**Doctoral Student and Early Scholar Consortium**

The purpose of the Consortium is to stimulate students’ and early scholars’ awareness of public interest research in accounting by providing a forum for discussion and opportunities for networking with other Ph.D. students and new scholars interested in public interest and gender issues related topics.

The Public Interest and Gender Issues and Worklife Balance Sections expresses its appreciation to those who have helped to develop the Consortium program.

**Director of the Consortium**
Charles P. Cullinan, Bryant University

**Consortium Speakers**
Natalie T. Churyk, Northern Illinois University
Amy M. Hageman, Kansas State University
Marsha M. Huber, Youngstown State University

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<th>Time</th>
<th>Event Description</th>
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<tr>
<td>7:30 am–8:00 am</td>
<td><strong>Doctoral/Early Scholar Breakfast</strong> Room</td>
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<tr>
<td>8:00 am–11:45 am</td>
<td><strong>Doctoral/Early Scholar Consortium</strong> Accounting - 0.0 CH</td>
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<tr>
<td>8:00 am–9:00 am</td>
<td><strong>Introductions and Panel Discussion of the Role of Public Interest and Gender Issues Research in a Research Career</strong> Room</td>
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<td>9:00 am–10:15 am</td>
<td><strong>Breakout Sessions, Review of Participants’ Research</strong> Room</td>
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<td>10:30 am–11:00 am</td>
<td><strong>Coffee Break</strong> Room</td>
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<td>11:00 am–11:45 am</td>
<td><strong>Navigating the Editorial Process: Responding to Reviewer Comments</strong> Room</td>
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2020 Joint Conference and Doctoral/Early Scholar Consortium of the Public Interest and Gender Issues and Worklife Balance Sections
Friday, March 27, 2020

0:00 am–0:00 pm
Registration
Room

12:00 pm–1:15 pm
Lunch
Room

1:15 pm–2:45 pm
Gender Group
Room

Accounting - 1.8 CH

Moderator:

CEO Gender, Government Ownership, and Firm Performance: Evidence from China
Hanchen Li, Beijing Jiaotong University
Xiaochuan Tong, University of Massachusetts Boston
Discussant: Andrea M. Romi, Texas Tech University

Majoring in Accounting: Effects of Gender, Difficulty, Career Opportunities, and the Impostor Phenomenon on Student Choice
Kathryn Enget, University at Albany, SUNY
Joanna L. Garcia, John Carroll University
Mariah Webinger, John Carroll University
Discussant: Nancy L. Harp, Clemson University

Accounting in Feminist Social Movements: Examining Time’s Up
Andrea M. Romi, Texas Tech University
Stacy Chavez, Texas Tech University
Robin W. Roberts, University of Central Florida
Discussant: Lisa R. Baudot, University of Central Florida

2:45 pm–3:00 pm
Break
Room

3:00 pm–4:30 pm
Concurrent Sessions

1.01: Paper Session 2
Room

Accounting - 1.8 CH

Moderator: Andrea Scheetz, Georgia Southern University

Divisions Within: Internal Professional Rifts over the Formal Recognition of Tax Specialists in Canada
Till-Arne Hahn, Queen’s University
Discussant: Richard S. Barnes, North Carolina State University
3:00 pm–4:30 pm

**Financializing Public-Private Infrastructure: The Emergence of Equity Sales**
Stewart Smyth, The University of Sheffield
Dexter Whitfield, Flinders University
Discussant: Mitchell Stein, Western University

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

1.02: Group 5
Room

**Business Management and Organization - 1.8 CH**
Moderator: Christopher J. Skousen, Utah State University

**Overcoming the Resource Curse? Accounting, Transparency and Socio-Economic Dimensions of the Oil and Gas Sector in Ghana: A Critical Analysis**
Sharif M. Khalid, The University of Sheffield
Jim Haslam, The University of Sheffield
Discussant: Cynthia L. Krom, Franklin & Marshall College

**Foul and Fantastic Pestilence: The Formation and Function of Citizen Committees to Manage Cities During Devastating Epidemics**
Cynthia L. Krom, Franklin & Marshall College
Discussant: Dana M. Wallace, University of Central Florida

**Executive Pay Benchmarking and the Culture of Median Pay**
Nadine de Gannes, University of Western Ontario
Discussant: Natalia M. Mintchik, University of Cincinnati

4:45 pm–5:15 pm

**Plenary Session**
Room

**Specialized Knowledge and Applications - 0.5 CH**
Speaker: Nick McGuigan, Monash University and Co-Founder of The Accountability Institute

5:30 pm–7:00 pm

**Reception**
Room

**Dinner on Your Own**
Saturday, March 28, 2020

0:00 am–0:00 pm

Registration
Room

7:30 am–8:30 am

Breakfast and Research Forum Roundtable
Room

Accounting - 1.0 CH

Table 1:
Reputation Repair after a Restatement: The Role of CSR Disclosure
Lei Dong, University of Idaho
Ken Wang, University of Pittsburgh

When It Pays to be a Friend: An Investigation into Investors’ Judgments Toward CSR Companies Following a Financial Restatement
Erik S. Boyle, University of Cincinnati
Natalia M. Mintchik, University of Cincinnati
Rick C. Warne, University of Cincinnati

Table 2:
Declines in U.S. Public Sector Pension Plans: Exploring the Causes
Paula B. Thomas, Middle Tennessee State University
Katherine Thomas, Center for Therapeutic Assessment

Public Accounting Firm Reputation and Status Incentives for Employee Benefit Plan Audit Quality
Matthew Reidenbach, James Madison University

Table 3:
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
Yaou Zhou, Rutgers, The State University of New Jersey, Camden

Is All Controversy Created Equal? A Framework for Research on Controversial Industries
Jacob Lennard, University of Central Florida

Table 4:
An Investigation of the Reporting of Significant Diversions of Assets on Form 990
Andrea Scheetz, Georgia Southern University
Aaron Wilson, Ohio University
William B. Dowis, Georgia Southern University

Client Earnings as a Determinant of Efficiency In Service Delivery: A Longitudinal Assessment of the State-Federal Vocational Rehabilitation
Bryan O. Gere, University of Maryland Eastern Shore
Royce D. Burnett, Old Dominion University
Assyad Al-Wreikat, Frostburg State University
Ouadie Akaaboune, Sam Houston State University

Table 5:
Tax Disclosures in Sustainability Reports
Sara A. Reiter, Binghamton University, SUNY
Saturday, March 28, 2020 (continued)

8:30 am–10:00 am

Concurrent Sessions

Paper Session 3

Room

Behavioral Ethics - 1.8 CH

Moderator: Till-Arne Hahn, Queen’s University

Ethics Education in Accounting: Lessons from Other Professions
Richard S. Barnes, North Carolina State University
Discussant: Louella J. Moore, Washburn University

Do Your Values Become Your Destiny? Insights from the Schwartz Theory of Basic Values on Factors of Fraudulent Behavior
Natalia M. Mintchik, University of Cincinnati
Discussant: Sue P. Ravenscroft, Iowa State University

Recognizing and Combating the Ideological Apparatus Implicit in Cost and Management Accounting Pedagogy
Louella J. Moore, Washburn University
Discussant: Paul F. Williams, North Carolina State University

10:00 am–10:15 am

Break
Room

10:15 am–11:45 am

Concurrent Sessions

2.01: Paper Session 4

Room

Regulatory Ethics - 1.8 CH

Moderator: Cynthia L. Krom, Franklin & Marshall College

How Stock Options Influence People to Whistleblow
Andrea Scheetz, Georgia Southern University
Joseph M. Wall, Marquette University
Aaron Wilson, Ohio University
Discussant: Nadine de Gannes, University of Western Ontario

Political Grammars of Justification and Cost Benefit Analysis in SEC Rulemaking
Lisa R. Baudot, University of Central Florida
Dana M. Wallace, University of Central Florida
Discussant: Stewart Smyth, The University of Sheffield
Saturday, March 28, 2020 (continued)

10:15 am–11:45 am

SEC Proposals to “Modernize” Auditor Independence Rules: Doublespeak for Capitulating to the Big 4’s Dominance?
Francine McKenna, American University
   Discussant: Patrick T. Kelly, Providence College

2.02: Alternative Work Arrangements Group
Room

Accounting - 1.8 CH

A Word of Caution to Students: Public Accountant Perceptions of Alternative Work Arrangements
Margaret Knight, Creighton University
Regina Taylor, Creighton University
   Discussant: Derek W. Dalton, Clemson University

Institutional Complexity around Public Accounting Work Hours and the Multi-Generational Workforce
Lisa R. Baudot, University of Central Florida
Khim Kelly, University of Central Florida
Aaron McCullough, University of Central Florida
   Discussant: Stacy Chavez, Texas Tech University

Telecommuting in Public Accounting: An Investigation of Relationship Dynamics
Penelope Lee Bagley, Appalachian State University
Derek W. Dalton, Clemson University
Christopher K. Eller, Appalachian State University
Nancy L. Harp, Clemson University
   Discussant: Kathryn Enget, University at Albany, SUNY

12:00 pm–1:15 pm

Lunch and Awards
Room

1:30 pm–2:30 pm

Panel Discussion
Room

Accounting - 1.2 CH

Moderator: Derek W. Dalton, Clemson University

Panelists:
2:30 pm–2:45 pm

Break
Room

2:45 pm-4:45 pm

Paper Session 5
Room

Accounting - 1.8 CH

Moderator: Nadine de Gannes, University of Western Ontario

Paradox Theory: Synthesis and Research Opportunities in Corporate Sustainability
Nadra Pencle, Ball State University
Discussant: Michael L. Kraten, Houston Baptist University

Corporate Social Responsibility and Lawsuit Settlement: Evidence from Special Items
Christopher J. Skousen, Utah State University
Li Sun, The University of Tulsa
Discussant: Amy M. Hageman, Kansas State University

How Firms Respond to Mandatory GHG Emissions Reporting Regulation: An Examination of Discretionary Carbon Disclosure Practices
Juhyun (June) Jung, The University of Queensland
Peter Clarkson, The University of Queensland and Simon Fraser University
Kathleen Herbohn, The University of Queensland
Discussant: Charles P. Cullinan, Bryant University