kimberly J. Tribou, McMurry University

10.12 IFRS Effect
Moderator: Anywhere Sikochi, Harvard University

The Effect of IFRS 9 on the Timeliness of Loan Loss Recognition. Jeong-Bon Kim, City University of Hong Kong; Jeffrey Ng, The Hong Kong Polytechnic University; Chong Wang, The Hong Kong Polytechnic University
Discussant: Anywhere Sikochi, Harvard University

One Wine Fits All? Effects of the Amendments to IAS 16/41—Bearer Plants on the Cash Flow Prediction of Winery Companies. Maria Raphaelly Guimarães de Almeida, Londrina State University; Vitor Hideo Nasu, University of Sao Paulo; Daniel Ramos Nogueira, Londrina State University
Discussant: Assma Sawani, University of Colorado Colorado Springs

Implementation of IAS 41 (Agriculture): The Case of a Peruvian SME. Gustavo A. Tanaka, Kyoto University of Foreign Studies; Cielo B. Castillo, Pontificia Universidad Catolica del Peru
Discussant: Maria Raphaelly Guimarães de Almeida, Londrina State University

The Effect of Voluntary IFRS Adoption on MD&A Information. Kento Inoue, Kindai University; Yoshitaka Hirose, Osaka City University
Discussant: Minna Yu, Monmouth University
10.13 Dialogue on Cost Behavior
Moderator: To Be Announced

Bending the Cost Curve Through Employee Learning. Ranjani Krishnan, Michigan State University; Hariharan Ramasubramanian, Michigan State University

How the Managerial Investment Decision Changes in Response to the Mandatory Accounting Standard for Reporting Unused Capacity? The Case of SFAS No. 151. Liu-Ching Tsai, National Chia-Yi University; Chaur-Shiuh Young, National Cheng Kung University; Chia-Hui Chen, National Dong Hwa University; Hui-Wen Hsu, Feng Chia University

Major Customer and the Asymmetrical Behavior of Selling, General and Administrative Costs: Moderating Effect of Industrial Cluster. Ya Ching Chu, National Cheng Kung University; Liu-Ching Tsai, National Chia-Yi University; Chaur- Shih Young, National Cheng Kung University

Optimal Management Control Mechanism. Rajiv D. Banker, Temple University; Sachin Banker, The University of Utah; Shaopeng Li, Temple University

10.14 Panel—Developing a Practice Relevant Syllabus
Moderator: Steve Matzke, AICPA
Panelists: Kimberly Swanson Church, Mississouri State University
John DeMelis, EY, LLP
Holly Hawk, The University of Georgia
Jan Taylor Morris, Sam Houston State University

3:05 pm EDT
Award Presentations

Deloitte Foundation Wildman Medal Award (sponsored by Deloitte Foundation)
Lori Shefchik Bhaskar, Indiana University Bloomington
Patrick Hopkins, Indiana University Bloomington
Joe H. Schroeder, Indiana University Bloomington

Competitive Manuscript Award
Delphine Samuels, Massachusetts Institute of Technology

3:30 pm–4:30 pm EDT
Panels and Concurrent Sessions

11.01 CTLA—Technology to Improve Your Teaching
Moderator: Robyn Barrett, St. Louis Community College

The Changing Landscape of Accounting Education: Level Up Your Teaching Effectiveness with Technology. Markus Ahrens, St. Louis Community College, Meramec; Cathy J. Scott, University of North Texas at Dallas

11.02 CTLA—Roundtables: Education Tips III
Moderator: Richard Walstra, Dominican University

Comprehensive Data Analytics Project Using Excel and Tableau for the Sales and Purchases Cycles. Elizabeth Felski, SUNY, Geneseo; Karen Schuele, John Carroll University

Lessons Learned from 18 Years Experience Teaching Online Courses. Richard S. Rand, Tennessee Tech University

Money Maker$pace: Fostering Financial Awareness and Student Engagement through Community Outreach. Ann Boyd Davis, Tennessee Tech University; Alma D. Hales, Tennessee Tech University; Jane Baker, Tennessee Tech University; Jennifer Meadows, Tennessee Tech University
Robert’s Rules: The Accounting Classroom as a Business Meeting. Justin Mindzak, SUNY at Fredonia

11.03 Financial Reporting and Taxes
Moderator: Zackery D. Fox, University of Oregon

When Does the IRS Scrutinize Firms’ Financial Statements? Herita Akamah, University of Nebraska—Lincoln; Xiao Song, University of Nebraska—Lincoln
Discussant: Christina Ruiz, Arizona State University

Incorporating Financial Statement Information to Improve Forecasts of Corporate Taxable Income. Danielle Green, Fordham University; Erin Henry, University of Arkansas; Sarah Parsons, Sacred Heart University; George Plesko, University of Connecticut
Discussant: Jodi Henley, The University of Alabama

Heterogeneity in the Relation Between Financial Reporting and Tax Aggressiveness: Evidence from Latent Class Models. Stephen Campbell, University of Mannheim; Cinthia Valle Ruiz, IESEG School of Management; Hamza Warraich, University of Waterloo
Discussant: Christina Ruiz, Arizona State University

11.04 Panel—The Impact of Technology and Data Analytics on the Audit Profession
Moderator: Mary Kay Copeland, Palm Beach Atlantic University
Panelists: Mary Kay Copeland, Palm Beach Atlantic University
Lee Dixon, CPA*, Digital Transformation | Digital Audit Lead EY (Ernst and Young)
Mark H. Taylor, University of South Florida

11.05 Panel—Accounting Standards Update: What You Need to Know for Teaching Financial Accounting
Moderator: Elizabeth A. Gordon, Temple University
Panelist: Angeline Brown, Becker Professional Education

11.06 Role of Media
Moderator: To Be Announced

Executive Tweets. Richard M. Crowley, Singapore Management University; Wenli Huang, The Hong Kong Polytechnic University; Hai Lu, University of Toronto
Discussant: To Be Announced

Curbing Enthusiasm: Media Sentiment and the Correcting Role of Quarterly Earnings Announcements. Eric Holzman, The Ohio State University; Brian Miller, Indiana University; Brady Twedt, University of Oregon
Discussant: Bin Li, The University of Oklahoma

The Impact of Media Coverage on Voluntary Disclosure. Brandon Lock, Baruch College—CUNY
Discussant: To Be Announced

CEO Facial Expressions as Unintended Disclosures During Television Interviews. Rachel W. Flam, Texas A&M University; Jeremiah Green, Texas A&M University; Nathan Y. Sharp, Texas A&M University
Discussant: To Be Announced

11.07 Properties of Analyst Forecasts II
Moderator: Bin Li, The University of Oklahoma

Government Funded R&D Investments and Analyst Forecast Accuracy. Sheng-Syan Chen, National Chengchi University; Wei-Chuan Kao, National Taiwan University; Yanzhi Wang, National Taiwan University; K. C. John Wei, The Hong Kong Polytechnic University
Discussant: Shushu Jiang, University of Toronto

Do Government Subsidies Affect Analyst Forecast Accuracy? Ian Yiyuan Sun, The University of Manchester
Discussant: Youli Zou, University of Connecticut

Analyst Conservatism in Poor Information Environments: The Effect on Earnings Management and the Likelihood of Meeting or Beating the Analyst Consensus. Matt Bjornsen, University of Nebraska at Kearney; Bryan Brockbank, Oklahoma State University; Jaclyn Prentice, Oklahoma State University
Discussant: To Be Announced
Visible and Invisible Barriers: Evidence from Foreign Joint Venture and Domestic Brokerage Financial Analysts in China. Forester Wong, University of Southern California; T. J. Wong, University of Southern California; Tianyu Zhang, The Chinese University of Hong Kong
Discussant: Mingyue Zhang, University of Toronto

11.08 Short Sales II
Moderator: To Be Announced

Accounting Comparability and Short Selling Interest. C. S. Agnes Cheng, The Hong Kong Polytechnic University; Howard Hawfeng Shyu, Sichuan University; Chengwei Wang, Sungkyunkwan University
Discussant: Barbara Su, Temple University

Catching Straw in the Wind: Do Short Sellers Trade on Customer Information? In-Mu Haw, Texas Christian University; Wenming Wang, Hong Kong Baptist University; Wenlan Zhang, Zhongnan University of Economics and Law; Xu Zhang, University of Macau
Discussant: To Be Announced

Persistence of Activist Short-Sellers’ Performance: The Effect of Past Success. Danqi Hu, Northwestern University; Beverly Walther, Northwestern University
Discussant: Forester Wong, University of Southern California

11.09 Norm, Culture, and Earnings Management
Moderator: Salem Lotfi Boumediene, Montana State University Billings

Earnings Management and the Norms of Governance: Implications of Curbing Corruption, the Rule of Law and Democracy. Jianning Huang, The University of Memphis; Stuart Hyde, The University of Manchester; Waymond Rodgers, The University of Texas at El Paso; Fuzhao Zhou, The College at Brockport, SUNY
Discussant: Tsung-Kang Chen, National Chiao Tung University

Corporate Social Responsibility (CSR) and Earnings Management (EM): An Analysis from the National Culture Perspective. Roberto Carlos Klann, Universidade Regional de Blumenau; Caroline Keidann Soschinski, Universidade Regional de Blumenau; Moacir Manoel Rodrigues Junior, Universidade Regional de Blumenau
Discussant: Brigitte W. Muehlmann, Babson College

Discussant: Jun Bai, Shihezi University

11.10 Dialogue on Firm Strategy
Moderator: To Be Announced

A Textual Measure of Business Strategy. Rajiv Banker, Temple University; Xinjie Ma, Temple University

Does Supply-Chain Risk Disclosure Reduce Information Asymmetry? Evidence from a Textual Analysis on Seasoned Equity Offering Discount. Kam C. Chan, Western Kentucky University; Jie He, Zhongnan University of Economics and Law; Yangqiong Li, Nankai University; Xiongyuan Wang, Zhongnan University of Economics and Law

Double Bottom Line: The Use of Performance Incentives in Mission-Driven Firms. Sun-Moon Jung, Seoul National University; Jae Yong Shin, Seoul National University

Measuring Management Accounting Practices—A Neural Network Approach. Nan Hu, Xi’an Jiaotong University; Fangjuan Qiu, Xi’an Jiaotong University; Peng Liang, Xi’an Jiaotong University

Stuck in the Middle? Using the Exploration-Exploitation Lens to Reconcile the Generic Strategy Debate. Xinjie Ma, Temple University; Rajiv Banker, Temple University; Snehal Awate, Indian School of Business; Ram Mudambi, Temple University

11.11 Dialogue on Management Accounting II
Moderator: To Be Announced

A Statistical Foundation for the Measurement of Managerial Ability. Rajiv Banker, Temple University; Han-Up Park, University of Saskatchewan

Adoption of Clawback Provisions and Compensation Shielding Effect of R&D Expenditures: The Role of Compensation Committee Quality. Liu-Ching Tsai, National Chia-Yi University; Chaur-Shiuh Young, National Cheng Kung University; Ya-Chih Yang, National Cheng Kung University; Hui-Wen Hsu, Feng Chia University

The Effect of Common Ownership on Investment Decisions under Uncertainty. In Gyun Baek, University of Wisconsin—Madison; Sewon Kwon, Sejong University; Daniel Lynch, University of Wisconsin—Madison
WEDNESDAY, AUGUST 12, 2020

3:30 PM–4:30 PM EDT

Uncertain Gifts: How Much Does Good Intent Matter? Andreas Ostermaier, University of Southern Denmark; Peter Schäfer, Technische Universität München

11.12 Corporate Social Responsibility and the Environment
Moderator: Patrick Kelly, Providence College
Environmental and Social Risk, Adaptation, and Equity Value. Curtis Farnsel, University of Dayton
Discussant: Soonchul Hyun, The University of North Carolina at Greensboro
Securing the Future: International Evidence on Climate Change Strategy and Firm Value. Md Al Mamun, La Trobe University; Mahfuja Malik, Sacred Heart University; Huu Duong, Monash University; Kathy Dhanda, Sacred Heart University
Discussant: Dana Wallace, University of Central Florida
Mending the Gap between CSR Precedence and the UN SDG Targets: Natural Resources Use, Emissions, and Firm Performance. Jillian Alderman, Pepperdine University; Maretno A. Harjoto, Pepperdine University; Robert Lee, Pepperdine University; Qian Li, Cardiff University
Discussant: Yongtao Hong, North Dakota State University
Environmental Regulation and Corporate R&D Investment—Evidence from a Quasi-Natural Experiment. Jingchang Huang, Guangdong University of Foreign Studies; Jing Zhao, Shenzhen University
Discussant: Jacob Bridger Lennard, University of Central Florida

11.13 Innovative Approaches to Engaging and Assessing Students I
Moderator: Amanda White, The University of Technology, Sydney
Fighting Fire with Fire: Using Excel Macros to Combat Academic Dishonesty in Excel Projects. Don Lux, Creighton University; Margaret E. Knight, Creighton University
Discussant: Susan B. Anders, Midwestern State University
The Effect of a Web-Based Student Response System (SRS) on Academic Performance and Satisfaction: A Quasi-Experiment with Accounting Undergraduate Students. Vitor Hideo Nasu, University of Sao Paulo; Luis Eduardo Alonso, University of Sao Paulo
Discussant: Anna Vysotskaya, Southern Federal University
Impact of a Student Engaged Learning Project for Undergraduate and Graduate Introductory Financial/Managerial Accounting Courses. Judith A. Sage, Sage & Sage; Lloyd G. Sage, Sage & Sage
Discussant: Yong Gyo Lee, University of Houston–Victoria

11.14 Panel—Resolution for CPA Evolution: What You Should Know About the CPA Exam
Moderator: Carl Mayes, AICPA
Panelist: Michael Decker, AICPA
Yvonne Hinson, AICPA

4:30 PM–5:00 PM EDT

Break

5:00 PM–6:00 PM EDT

PANELS AND CONCURRENT SESSIONS

12.01 CTLA—Rewards, Incentives, and Employability
Moderator: Amanda White, The University of Technology, Sydney
Creating an Award and Incentive System that Promotes High-Quality Teaching in a Highly Research Focused Business School. Eva Maria Stroem, Hanken School of Economics
Embedding Employability (Generic) Skills Within Accounting Education, Empowering the Academic to Assess These Skills. Valeria Stella Cotronei-Baird, The University of Melbourne; Matthew Dyki, The University of Melbourne; Maggie Singorahardjo, The University of Melbourne

Published as of July 29. Visit AAAHQ.ORG for current program.
12.02 CTLA—Posters: Education Tips III
Moderator: Mfon Akpan, Savannah College of Art and Design

The Use of Chatbots in Student Inquiries. Nelson Ma, University of Technology, Sydney; Amanda White, University of Technology, Sydney

Metacognition and Lifelong Learning. Victoria Shoaf, St. John's University; Cynthia R. Phillips, St. John's University

12.03 Social and Political Ties
Moderator: Ian James Twardus, Murray State University

Revoke Privileges? Breaking Political Hierarchy in SOEs and Financial Resource Acquisition. Yue Li, Xi'an Jiaotong University; Wanli Li, Xi'an Jiaotong University

Discussant: Chia-Chun Hsieh, National Chung Cheng University

The Determinants of Insider Trading in Credit Derivatives. Nan Hu, Xi'an Jiaotong University; Xingnan Xue, Xi'an Jiaotong University; Peng Liang, Xi'an Jiaotong University

Discussant: Yingri Julia Yu, University of Virginia

When Main Street Meets Wall Street: Can CEO Connections between the Two Foster Innovation through More Effective Debt Financing? Jun Shao, Shanghai Lixin University of Accounting and Finance; Bingjie Wang, Shanghai Lixin University of Accounting and Finance; Chong Wang, Naval Postgraduate School; Junzhi Zhang, City University of London

Discussant: Yue Li, Xi'an Jiaotong University

12.04 Taxes and Earnings Management
Moderator: Joseph Krupka, Florida State University

Can Analysts Anticipate Tax-Related Earnings Management? Philip Kunz, University of Missouri; Stevanie Neuman, University of Missouri

Discussant: To Be Announced

Codetermination and Aggressive Reporting: Audit Committee Employee Representation, Tax Aggressiveness, and Earnings Management. James Chyz, The University of Tennessee; Marc Eulerich, Universität Duisburg-Essen; Benjamin Fligge, Universität Duisburg-Essen; Miles A. Romney, Florida State University

Discussant: R. William Snyder, George Mason University

Tax-Induced Earnings Management and Book-Tax Conformity: International Evidence from Unconsolidated Accounts. Sebastian Eichfelder, Otto von Guericke University Magdeburg; Martin Jacob, WHU-Otto Beisheim School of Management; Nadine Kalbitz, Otto von Guericke University Magdeburg; Kelly M. Wentland, George Mason University

Discussant: Philip Kunz, University of Missouri

12.05 Auditor Regulatory Issues
Moderator: Jessica Berube, Virginia Polytechnic Institute and State University

Auditor Regulatory Oversight, Private Information Flow, and Return Predictability: Evidence from PCAOB International Inspection Program. Jeong-Bon Kim, City University of Hong Kong; Yuyan Tang, City University of Hong Kong; Xiangang Xin, City University of Hong Kong

Discussant: Michael J. Mowchan, Baylor University

The PCAOB Revolving Door and Audit Quality: Jagan Krishnan, Temple University; Jayanthi Krishnan, Temple University; Steve Maex, Temple University

Discussant: William Docimio, University of Pittsburgh

Client Consulting Opportunities and the Reemergence of Big 4 Consulting Practices: Implications for the Audit Market. Elizabeth N. Cowle, University of Arkansas; Tyler J. Kleppe, University of Arkansas; James R. Moon, Jr., Georgia Institute of Technology; Jonathan E. Shipman, University of Arkansas

Discussant: Stefan Slavov, The University of Tennessee

12.06 Behavioral Research on Diversity
Moderator: Candice R. Bourree, Louisiana State University

An Exploration of Queer Spaces and Worldviews in the Accounting Profession. Alessandro Ghio, Monash University; Nick McGuigan, Monash University

Discussant: To Be Announced

Corporate Social Performance and Earnings Management: Does the Machiavellian Trait Empower? Marcia Figueredo D’Souza, Estacio University

Discussant: To Be Announced
An Investigation of Differentiating Factors between Community College Transfer Students and University Non-Transfer Students in Four-Year Accounting Program.
Jose Victor Lineros, University of North Texas
Discussant: To Be Announced

**12.07 Standard Setting**
Moderator: Aluna Wang, Carnegie Mellon University

Cherry-Picking Concepts. Nargiz Abdullahayeva, The University of Texas at Arlington; Jivas Chakravarthy, The University of Texas at Arlington
Discussant: To Be Announced

Transition to a Principle-Based Accounting Standard and Earnings Characteristics: An Analysis Using the Adoption of ASC 606. Kyunggran Lee, The University of Hong Kong; Shin Woo Lee, Columbia University
Discussant: To Be Announced

Discussant: To Be Announced

**12.08 Valuation and Fundamental Analysis**
Moderator: To Be Announced

Predicting Errors in Profit Margin Forecasts. C. S. Agnes Cheng, The Hong Kong Polytechnic University
Discussant: To Be Announced

Did the Recognition of Operating Leases Cause a Decline in Equity Valuations? Jonathan A. Milian, Florida International University; E. Jin Lee, Florida International University
Discussant: To Be Announced

Why Are Investors Paying (More) Attention to Free Cash Flows? Katharine Adame, University of Washington; Jennifer Koski, University of Washington; Katie Lem, University of Washington; Sarah McVay, University of Washington
Discussant: To Be Announced

**12.09 Value Relevance I**
Moderator: To Be Announced

Discontinued Operations and Dividend Payout Policy. Binod Guragai, Texas State University; Trent S. Henke, Texas State University; Glen Young, Texas State University
Discussant: Evisa Bogdani, University of Kentucky

Incremental Usefulness of the Parent-Only Balance Sheet to Debt Holders: Evidence from Banks. Jennifer Tucker, University of Florida; Ying Zhou, University of Connecticut; Jigao Zhu, University of International Business and Economics
Discussant: To Be Announced

Attention to Dividends, Inattention to Earnings? Charles Ham, Washington University; Zachary Kaplan, Washington University; Steven Utke, University of Connecticut
Discussant: To Be Announced

**12.10 Corporate Governance Around the World**
Moderator: Elaine Henry, Stevens Institute of Technology

Board Monitoring and Firm Performance: Evidence from the UK. Asmaa Hanafy, PwC; Nermeen Shehata, The American University in Cairo; Noha Youssef, The American University in Cairo
Discussant: Siyuan Yan, The Hong Kong Polytechnic University

Can a Not-for-Profit Minority Institutional Shareholder Make a Big Difference in Corporate Governance? A Quasi-Natural Experiment. Zhanliao Chen, Renmin University of China; Wenxia Ge, University of Manitoba; Caiyue Ouyang, Beijing Jiaotong University; Zhenyang Shi, The Chinese University of Hong Kong
Discussant: Janean Rundo, University of Cincinnati

Controlling Shareholder Stock Pledge, Aggravated Expropriation and Corporate Acquisitions. Siyuan Yan, The Hong Kong Polytechnic University; Xiaoxu Ling, The Hong Kong Polytechnic University; Louis Cheng, The Hong Kong Polytechnic University
Discussant: Haochuan Hu, Oklahoma State University
WEDNESDAY, AUGUST 12, 2020

5:00 PM–6:00 PM EDT

Social Ties and Related Party Transactions. Guang-Zheng Chen, Feng Chia University; Chin-Hua Huang, HungKuang University
Discussant: Charles Oberweiser, University of Missouri

12.11 Dialogue on Management Accounting
Moderator: To Be Announced
Product Market Competition and Earnings Management: The Role of Managerial Ability. Md M. Hasan, Old Dominion University; Md Safayat Hossain, University of New Hampshire; Giorgio Gotti, The University of Texas at El Paso
Supplier’s Dependence, Information Asymmetry, and Customer Profitability. Keng Ming Tien, Shippensburg University
The Potential of Digitalization in Management Accounting and Control in German Energy Supply Companies. Lisa Wunderlich, University Duisburg-Essen; Andreas Woempener, University Duisburg-Essen

12.12 Corporate Ethics and Citizenry
Moderator: Mitchell Stein, Western University
Who Saves Our World? the Impact of Executives’ Gender on Corporate Social and Ecological Investments. Jochen C. Theis, University of Southern Denmark; Marvin Nipper, University of Duisburg—Essen
Discussant: Jillian Alderman, Pepperdine University
Local Shareholders, Corporate Community Responsibility, and Shareholder Value. Hyoseok (David) Hwang, University of Wisconsin–Eau Claire; Hyun Gon Kim, Rutgers, The State University of New Jersey, Camden; Jung Yeun Kim, Rutgers, The State University of New Jersey, Camden
Discussant: Yan (Jane) Qin, The University of Auckland
Does Ethically-Motivated Corporate Social Responsibility Lead to Superior Corporate Financial Performance? Soonchul Hyun, The University of North Carolina at Greensboro; Lijun Lei, The University of North Carolina at Greensboro
Discussant: Curtis Farnsel, University of Dayton

12.13 Panel—Integrating Business Sustainability—Corporate Governance and Organization Ethics into Business and Accounting Curricula
Moderator: Zabihollah Rezaee, The University of Memphis
Panelists: Damon Fleming, The University of Memphis
Timothy J. Fogarty, Case Western Reserve University
Robert Hirth, COSO
Brigitte W. Muehlmann, Babson College
Sridhar Ramamoorti, University of Dayton

6:00 PM–7:00 PM EDT

Section Block Party
Two-Year College Section

Published as of July 29. Visit AAAHQ.ORG for current program.
Thursday Awards

12:05 PM EDT

Outgoing Board of Directors

Director-Focusing on International
Wim A. Van der Stede, London School of Economics

Outgoing Board of Directors

Director-Focusing on Membership
Tracie Miller-Nobles, Austin Community College

Outgoing Board of Directors

Vice President-Education
Steve Kaplan, Arizona State University-Tempe

Outgoing Board of Directors

Vice President-Finance
Mark H. Taylor, University of South Florida

Outgoing Board of Directors

Past-President
Marc Rubin, Miami University of Ohio

Outgoing Board of Directors

Outgoing Council Chair
Cindy Durtschi, DePaul University
Elaine G. Mauldin, President-Elect, American Accounting Association, University of Missouri

Elaine G. Mauldin is BKD Professor at the Robert J. Trulaske, Sr. College of Business at the University of Missouri, having served on its faculty since 1997. She serves as Faculty Coordinator of the SAP University Alliance. Elaine earned her Ph.D. from the University of Nebraska.


Elaine currently serves AAA on the Board of Directors and Council as President-Elect. She previously served as Director-Focusing on Intellectual Property (2016–19), and on AAA Council (2012–15 and 2008–09). She is a member of the AAA Intellectual Property Task Force III (2016—present), a member of AAA’s AIS and Auditing (AUD) Sections, previously serving as President of the Accounting Information Systems Section (2008–09).


Elaine has twenty-two years’ teaching experience, and has received a number of academic awards for excellence including Accounting Horizons Best Paper Award (2014), the AIS Section’s Outstanding Research Paper Award (2007), Best Reviewer Award (2001), and Outstanding Dissertation Award (1998). The University of Missouri has recognized her contributions with the Trulaske College of Business Distinguished Research Award (2017–18), the Winemiller Excellence Award (2018), and the Trulaske College of Business Miller/Smith Summer Scholar Award (2010–19). Elaine served as President of the Missouri Society of CPAs Mid-Missouri Chapter (2003–04).
THURSDAY, AUGUST 13, 2020

11:00 AM–12:00 PM EDT

Plenary Session
Speaker: Elaine G. Mauldin, President-Elect, American Accounting Association, University of Missouri

Be Courageous

12:00 PM–12:30 PM EDT

Break

12:05 PM EDT

Award Presentations

Outgoing Board of Directors

Director-Focusing on International
Wim A. Van der Stede, London School of Economics

Director-Focusing on Membership
Tracie Miller-Nobles, Austin Community College

Vice President-Education
Steve Kaplan, Arizona State University-Tempe

Vice President-Finance
Mark H. Taylor, University of South Florida

Past-President
Marc Rubin, Miami University of Ohio

Outgoing Council Chair
Cindy Durtschi, DePaul University

12:30 PM–1:30 PM EDT

PANELS AND CONCURRENT SESSIONS

13.01 CTLA—Diversity in the Classroom
Moderators: Regina L. Brown, Dallas College
            Wendy Tietz, Kent State University

Fostering Change in Accounting among Black and White Faculty and Students. Theresa A. Hammond, San Francisco State University; Frank K. Ross, Howard University

13.02 CTLA—Ethics and Strategies
Moderator: Maureen K. Flores, Troy University

Learning from Ethical Violations in Public Accounting: A South African Audit Scandal and a Firm’s Transformation. Mark A. Holtzblatt, Cleveland State University; Leonard Craig Foltin, Cleveland State University; Norbert Tschakert, Salem State University

See the Trees AND the Forest! Help Students See the Big Picture: Strategic Decisions to Annual Report. Angela W. Spencer, Oklahoma State University; Alyssa Vowell, Oklahoma State University
13.03 Taxes & IPOs/Taxes & Restrictions
Moderator: Jennifer Glenn, The Ohio State University

Corporate Tax Avoidance of Newly Public Companies. Jerry Chen, The University of Auckland; Jilnaught Wong, The University of Auckland; Norman Wong, The University of Auckland
Discussant: Kelly M. Wentland, George Mason University

Financial Market Opening and Corporate Tax Avoidance: Evidence from Staggered Quasi-Natural Experiments. Yunsen Chen, Central University of Finance and Economics; Jianqiao Huang, Zhejiang University of Finance and Economics; Xiao Li, Central University of Finance and Economics; Xiaoran Ni, Xiamen University
Discussant: Jennifer Glenn, Texas A&M University

Peer Firms’ Strategic Reaction to IPOs’ Competitive Effects: Evidence from Tax Avoidance. Huimin Chen, University of Massachusetts Lowell; Bill Francis, Rensselaer Polytechnic Institute; Qiang Wu, Rensselaer Polytechnic Institute; Yijiang Zhao, American University
Discussant: Jerry Chen, The University of Auckland

13.04 Institutional Impacts on Auditor JDM
Moderator: Carissa L. Malone, Virginia Polytechnic Institute and State University

The Benefits and Burden of Joint Audits: Do They Improve Audit Quality? Mohamed Hegazy, The American University in Cairo; Hekmat Ebrahim, Ain Shams University
Discussant: Stacey L. Ritter, University of Southern California

How Alumni Affiliation and Fatigue Affect the Likelihood of Evidence Collection. Christine Earley, Providence College; Stephen Kuselias, Providence College; Nikki Mackenzie, Georgia Institute of Technology
Discussant: Christopher Pearson, University of Kentucky

Evidence-Informed Audit Standard Setting: Exploring Evidence Use and Knowledge Transfer in Development of the Group Audit Standard. Kris Hoang, The University of Alabama; Yi Luo, Queen’s University; Steve Salterio, Queen’s University
Discussant: D. Scott Showalter, North Carolina State University

13.05 Auditor Decision Making
Moderator: Junnan Cui, University of North Texas

The Interactive Effect of Key Audit Matters’ Form and Content on Investors’ Information Processing and Decision Making: Evidence from an Eye-Tracking Study. Xin Xu, Xiamen University; Yacheng Chen, Xiamen University; Fengying Ye, Xiamen National Accounting Institute
Discussant: Kamber Vittori Hetrick, Northeastern University

Where Do Auditors Seek Advice? Perspectives from Social Status and Social Capital. Deju (James) Zhang, University of Groningen; Dennis Veltrop, University of Groningen; Reggy Hooghiemstra, University of Groningen; Floor Rink, University of Groningen
Discussant: Jenny Ulla, University of Kentucky

Man versus Machine: Complex Estimates and Auditor Reliance on Artificial Intelligence. Ben P. Commerford, University of Kentucky; Sean A. Dennis, University of Central Florida; Jennifer R. Joe, University of Delaware; Jennifer Wang, University of Kentucky
Discussant: Aubrey Whitfield, University of Massachusetts Amherst

13.06 The Role of Diversity in the Capital Markets
Moderator: Nelson Alino, Quinnipiac University

Me Too: Does Workplace Sexual Harassment Hurt Firm Value? Shiu-Yik Au, University of Manitoba; Ming Dong, York University; Andréanne Tremblay, Université Laval
Discussant: To Be Announced

CEO Origin and Stock Crash Risk: Inside versus Outside CEOs. Heeick Choi, University of Massachusetts Lowell; Khondkar Karim, University of Massachusetts Lowell; Anqi Tao, University of Massachusetts Lowell
Discussant: To Be Announced
Gender, Learning, and Overconfidence: Why Females Create More Accurate Earnings Estimates. Vineet Bhagwat, The George Washington University; Sara Shirley, Middle Tennessee State University; Jeffrey Stark, Middle Tennessee State University
Discussant: To Be Announced

13.07 Value Relevance II
Moderator: To Be Announced

Does Insider Trading Predict Earnings News around the World? Md Zakir Hossain, The University of Western Australia; Ting Li, Skidmore College; Sirimon Treepongkarung, The University of Western Australia; Jing Yu, The University of Western Australia
Discussant: To Be Announced

Evolution in Value Relevance of Accounting Information. Mary E. Barth, Stanford University; Ken Li, McMaster University; Charles McClure, The University of Chicago
Discussant: To Be Announced

Does Insider Trading Predict Earnings News around the World? Md Zakir Hossain, The University of Western Australia; Ting Li, Skidmore College; Sirimon Treepongkarung, The University of Western Australia; Jing Yu, The University of Western Australia
Discussant: To Be Announced

13.08 Financial Reporting Quality III
Moderator: To Be Announced

Mispricing of Really Dirty Surplus and the Trading Behavior of Short Sellers. Paul Griffin, University of California, Davis; Hyun A. Hong, University of California, Riverside; Ji Woo Ryou, The University of Texas Rio Grande Valley
Discussant: To Be Announced

13.09 Voluntary Disclosure II
Moderator: To Be Announced

Are Critics Right About Quarterly Earnings Guidance? An Examination of Quarterly Earnings Guidance and Managerial Myopia. Claire Stratton Quinto, University of Oregon
Discussant: To Be Announced

Competitive Threat and Strategic Disclosure During the IPO Quiet Period. Yetaotao Qiu, Concordia University
Discussant: To Be Announced

Changes in Voluntary Disclosure Behavior of Family Firms Following Indictments of Controlling Shareholders: Evidence from Korean Chaebols. Kristian D. Allee, University of Arkansas; Jeung-Yoon Chang, Sungkyunkwan University; Wonsuk Ha, Seoul National University; Yong Gyu Lee, Seoul National University
Discussant: To Be Announced

Why Do Firms Forecast Earnings for Different Periods Simultaneously? Sudipta Basu, Temple University; Caroline Lee, Temple University
Discussant: To Be Announced

13.10 International Tax Issues
Moderator: Luke Watson, Villanova University

Loss Expectation and Income Shifting. Ji Seon Yoo, Hoseo University; Ye Ji Lee, University of Seoul
Discussant: Luke Watson, Villanova University

Discussant: Wenye Tang, University of Missouri

The Impact of Internal Corporate Governance Mechanisms on Corporate Risk Disclosure: The Case of Tunisian Firms. Salem Lotfi Boumediene, Montana State University Billings; Fatma Ezzahra Abdallah, University of La Manouba; Emma Boumediene, University of La Manouba; Salma Boumediene, University of El Manar
Discussant: Sung-Jin Park, Indiana University South Bend

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12:30 PM–1:30 PM EDT

External Audit and Tax Evasion: Evidence from India. Omar Farooq, ADA University; Siva Nathan, Georgia State University; Nermeen Shehata, The American University in Cairo; Khaled Dahawy, The American University in Cairo
Discussant: Xi Ai, The University of Tennessee

13.11 Field Research in Management Accounting
Moderator: To Be Announced

Costs of Failures Associated with the Volkswagen’s Diesel Emission Fraud. Yong Gyo Lee, University of Houston—Victoria; Xavier Garza-Gomez, University of Houston—Victoria
Discussant: Ryan D. Sommerfeldt, University of Illinois at Urbana-Champaign

Does Learning by Disaggregating Accelerate Learning by Doing? The Effect of Forecast Disaggregation on the Rate of Improvement in Demand Forecast Accuracy. Ewelina Forker, Emory University; Isabella Grabner, WU Vienna University of Economics and Business; Karen Sedatole, Emory University
Discussant: Margaret B. Shackell, Ithaca College

13.12 Emerging Technologies
Moderator: Salem Lotfi Boumediene, Montana State University Billings

Internal Control Weakness Prediction: A Deep Learning Approach. Chunli Liu, Hefei University of Technology; Bin Lin, Sun Yat-sen University; Yezheng Liu, Hefei University of Technology
Discussant: Ekaete Efretuei, The University of Newcastle

Auditing an RPA-Enabled AIS. Deniz Appelbaum, Montclair State University; Stephen Kozlowski, Eastern Illinois University
Discussant: Scott L. Summers, Brigham Young University

A Quantifiable Complexity Measure to Evaluate Transparency in Government Financial Data. Deniz Appelbaum, Montclair State University; Felipe Buchbinder, Fundacao Getulio Vargas; Ricardo Lopes Cardoso, Fundacao Getulio Vargas; Hussein Issa, Rutgers, The State University of New Jersey
Discussant: Ekaete Efretuei, The University of Newcastle

13.13 Panel—Internal Controls: Theory to Practice
Moderator: Natalie T. Churyk, Northern Illinois University
Panelists: Thomas George Calderone, The University of Akron; Julia L. Higgs, Florida Atlantic University; Alan Reinstein, Wayne State University

13.14 Where Has All the Talent Gone?
Moderator: Sidney Askew, Borough of Manhattan Community College—CUNY

1:30 PM–2:00 PM EDT

Break

1:35 PM EDT

Award Presentations

AICPA Distinguished Achievement in Accounting Education Award
Tonya Flesher, The University of Mississippi

Beta Alpha Psi Outstanding Faculty Advisor Award
Janine Coupe, The University of Sydney; Steven Mezzio, Pace University; Tammy Perri, University of Nevada, Las Vegas; Jason Stanfield, Ball State University

Published as of July 29. Visit AAAHQ.ORG for current program.
<table>
<thead>
<tr>
<th>Time</th>
<th>Session Title</th>
<th>Moderator(s)</th>
<th>Panelists</th>
</tr>
</thead>
<tbody>
<tr>
<td>2:00 pm–3:00 pm EDT</td>
<td><strong>PANELS AND CONCURRENT SESSIONS</strong></td>
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<tr>
<td>14.01 CTLA—Excel Assignments for Class</td>
<td>Moderator: Jennifer M. Cainas, University of South Florida</td>
<td><strong>Excel Assignments for Accountants.</strong> Elizabeth Felski, SUNY, Geneseo</td>
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</tbody>
</table>
| 14.02 CTLA—Posters: Advanced Accounting | Moderator: Richard Walstra, Dominican University | **FASB Exposure Drafts & Firm Comment Letters: An Intermediate Accounting Assignment.** Erin Masters, Northern Kentucky University; Darius Fatemi, Northern Kentucky University  
**Redesigning the Financial Accounting Curriculum to Prepare Students for the New Accounting Profession.** Victoria Shoaf, St. John’s University; Mark Ulrich, Queensborough Community College—CUNY  
**The Value of the One-hour Credit Course: Evidence from an Interdisciplinary Course on Financial Literacy.** Ann Boyd Davis, Tennessee Tech University; Alma D. Hales, Tennessee Tech University; Bryce W. Hammer, Tennessee Tech University  
**Toward Scientific Accountants.** Katherine J. Lopez, St. Edward’s University |                                                                            |
| 14.03 Panel—Effective Learning Strategies Teaching Award Winners | Moderator: Steve Matzke, AICPA | **Panelists:** Kimberly Swanson Church, University of Missouri—Kansas City  
Stephanie Grimm, University of St. Thomas  
Mahendra Gujarthi, Bentley University  
Ethan Kinory, Rutgers, The State University of New Jersey, Camden  
Sean Stein Smith, Lehman College |                                                                            |
| 14.04 Earnings Management | Moderator: Jennifer Winchel, University of Virginia | **Can CFOs Resist Undue Pressure from CEOs to Manage Earnings?** Chris Florakis, University of Liverpool; Sushil Sainani, University of Liverpool  
Discussant: Jesse Chan, The University of Texas at Austin  
**The Role of Trait and State Moral Disengagement on FIN 48 Earnings Management.** Ashley Nicole West, Kansas State University; Gary Fleischman, Texas Tech University  
Discussant: Leonardo Barcellos, Emory University  
**Managing Earnings to Appear Truthful: The Effect of Public Scrutiny on Exactly Meeting a Threshold.** Jessen L. Hobson, University of Illinois at Urbana-Champaign; Sebastian Stirnkorb, Erasmus University  
Discussant: Dan Rimkus, The University of Texas at Austin  
**Accounting Conservatism as a Social Norm.** Jivas Chakravarthy, The University of Texas at Arlington; Timothy Shields, Chapman University  
Discussant: Jeremy Douthit, The University of Arizona |                                                                            |
| 14.05 Taxes, Networks, and Managerial Incentives | Moderator: Lisa C. Williams, University of Northern Iowa | **Do Information Sources Matter in Corporate Tax Avoidance?** Yi-Hsing Liao, Chung Yuan Christian University; Temg-Sheng Sang, Chung Yuan Christian University; Yuan-Tang Tsai, National Taipei University  
Discussant: To Be Announced  
**CEO-Board Social Ties and Corporate Tax Avoidance.** Chen Chen, Monash University; Dean Hanlon, Monash University; Mehdi Khedmati, Monash University; Eka Tan, Monash University  
Discussant: Katharine Drake, The University of Arizona |                                                                            |
14.06 Non-Public Clients and Small Audit Firms
Moderator: Xi Ai, The University of Tennessee
The Impact of Benefit Plan Audits on the Financial Statement Audit. Jaclyn Prentice, Oklahoma State University; Kenneth L. Bills, Michigan State University; Gary F. Peters, University of Arkansas
Discussant: Mindy Kim, George Mason University
The Influence of Private Clients on Office Level Audit Quality and Audit Pricing in the U.S. Jonathan Truelson, Virginia Polytechnic Institute and State University
Discussant: Jaehan Ahn, Northeastern University
Non-Big 6 Audit Firms’ Access to External Resources through Inter-Organizational Relationships (IORs): Insight from the PCAOB Form 2 from 2010 to 2018. Jeff Boone, The University of Texas at San Antonio; Lele Chen, The University of Texas at San Antonio; Juan Mao, The University of Texas at San Antonio
Discussant: Xi Ai, The University of Tennessee

14.07 Voluntary Disclosure: Measurement and Attributes
Moderator: To Be Announced
An Empirical Test of Learning in Management Earnings Forecasts. Yuan Shi, The Pennsylvania State University Great Valley; Ramgopal Venkataraman, The University of Texas at Arlington
Discussant: To Be Announced
Pension Plan Characteristics and Narrative Disclosure Readability in Annual Reports. Tsung-Kang Chen, National Chiao Tung University; Yi-Jie Tseng, Fu Jen Catholic University
Discussant: To Be Announced
Organizational Complexity, Financial Reporting Complexity, and Voluntary Disclosure. Bok Baik, Seoul National University; Marilyn Johnson, Michigan State University; Kyonghee Kim, Michigan State University; Kyunghwa Yu, National Chengchi University
Discussant: To Be Announced
Measuring Disclosure Strategy: A Data Envelopment Analysis Approach. Peter DeMerjian, University of Illinois at Chicago; Simmi Mookerjee, University of Washington; Bryce Schonberger, University of Colorado
Discussant: To Be Announced

14.08 Financial Institutions III
Moderator: To Be Announced
Fair Value Opinion Shopping or Objective Valuation? Minjae Koo, University of Houston; Yuping Zhao, University of Houston
Discussant: To Be Announced
Mutual Fund Liquidity Management, Stock Liquidity, and Corporate Disclosure. Liwei Weng, Arizona State University
Discussant: Nina Xu, University of Connecticut
Insurance Rate Regulation, Management of the Loss Reserve and Pricing. Gans Narayananmooorthy, Tulane University; John Page, Tulane University; Bohan Song, Tulane University
Discussant: To Be Announced

14.09 Analysts I
Moderator: To Be Announced
Deceptive Language, Earnings Conference Calls, and Analyst Accuracy: A Use Case for Natural Language Processing. Vineet Bhagwat, The George Washington University; Sara Shirley, Middle Tennessee State University; Jeffrey Stark, Middle Tennessee State University
Discussant: To Be Announced
Perceptions of Analysts in Australia and the U.S. on Use of the Direct and Indirect Statement of Cash Flows. Pamela Fee Kent, Queensland University of Technology; Richard Anthony Kent, University of Michigan–Dearborn; Michael Killey, University of Michigan–Dearborn
Discussant: Garen Markarian, WHU-Otto Beisheim School of Management
The Shortcomings of Segment Reporting and their Impact on Analysts’ Earnings Forecasts. Robert Gutsche, University of St. Gallen; Alex Rif, University of St. Gallen

Discussant: Brian Monsen, The Ohio State University

14.10 Striking Discoveries in Gender and Work-Life Balance Research

Moderator: Salem Lofti Boumediene, Montana State University Billings

A Word of Caution to Students: Public Accountant Perceptions of Alternative Work Arrangements. Margaret E. Knight, Creighton University; Regina Taylor, Creighton University

Does a Critical Mass of Female Directors Improve U.S. Board Performance? Yes—and Times Have Changed. Steve Buchheit, The University of Alabama; Robert Tucker Davis, The University of Alabama; Austin Lansing Reitenga, The University of Alabama

CEO Gender, Government Ownership, and Firm Performance: Evidence from China. Hanchen Li, Beijing Jiaotong University; Xiaochuan Tong, University of Massachusetts Boston

14.11 Current Issues in International Accounting

Moderator: Junjian Gu, University of Tsukuba

Recognition versus Disclosure and Audit Fees and Costs: Evidence from Pension Accounting in Japan. Masaki Kusano, Kyoto University; Yoshihiro Sakuma, Tohoku Gakuin University

Discussant: To Be Announced

Intraday Price Discovery Process to Earnings Announcements: Evidence from Japan. Toshio Moriwaki, The University of Kitakyushu; Kazuhisu Otogawa, Kobe University

Discussant: Ann Mungai, Florida Atlantic University


Discussant: Ziyao San, York University

International Evidence on the Quality of Analysts’ Cash Flow Forecasts. John Changjiang Wang, University of Cincinnati; Minna Yu, Monmouth University

Discussant: Cristi Gleason, The University of Iowa

14.12 Disclosure and Transparency

Moderator: Zhenyu Zhang, Virginia Polytechnic Institute and State University


Discussant: Xinyi Xie, University of Missouri

Length of the IPO Prospectus and Investor Demand for IPOs. Meeok Cho, Seoul National University; Sunhwa Choi, Seoul National University; Sehee Kim, Seoul National University; Woo-Jong Lee, Seoul National University

Discussant: Biyu Wu, University of Nebraska—Lincoln

Compensation Disclosure and Firm Market Performance with the Moderating Effects of Corporate Governance: Evidence from Switzerland. David Austill, Union University; Mehtap Eklund, University of Wisconsin—La Crosse; Mehmet C. Kacakulak, University of Wisconsin—La Crosse

Discussant: Dushyantkumar Vyas, University of Toronto

14.13 Trust and Control

Moderator: To Be Announced

New Controls and the Development of Trust. Jeremy Douthit, The University of Arizona; Jace Garrett, Clemson University; Dan Way, Clemson University

Discussant: Thomas Ruchit, Carnegie Mellon University

14.14 Panel—Excel Tips and Tricks for Teaching Data Analytics

Moderator: Tracie Miller-Nobles, Austin Community College

Panelists: Jennifer M. Cainas, University of South Florida

Tracie Miller-Nobles, Austin Community College
Wendy M. Tietz, Kent State University

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### Break

#### 3:30 PM–4:30 PM EDT

**PANELS AND CONCURRENT SESSIONS**

<table>
<thead>
<tr>
<th>Session</th>
<th>Title</th>
<th>Moderator</th>
<th>Presenters</th>
</tr>
</thead>
<tbody>
<tr>
<td>15.01</td>
<td>CTLA—Faculty and Service Learning</td>
<td>Maureen K. Flores, Troy University</td>
<td>Accounting Faculty: Will There be Enough. Anna J. Johnson, East Carolina University; Denise Dickins, East Carolina University; John T. Reisch, East Carolina University&lt;br&gt;Accounting for Change: Using Service Learning in the Classroom. Kimberly Tribou, McMurry University</td>
</tr>
<tr>
<td>15.02</td>
<td>CTLA—Roundtables: Student Success</td>
<td>Melissa Larson, Brigham Young University</td>
<td>Writing in 2 Directions: Teaching Students to Communicate Effectively for 2 Different Audiences. JaLynn Thomas, University of Arkansas&lt;br&gt;A Win with Students—Learning by Doing With a Team-Based Project Spanning Budgeting, Production and Performance Measurement. Karen Congo Farmer, Texas A&amp;M University; Amy Fredin, St. Cloud State University&lt;br&gt;In Forming Views of Information in Interviews. Daniel Thomas Shallcross, Baylor University; Paul Mason, Baylor University; Martin Stuebs, Baylor University&lt;br&gt;X-Tupling the CPA Pass Rate. Frank Badua, Lamar University; Clare Burns, Lamar University</td>
</tr>
<tr>
<td>15.04</td>
<td>Managers and (Mis)Reporting</td>
<td>Leah M. Diehl, The University of Alabama</td>
<td>Managerial Ability and Accounting Conservatism. Yan-Yi Chiou, National Defense University; Chia-Chun Hsieh, National Chung Cheng University&lt;br&gt;Taken for Suckers: Causal Attributions of the Consequences of Overcharging Sales Tax in Daily Deal Transactions. Joseph J. Foy, CUNY—School of Professional Studies; Vijay Sai Sampath, Fairleigh Dickinson University; Rachel M. Raskin, New York Institute of Technology; Frimette Kass-Shraibman, Brooklyn College—CUNY; Pradeep Gopalakrishna, Pace University&lt;br&gt;Exploring Contagion in Budgetary Misreporting. Jeremy Lill, The University of Kansas; Michael Majerczyk, Georgia State University; Ke Xu, Georgia State University</td>
</tr>
<tr>
<td>15.05</td>
<td>Auditor Responses to Risk</td>
<td>Delia Valentine, Virginia Polytechnic Institute and State University</td>
<td>Financial Constraints, Auditing, and External Financing. Mary Becker, Canisius College; Rani Hoitash, Bentley University; Udi Hoitash, Northeastern University; Ahmet C. Kurt, Bentley University&lt;br&gt;The Percentage of Financially Distressed Clients and Going Concern Opinions. Yuzhou Chen, University of Nebraska—Lincoln; Stuart Dearden, University of Nebraska—Lincoln</td>
</tr>
</tbody>
</table>
Disentangling Stock Return Synchronicity through the Auditor’s Perspective. Iftekhar Hasan, Fordham University; Joseph A. Micale, Fordham University; Qiang Wu, Rensselaer Polytechnic Institute

Analysis of the Impact of Audit Opinions and Investment Cash Flow Sensitivity on Related Party Transactions—Evidence from China. Wen-lye Hung, Min Jiang University; Tsui-Lin Chiang, Fu Jen Catholic University; Luo Qi, Min Jiang University; Yi-Yin Ruan, Johns Hopkins University; Yi-Ting Pan, Min Jiang University

15.06 Analysts II
Moderator: To Be Announced

Career Experience and Executive Performance: Evidence from Former Equity Research Analysts. Shawn X. Huang, Arizona State University; Artur Hugon, Arizona State University; Summer Liu, Arizona State University; Liewei Weng, Arizona State University
Discussant: Siva Nathan, Georgia State University

Do Analyst/Investor Days Preempt or Complement Upcoming Earnings Announcements? Min Park, The University of Kansas
Discussant: To Be Announced

Analyst Extraversion: Characteristics and Career Outcomes. Patrick Kielt, The Ohio State University; Marcus Kirk, University of Florida; Diana Lynn Weng, University of Florida
Discussant: Qin Li, The Hong Kong Polytechnic University

15.07 Board of Directors and Firm Performance
Moderator: Bryan Brockbank, Oklahoma State University

Does Investment Efficiency Improve After Worldwide Board Reforms? Chih-Liang Julian Liu, National Chiao Tung University; Shu-Miao Lai, National Taiwan Ocean University; Abigail Achiwa, University of Education Winneba, Accounting Students Association-ASA
Discussant: Philip Kunz, University of Missouri

Non-GAAP Earnings and Board Connectedness in a Multiplex Network. Monika Causholli, University of Kentucky; Nicole Thorne Jenkins, University of Kentucky; Valbona Sulcaj, University of Kentucky
Discussant: Bryan Brockbank, Oklahoma State University

Discussant: Biyu Wu, University of Nebraska—Lincoln

15.08 Conference Calls and Nonfinancial Disclosure
Moderator: To Be Announced

Fixed Income Conference Calls. Gus De Franco, Tulane University; Thomas Shohti, Rensselaer Polytechnic Institute; Da Xu, Tulane University; Vivi Zhu, Tulane University
Discussant: Shijia Wu, University of California, Irvine

The Internet and Our Opinions: Internet Interaction and Extremeness of Opinions on Seeking Alpha. Devin Shanthikumar, University of California, Irvine; Annie Wang, University of California, Irvine; Shijia Wu, University of California, Irvine
Discussant: Thomas Shohti, Rensselaer Polytechnic Institute

Number of Numbers: Does Quantitative Disclosure Reduce Uncertainty in Quarterly Earnings Conference Calls? John Campbell, The University of Georgia; Xin Zheng, The University of British Columbia; Dexin Zhou, Baruch College—CUNY
Discussant: Da Xu, Tulane University

15.09 Evolving Fraud Research
Moderator: To Be Announced

A Covariance Structure Analysis for Fraudulent Reporting: Evidence from Japan. Masumi Nakashima, Bunkyo Gakuin University

The Contextual Analysis of Written Communication in Fraud and Non-fraud Companies: Comparing Enron and Facebook Communications. Subash Adhikari, The University of South Dakota; G. Stevenson Smith, The University of South Dakota
15.10 The Role of Chief Executives: International Evidence
Moderator: Jenice Prather-Kinsey, The University of Alabama at Birmingham

The Value of Chief Audit Executives: Evidence from Their Turnovers. Gerald J. Lobo, University of Houston; Meng Lyu, Fudan University; Bing Wang, Nanjing University; Joseph Zhang, The University of Memphis
Discussant: Weijia Hu, The Hong Kong Polytechnic University

CEO’s Managerial Philosophy and Financial Reporting Quality: Evidence from China. Xin Dai, Drexel University; Bin Lin, Sun Yat-sen University; Chunli Liu, Hefei University of Technology; Yao Zhou, Rutgers, The State University of New Jersey, Camden
Discussant: Xiaohui Qu, Harbin Institute of Technology

The Effect of CEO Narcissism on Corporate Financial Decisions. Ying Li, Nanjing Audit University; Xiaohui Qu, Harbin Institute of Technology
Discussant: Tammy Tang, Florida International University

Technical Assistance: A Determinant of Cooperative Member Loyalty. Marcelo Bazilio Ferreira, Universidade do Vale do Rio dos Sinos; Clea Beatriz Macagnan, Universidade do Vale do Rio dos Sinos–Unisinos; Ana Maria Toaldo, Universidade Federal do Paraná; Daniel Vancin, Universidade do Vale do Rio dos Sinos
Discussant: Oksana Kim, Minnesota State University Mankato

15.11 Performance Measurement
Moderator: To Be Announced

Customer RPE: Using Customer Performance to Filter Noise out of CEO Incentive Contracts. Mary Ellen Carter, Boston College; Jae Eun Choi, Emory University; Karen Sedatole, Emory University
Discussant: M. J. Kim, University of Illinois at Urbana-Champaign

The Impact of Feedback Distribution and Performance-Contingent Bonuses on Learning and Performance. Jeremy B. Lill, The University of Kansas; Alice Muncy, Georgia State University
Discussant: Grazia Xiaomei Xiong, University of South Carolina

15.12 Panel—Keeping Newly Licensed CPAs Prepared for Tomorrow’s Profession
Moderator: To Be Announced
Panelists: Mike Decke, AICPA
Rich Gallagher, AICPA
Joe Maslott, AICPA

15.13 Teaching Data Analytics in Accounting
Moderator: To Be Announced

A Model to Integrate Data Analytics in the Undergraduate Accounting Curriculum. Ghaleb El Refae, Al Ain University; Hussein Issa, Rutgers, The State University of New Jersey; Amer Qasim, Al Ain University; Alexander J. Sannella, Rutgers, The State University of New Jersey
Discussant: Brigitte W. Muehlmann, Babson College

Balanced Scorecard: A Data Analytics Application to Monitor Police Department Performance. Laurie Burney, Baylor University; Diane J. Janvrin, Iowa State University; Maureen Mascha, Purdue University Northwest
Discussant: Christine L. Kuglin, Eastern Washington University

Teaching Data and Analytics in Accounting. Daniel E. O’Leary, University of Southern California
Discussant: Roberta J. Cable, Pace University

FERPA and IDEA in an Alexa World. Christine L. Kuglin, Eastern Washington University; Amy Cardillo, Metropolitan State University of Denver
Discussant: Daniel E. O’Leary, University of Southern California
THURSDAY, AUGUST 13, 2020

3:30 PM–4:30 PM EDT

15.14 Panel—Enhancing Accounting Education: Critical Thinking in Accounting Curricula in the Era of AI
Moderator: Kiran M. Parthasarathy, University of Houston
Panelists: Santosh Anoo, Deloitte
Kiran M. Parthasarathy, University of Houston
Wayne Thomas, The University of Oklahoma

4:30 PM–5:00 PM EDT

Break

5:00 PM–6:00 PM EDT

PANELS AND CONCURRENT SESSIONS

16.01 CTLA—Class Activities
Moderator: Eva M. Ström, Hanken School of Economics
Plato Renovation Company Case: Estimating Bad Debts Using Detailed Customer Transaction Data. Gus De Franco, Tulane University; Pengkai Lin, Tulane University
Collaborative Learning with Google Products. Maureen Kelly Flores, Troy University

16.02 CTLA—Posters: Videos, Robots, App and Clickers
Moderator: Yaneli Cruz, Instituto Tecnológico Autónomo de México
Activating Large Lecture Financial Literacy Learning through Collaboration and Clickers. Danny Roer, Ball State University; Olga McAttee, Ball State University
Basic Exposure to Alteryx and Robotic Process Automation (RPA). Richard Walstra, Dominican University
Connections and Reflections: Making Accounting Relevant with Help from Our Professional Organizations and By Using an App to Reflect. Jill Mitchell, Northern Virginia Community College
The Robots are Coming! Let’s Build a Bridge to Accounting Technology: A Case Using AccountingPod. Victoria Clout, UNSW Sydney

16.03 Data Analytics, Big Data, and Blockchain
Moderator: Deniz Appelbaum, Montclair State University
The V–Matrix: A Theory for the Life Cycle of Organizations Transitioning to and through Big Data. Guido Geerts, University of Delaware; Daniel E. O’Leary, University of Southern California
Trust but Verify: The Oracle Paradox of Blockchain Smart Contracts. Abdullah Albiziri, Montclair State University; Deniz Appelbaum, Montclair State University
Taking Bitcoin as Payments and Investment Judgment. Xu Cheng, Auburn University; Tawei (David) Wang, DePaul University
New York City Street Cleanliness: Text Mining Techniques to Social Media Information. Huijue Kelly Duan, Rutgers, The State University of New Jersey; Mauricio Codesso, Northeastern University; Zamil Alzamil, Majmaah University

16.04 Environmental, Social, and Governance Information
Moderator: Matthew Sooy, Ivey Business School
Sustainability Strategy Map and Management Sustainability Decisions. Jingyu Gao, Renmin University of China; Yukun Li, Renmin University of China; Shengjie Xia, Renmin University of China
Discussant: Grazia Xiaomei Xiong, University of South Carolina
Let’s Talk Money: The Effects of Financial versus NonFinancial Targets on Managers’ CSR Performance. Xi (Jason) Kuang, Georgia Institute of Technology; Ziyang Li, Sichuan University; Suyun Wu, Georgia Institute of Technology
Discussant: Michael Majerczyk, Georgia State University
Does Implementation of the Stewardship Code Affect Investors’ Judgment and Decision-Making on Firm’s Negative Information? Haerin Shim, University of Seoul; Jeong Eun Koo, University of Seoul; Tae Sup Shim, University of Seoul
Discussant: Matthew Sooy, Western University

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16.05 Audit Fees
Moderator: James J. Anderson, Michigan State University

Charging Audit Fees For Non-Audit Services Risks: Evidence From A Natural Experiment. The Michael Guo, Boston University

Environmental Policy and Audit Pricing. Monika Rabarison, The University of Texas Rio Grande Valley; Ibrahim Siraj, Long Island University—C. W. Post; Bin Wang, Marquette University

Clients’ Soft Money Contributions and Auditor Pricing——Evidence from a Natural Experiment on Campaign Finance Regulation. Shunlan Fang, Kent State University; Benjamin W. Hoffman, Cleveland State University; Drew Sellers, Kent State University

Audit Firms’ Corporate Social Responsibility Activities and Auditor Reputation. Josh Gunn, University of Pittsburgh; Chan Li, The University of Kansas; Lin Liao, Southwestern University of Finance and Economics; Jinxuan Yang, Southwestern University of Finance and Economics; Shan Zhou, University of Sydney

16.06 Litigation and Ethical Issues for Auditors
Moderator: Evisa Bogdani, University of Kentucky


Auditor Legal Liability, Audit Quality, and Client Dependence—Evidence from Mandatory Transformation of Auditor Organizational Form in China. Yang Cheng, University of Minnesota, Duluth; Li Wang, The University of Akron; Chafen Zhu, Zhejiang University

Do Auditors Look beyond Accounting? Evidence from Clients’ Operating Lawsuits. Feng Guo, Iowa State University; Lili Sun, University of North Texas; Qian Wang, Iowa State University

Have Ethics CPE Made CPAs to Behave More Ethically? Hossein Nouri, The College of New Jersey; Kunjal Shah, The College of New Jersey

16.07 Conservatism
Moderator: Katherine Simeon Bruere, University of Southern California

Equity Issues, Creditor Control and Market Timing Patterns: Evidence from Leverage Decreasing Recapitalizations. Michael Kisser, BI Norwegian Business School; Loreta Rapushi, Norwegian School of Economics

Discussant: Eric Gelsomin, Boston College

Social Capital, Corporate Reporting Culture and Accounting Conservatism. Mansoor Afzali, Hanken School of Economics; Iftekhar Hasan, Fordham University; Minna Martikainen, Hanken School of Economics

Discussant: Katherine Simeon Bruere, University of Southern California

16.08 Corporate Governance
Moderator: To Be Announced

Founder Certification Effect, Voluntary Disclosures, and Cost of SEO Financing. Yun Fan, The University of Texas at Arlington; Xiaozhe Ben Gu, The University of Texas at Arlington; Nandu J. Nagarajan, The University of Texas at Arlington

Discussant: Wilbur Chen, Harvard University

Corporate Governance, Product Market Competition and Announcement Return of Spinoff Firms. Lee-Hsien Pan, SUNY, Geneseo; Mang-Jou Lu, National University of Singapore; Ying-Chou Lin, Southeastern Oklahoma State University; I-Min Lin, National Cheng Chi University

Discussant: Fangfang Hou, Xiamen University

Doing Good versus Not Doing Bad: Does the Market Reflect Impact Investing and Socially Responsible Investing? Anthony C. Ng, Deakin University; Zabihollah Rezaee, The University of Memphis

Discussant: Alyssa L. Hagerty, The Pennsylvania State University

16.09 Current Issues in Accounting I
Moderator: To Be Announced

Internal Information Quality and Workplace Safety. Ole-Kristian Hope, University of Toronto; Danye Wang, New York University; Heng Yue, Singapore Management University; Jianyu Zhao, Peking University

Discussant: Claire J. Yan, Rutgers, The State University of New Jersey, Newark and New Brunswick
THURSDAY, AUGUST 13, 2020

5:00 PM–6:00 PM EDT

Does Whistleblowing Deter Peer Firms’ Financial Reporting? Fuzhao Zhou, The College at Brockport, SUNY
Discussant: Leah Beer, University of Missouri

The Impact of the Tax Cuts and Jobs Act on the U.S. Defined Benefit Pension Landscape: A Comprehensive Examination. Divya Anantharaman, Rutgers, The State University of New Jersey; Saipriya Kamath, London School of Economics; Shengnan Li, Rutgers, The State University of New Jersey
Discussant: To Be Announced

Revenue Recognition and Firms’ Information Environments: Evidence from the Adoption of ASC 606. Bruce K. Billings, Florida State University; Landon Mauler, Florida State University; Andrea Tillet, Florida State University
Discussant: Junjian Gu, University of Tsukuba

16.10 Determinants of Reporting Quality II
Moderator: Chuchu Liang, University of California, Irvine

Female Rank-and-File Accounting Employees and Internal Control Quality. Chuchu Liang, University of California, Irvine; Ben Lourie, University of California, Irvine; Eric Yeung, Cornell University
Discussant: Ranier M. Robinson, The University of Alabama

Information Acquisition Cost and Earnings Management: Evidence from the Implementation of EDGAR. Yibin Liu, University of California, San Diego
Discussant: Chuchu Liang, University of California, Irvine

Credit Supply and Corporate Earnings Quality. Brian Clark, Rensselaer Polytechnic Institute; Iftekhar Hasan, Fordham University and Bank of Finland; Ibrahim Siraj, Long Island University—C. W. Post
Discussant: To Be Announced

Financial Reporting and Audit Quality: An Examination of Firms Sanctioned by the SEC for Audit Independence Violations. Ranier M. Robinson, The University of Alabama
Discussant: To Be Announced

16.11 Global Regulatory Bodies
Moderator: Recep Pekdemir, University of Wisconsin—La Crosse

Achieving the IASB’s Output Legitimacy: A Prescriptive Model. Jenice Prather-Kinsey, The University of Alabama at Birmingham; Francesca De Luca, University of Chieti-Pescara; Ho-Than-Phat Phan, University of Chieti-Pescara
Discussant: Julie Harrison, University of Auckland

Democracy and Audit Pricing Decisions. Manthos Delis, Montpellier University; Iftekhar Hasan, Fordham University; Joon Ho Kong, Fordham University
Discussant: Mohamad Majdi Sahlool, American Accounting Academy

The Ungreening of Integrated Reporting: A Reflection on Regulatory Capture. Caroline Bridges, The University of Auckland; David Hay, The University of Auckland; Julie Harrison, The University of Auckland
Discussant: Joon Ho Kong, Fordham University

Global Analysis of Factors and Determinants of Sustainability Reporting and Assurance. Saeid Homayoun, University of Gavle; Zabihollah Rezaee, The University of Memphis
Discussant: Dina El Mahdy, Morgan State University

16.12 Dialogue on Capital Decisions
Moderator: To Be Announced

Can Guaranteed Loan from Related Parties Promote Firms’ Innovation Behavior? Evidence from China Listed Firms. Aolin Leng, Northwestern Polytechnical University; Mengdi Wang, Xi’an Jiaotong University; Zili Zhuang, The Chinese University of Hong Kong

CEO Empathy and Mergers and Acquisitions Activity. Ji Woo Ryou, The University of Texas Rio Grande Valley; Rolando Sanchez, The University of Texas Rio Grande Valley

The Effects of Non-Executive Variable and Fixed Compensation on Cost of Equity Capital. Shengmin Hung, Soochow University; Chun-You Ko, Soochow University

Published as of July 29. Visit AAAHQ.ORG for current program.
The Valuation Effects of Capital Structure and Earnings Quality on Firms in the Hotel Industry. Ying Chen, Jacksonville University; Robert Houmes, Jacksonville University; Robert Boylan, Jacksonville University

16.13 Corporate Governance
Moderator: Keyi Zhao, Rutgers, The State University of New Jersey

The Governance Role of Lender Monitoring: Evidence from Borrowers’ Tax Planning. Jianning Huang, The University of Memphis; Pei Shao, University of Lethbridge; Feixue Xie, The University of Texas at El Paso; Fuzhao Zhou, The College at Brockport, SUNY
Discussant: Timothy J. Fogarty, Case Western Reserve University

Does Materiality Motivate Management to Shorten Misstatement Detection Periods? Yongtao Hong, North Dakota State University
Discussant: Jianning Huang, St. Francis Xavier University

An Inquiry into the Mission Statements and Core Values of Public Accounting Firms: Guiding Beacon or Institutional Façade? Timothy J. Fogarty, Case Western Reserve University; Joseph Hashem, Kent State University; R. Drew Sellers, Kent State University
Discussant: Dana Wallace, University of Central Florida

5:00 PM–6:00 PM EDT
The Outstanding Reviewer Award recognizes truly outstanding reviewers who provided many high quality and timely reviews to The Accounting Review during Mary E. Barth’s term as Senior Editor from 2017 to 2020. Award recipients were selected by a committee of TAR Editors, Brad A. Badertscher, as chair, Jacqueline S. Hammersley, and Sonja O. Rego, with Mary Barth’s oversight. The committee considered three key TAR reviewer performance metrics—number of completed reviews, average editor-rating of the quality of the reviews, and review timeliness—as well as nominations from editors. The recipients are a select group of individuals, who represent the top 3.4% of TAR reviewers.

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- Jaron H. Wilde, The University of Iowa
- Frank Zhou, University of Pennsylvania
EFFECTIVE LEARNING STRATEGIES IN THE PRESENTATION GALLERY

MONDAY, AUGUST 10–THURSDAY, AUGUST 13, 2020 — 11:00 AM–7:00 PM EDT

A Segregation of Duties Teaching Case Regarding Employee Fraud in a University Athletics Department. Wade Brewer, University of Central Missouri; Donald C. Wengler, University of Central Missouri


An Evaluation of Methods for Teaching Auditing Students Auditor Independence Compliance Rules. Dawn Anderson, University of Central Missouri; Wade Brewer, University of Central Missouri; Donald Wengler, University of Central Missouri

Analytics in Accounting Programs: Using Dashboards to Visualize Assessment of Learning Data. Mary Howard, Tennessee Tech University

Brothers’ Candles: Creating, Maintaining, Analyzing, and Visualizing Data. Jaclyn Gabrielson, College of St. Benedict and St. John’s University; Kelly Prestby, University of South Carolina, Beaufort; Benjamin Trnka, College of St. Benedict and St. John’s University

Career Success Skills: Stronger Together = Faculty, Professionals, and Students. Terry Campbell, Indiana University Bloomington; Christopher Cook, Indiana University Bloomington; Amanda B. Josefy, Indiana University Bloomington

Career, Skills, and Course Value: A Managerial Accounting Case Study. Sandria Stephenson, Kennesaw State University

Creating a Practical Collaborative Class to Write an Academic Manuscript Using the Active Methodology in Accounting. Jose Dutra de Oliveira Neto, Universidade de São Paulo; Edeilton Torres de Brito, Universidade de São Paulo

Demystifying Accounting for Uncollectible Accounts. Marc A. Giulian, Montana State University

Discrepancy in Accounting Theory and Pedagogy: Accounting Theory and Pedagogy Development for Merchandising Business. Yeong Choi, St. John’s University; Sylwia Gornik-Tomaszewski, St. John’s University

Effect of the 150-hour Accounting Curriculum on the Higher Education Market. Mary Cooper, Utica College

Enhancing the Students’ Learning Experience in Intermediate Accounting by Combining Academic Research, Critical Thinking, and Data Analytical Skills. Joseph Faello, Mississippi State University

Experiential Learning that Empowers the Students and the Community: SURE at University of Houston. Charles D. Becker, University of Houston; Saleha B. Khumawala, University of Houston

Finding the Fraudster: A Problem-Based Learning Activity for the Auditing Classroom. Christie Novak, LeMoyne College

Fostering Student Agency: A Gamified Approach to Accounting Data and Analytics Education. Gia M. Chevis, Baylor University

Going International Means Going There! Until the Pandemic!? Terry Campbell, Indiana University Bloomington; Yu-Ho Chi, The University of Tennessee at Martin; Christopher Cook, Indiana University Bloomington; Amanda B. Josefy, Indiana University Bloomington

Implementing Career Anchor Methodology and Its Link to Ethics in an Auditing or Accounting Course. Barbara S. White, University of West Florida

It’s Not Too Early to Do the Work of a Professional: Using Technical Update Assignments to Develop Accounting Understanding and Real-World Skills. Darius Fatemi, Northern Kentucky University; Catherine Neal, Northern Kentucky University

Make Excel Entertaining and Fun. Tim Creel, Lipscomb University; Christina M. Olear, The Pennsylvania State University Brandywine; Veronica Paz, Indiana University of Pennsylvania; Jameson Pownall, The Pennsylvania State University

Making Government and Not-for-Profit Fun with a Scavenger Hunt. Jaclyn Gabrielson, College of St. Benedict and St. John’s University; Benjamin Trnka, College of St. Benedict and St. John’s University

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Pivot to Plan B. Tim Creel, Lipscomb University; Christina M. Olear, The Pennsylvania State University Brandywine; Veronica Paz, Indiana University of Pennsylvania

Preparing Your Students for Uncertainty: Adaptation Through Student Presentation Technology Surprises. Charles J. Leflar, University of Arkansas; Katie L. Terrell, University of Arkansas

Presenting Contrasts and Alternatives Within Your Learning Objective, So That You Can Accomplish Your Learning Objective. Darius Fatemi, Northern Kentucky University; Catherine Neal, Northern Kentucky University

Problem Based Learning (PBL): Promoting Soft Skills in Accounting Education. Jose Dutra de Oliveira Neto, Universidade de São Paulo; Edeilton Torres de Brito, Universidade de São Paulo

Skill-Centered Teaching in the Accounting Classroom. Fengyun Wu, Manhattan College

Step Up Your Data Analytics Course Game Plan. Markus Ahrens, St. Louis Community College, Meramec; Cathy J. Scott, University of North Texas at Dallas

Teaching Foundational Skills Outside the Financial Accounting Classroom: Podcasts, Excel Tutorials, and Narrated PowerPoints. Boz Bostrom, College of St. Benedict and St. John’s University; Benjamin Trnka, College of St. Benedict and St. John’s University

The “Sweetest” Way to Learn Managerial Accounting: The JB Honey Case Study. Jaclyn Gabrielson, College of St. Benedict and St. John’s University; Benjamin Trnka, College of St. Benedict and St. John’s University

Using Instructional Teaching Technology in Enhancing Learning Outcomes of Accounting Learners. Mohammed Mohi Uddin, Queen’s University Belfast

Using Instructional Teaching Technology in Enhancing Learning Outcomes of Accounting Learners: A Constructivist Perspective. Mohammed Mohi Uddin, Queen’s University Belfast

Using the Paperless Classroom to Teach Sustainability and Accounting Principles in a Managerial Accounting Class. Tim S. Creel, Lipscomb University; Christine M. Olear, The Pennsylvania State University Brandywine; Veronica Paz, Indiana University of Pennsylvania
EMERGING AND INNOVATIVE RESEARCH IN THE PRESENTATION GALLERY

MONDAY, AUGUST 10–THURSDAY, AUGUST 13, 2020 — 11:00 AM–7:00 PM EDT

1619 and The Accounting Profession. Evelyn A. McDowell, Ryder University

Cluster Analysis of Share Price: How Firm Characteristics Relate to Accounting Metrics. Mfon J. Akpan, Savannah College of Art and Design; Guneet Dhillon, Dalhousie University; Kim Trottier, Simon Fraser University

Does Organizational Ambidexterity Affect Financial Reporting Quality. Emmanuel Mwaungulu, University of Wisconsin–Whitewater

Female Representation in Boards of Directors and Environmental Disclosure: Evidence on the Brazilian GHG Protocol Program. Sarah Amaral Fabricio, Universidade Federal de Santa Catarina; Denize Ferreira, Universidade Federal de Santa Catarina; Suliani Rover, Universidade Federal de Santa Catarina

IFRS versus Regulatory Accounting GAAP: Value Relevance of Brazilian Electric Utility Firms Accounting Information. Alex M. Ribeiro, Universidade Federal de Santa Catarina; Marilia P. Ferreira, Universidade Federal de Santa Catarina; Carlos Henrique Silva do Carmo, University of Goiás

Machine Learning Methods for Balancing Data in Accounting Research. Eo J. Lee, Florida International University

Microfinance Industry: The Aftermath of an Unprecedented Crisis. Sandra O. Frempong, New England College

Network Structure and Auditor Compensation: Evidence from a Bipartite Network. Deju Zhang, University of Groningen

Prediction of Corporate Bankruptcy: A Multi-Class Approach. Ali Saeedi, University of Minnesota Crookston

Quality in Australian Higher Education and the Role of External Benchmarking: A Case Study in Accounting. Syed Ashraf, International Pathway College, University of Tasmania; Phil J. Hancock, The University of Western Australia; Trevor D. Wilmshurst, University of Tasmania

Textual Analysis of Earnings Calls: Differences between the Firms. Yusuf Joseph Ugras, La Salle University; Nilofar Varzgani, La Salle University

The Relationship between CEOs’ Directorate Ties and Firm Operational Efficiency. Hui-Wen Hsu, Feng Chia University

Timeliness versus Completeness: An Event Study About Investor Reactions Over Financial Information. Alex M. Ribeiro, Universidade Federal de Santa Catarina; Marilia P. Ferreira, Universidade Federal de Santa Catarina

Will He Stay or Will He Go? How Taxes and Team Market Value Affects the NBA Free Agents Decision Making. José Alonso Borba, Universidade Federal de Santa Catarina; Fábio Minatto, Universidade Federal de Santa Catarina; Victor T. Muller, Universidade Federal de Santa Catarina

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Audit Partner Gender and the Reporting of Conservative Earnings. Henri Akono, The University of Maine; Khondkar Karim, University of Massachusetts Lowell; Anqi Tao, University of Massachusetts Lowell

Automation and the Integrated Audit—Embracing the Emerging Technology and Its Implication. Bea Chiang, The College of New Jersey

Can Auditor Expertise Contribute to Positive Contagion? Yu-Shan Chang, Tamkang University; Dana A. Forgione, The University of Texas at San Antonio; Fan-Hua Kung, Tamkang University; Magdalene Neptune, Tamkang University

Corporate Innovation and Audit Fees. Donald R. Deis, Texas A&M University—Corpus Christi; Hsiao-Tang Hsu, Texas A&M University—Corpus Christi; Daqun David Zhang, Texas A&M University—Corpus Christi

Do Auditors Convey Financial Misstatement Risks through Audit Opinions? A Textual Analysis of Modified Audit Reports in China. Kenny Z. Lin, Lingnan University; Wei Qiang, Harbin Institute of Technology, Shenzhen; Hau Yi Yeung, City University of Hong Kong

Do Financial Institutions Practice Less Tax Avoidance than Other Companies? Rogiene Santos, University of Sao Paulo; Amaury José Rezende, University of Sao Paulo

Firm’s Geographic Location and Tax Avoidance: Urban versus Non-Urban Firms. Yun Ke, The University of Texas at El Paso; Fuzhao Zhou, The College at Brockport, SUNY

High-Speed Railway, Human Resource Constraints, and Audit Office Switch. K. Hung Chan, Caritas Institute of Higher Education; Qiliang Liu, Huazhong University of Science and Technology; Phyllis Lai Ian Mo, City University of Hong Kong; Li Tian, Huazhong University of Science and Technology/City University of Hong Kong

Lower Taxes or Better Prepayment Position: What Do People Prefer? Govind S. Iyer, University of North Texas; Steven E. Kaszak, University of North Texas


The Effects of Analysts’ Tax Expense Forecast Accuracy on Corporate Tax Avoidance: An International Analysis. Ye-Ji Lee, University of Seoul

The Effects of Income Tax Reforms of the Sound Finance Program on the Implicit Tax of Imputation Credit and Corporate Tax Avoidance. Ming-Chin Chen, National Chengchi University; Huan-Yi Li, National Changhua University of Education; I-Min Lin, National Chengchi University

The Relationship between Related Party Transactions, Auditor Characteristics, and Audit Failure. Yushun Hung, Fu Jen Catholic University