

2021 Diversity Midyear Meeting Saturday, October 23, 2021

7:00 am–5:00 pm

Registration
Room

8:00 am–9:00 am

Breakfast
Room

9:00 am–10:15 am

Plenary—Equity and Inclusion, Sharing the Vision
Room

Behavioral Ethics - 1.5 CH

Welcome

Kirsten Cook, Texas Tech University

Amelia Hart, The University of Tennessee

Speaker: Matt Anderson, AAA Interim Director—Focusing on Diversity, Equity and Inclusion,
Michigan State University

10:15 am–10:30 am

Break

10:30 am–12:00 pm

Concurrent Sessions

1.01: Research Presentations 1—Breakout 1A
Room

Behavioral Ethic - 1.8 CH

A Content Analysis of the Portrayal of Underrepresented Minorities in Principles of Accounting Textbooks

Sydnee Manley, Providence College

LaToya Louise Flint, The University of Mississippi

Chevonne Alston, The University of Mississippi

Impact of Social Networks for Black Professionals on Obtaining Challenging Assignments

R. Mithu Dey, Howard University

Lucy Lim, Howard University

Life Experiences of a Black Accounting Faculty Member.

Mark C. Dawkins, University of North Florida

Saturday, October 23, 2021 (continued)

10:30 am–12:00 pm

1.02: Research Presentations 1—Breakout 1B

Room

Accounting - 1.8 CH

Asymmetric Cost Behavior and Operating Strategy in the Airline Industry

Zhimin Jimmy Yu, University of Houston–Downtown

Mark C. Anderson, University of Calgary

Strength in Numbers: Politician Stock Ownership and Corporate Tax Benefits

Michelle Harding, Virginia Polytechnic Institute and State University

Jonghwan Kim, Yonsei University

KwangJoo Koo, Kyungpook National University

Michael Thomas Paz, Cornell University

The Causal Effect of Unionization on Firms' Earnings Management: Evidence from the Regression Discontinuity Design

Guoyu Lin, Clarkson University

The Effect of Product Market Competition on Mandatory Disclosure Deficiency Strategy

Hanyong Chung, Southern Connecticut State University

12:00 pm–1:30 pm

Lunch

Room

1:30 pm–3:00 pm

Concurrent Sessions

2.01: Breakout 2A

Room

Accounting - 1.8 CH

Narratives of Crisis: Accounting in the Time of the 2008 Global Financial Crisis

Joanne Sopt, San Francisco State University

The Business of Incarceration in the United States

Joanna L. Garcia, John Carroll University

Mariah Webinger, John Carroll University

The Emergence of Racial Sympathy: Evidence from the Stock Market Reaction to Anti-Asian Sentiment during COVID-19

Saipriya Kamath, The London School of Economics and Political Science

Ankita Marwaha, Indian School of Business

Devin M. Shanthikumar, University of California, Irvine

Saturday, October 23, 2021 (continued)

1:30 pm–3:00 pm

2.02: Breakout 2B

Room

Accounting - 1.8 CH

Board Diversity and Fraud: Can a Diverse Board Mitigate Fraud?

Robbie Bishop-Monroe, St. Mary's University

Sylvester Makoko, Birmingham Southern College

Sarah Walker, Creighton University

Bobby Waldrup, Loyola University Maryland

Board Networks and Audit Quality.

Youngbin Kim, Western Connecticut State University

Jaeseong Lim, Coastal Carolina University

Juan Qin, SUNY College at Oneonta

Senior Leadership over Financial Reporting: Does Female Representation on the Board Impact the Association between Executive Gender and Reporting Failures?

Adrienne C. Rhodes, The University of Iowa

Daniel Russomanno, The University of Arizona

3:00 pm–3:15 pm

Break

3:15 pm–4:30 pm

The Importance of Racial Diversity to Tax

Room

Behavioral Ethics - 1.5 CH

Introduction

Kirsten Cook, Texas Tech University

Speaker: Dorothy A. Brown, Emory University

For far too long tax law has been considered to be colorblind. After all our tax laws generally do not explicitly mention race. But as I demonstrate in *The Whiteness of Wealth*, the absence of race being mentioned does not negate the reality that black Americans are more likely to pay higher taxes than their white peers. The journey behind the scenes to produce my two decades of research will be the focus of my keynote along with a call to arms for others to make similar breakthroughs in their particular tax and accounting fields.

Saturday, October 23, 2021 (continued)

4:30 pm–4:45 pm

Break

4:45 pm–5:45 pm

Concurrent Sessions

3.01: Doctoral Student Presentations/Panel Breakout 3A

Room

Auditing - 1.2 CH

Auditors' CFE Designation and Its Impact on Financial Reporting Quality and Internal Control Weaknesses

Larry Joseph Barnes, University of Wisconsin–Platteville

The Effect of Media Sensationalism and Audit Firm Responses on Audit Firm Reputation

LaToya Louise Flint, The University of Mississippi

3.02: Breakout 3B: How Does Inclusion Fit within DRs and CRs? Using Media to Naturally Encourage Diversity, Equity, and Inclusion Conversations Related to Accounting

Room

Behavioral Ethics - 1.2 CH

Panelists: Susan R. Cockrell, Austin Peay State University

Susan M. McCarthy, Arrupe College of Loyola University Chicago

Tracie Miller-Nobles, Austin Community College

Sunday, October 24, 2021

7:00 am–1:00 pm

Registration

Room

8:00 am–9:00 am

Breakfast

Room

9:00 am–10:15 am

Plenary Session

Room

CPE - 1.0 CH

Speaker: TBA

Sunday, October 24, 2021 (continued)

10:15 am–10:30 am

Break

10:30 am–12:00 pm

Concurrent Sessions

4.01: Breakout 4A

Room

Accounting - 1.8 CH

Examining the Relationship between Sexual Orientation/Gender Identity Policies and Employee Job Satisfaction in Public Accounting Firms

Michael Scott Lail, Wingate University/University of Northwestern Ohio

Certified Public Accountant Exam Change—Implications for the Triumvirate

Lydia N. Didia, Jackson State University

Renee Flasher, The Pennsylvania State University Harrisburg

Justyna Skomra, The Pennsylvania State University

Psychological Resources That Help Women Accountants Flourish: Exploring the Relationships between Organisational Practices, Psychological Resources, and Organizational Outcomes

Alessandro Ghio, Monash University

Carly Moulang, Monash University

4.02: Breakout 4B

Room

Auditing - 1.8 CH

Auditor Gender and Conditional Conservatism

Henri Akono, The University of Maine

Khondkar E. Karim, University of Massachusetts Lowell

Anqi Tao, University of Massachusetts Lowell

Critical Audit Matters: Archival Evidence from S&P 500 Firms

Tina X. Wang, The University of Texas

The Auditor-Valuation Specialist Cooperative Alliance in the Fair Value Audit of Complex Financial Instruments

Dereck D. Barr-Pulliam, University of Louisville

Jennifer R. Joe, University of Delaware

Stephani A. Mason, DePaul University

Kerri-Ann Sanderson, Bentley University

12:00 pm–1:30 pm

Business Meeting: How Will We Serve You?

Room