

Friday, March 27, 2020

0:00 am–0:00 pm

Registration
Room

7:00 am–7:50 am

Breakfast
Room

7:50 am–8:10 am

Welcome
Room

Speaker: Karen B. McCarron, Georgia Gwinnett College

8:10 am–9:00 am

Future Forward: Prepping Tomorrow's Leaders Today
Room

Personal Development - 1.2 CH

Speaker: Joni Wilson Ferguson, Leaders Amplify, The Walt Disney Company

9:10 am–10:00 am

Impact the Future: Integrating Practice, Teaching, and Scholarship with Design Ideas from the Far Reaches of the Accounting Universe
Room

Personal Development - 1.2 CH

Speaker: William E. McCarthy, Michigan State University

10:00 am–10:20 am

Break
Room

Friday, March 27, 2020 (continued)

10:20 am–12:00 pm

Concurrent Sessions

1.01: 20 Excel Tips and Tricks for Teaching Data Analytics: Hands-On, Bring Your Computers Room

Specialized Knowledge - 2.0 CH

Panelists: Jennifer M. Cainas, University of South Florida
Wendy Tietz, Kent State University

1.02: ED Talks—Short (e.g. 15-minute TED-Like Talks) Talks About Teaching and Learning Room

Personal Development - 2.0 CH

Stand-Alone v. Integrated Accounting Ethics
Joseph Krupka, Florida State University

Accounting Options and Opportunities: Small Things Have an Impact: A “Conversation” with Online Graduate Accounting Students
Sandria S. Stephenson, Kennesaw State University

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

Using How It’s Made to Teach Managerial Accounting
Karen B. McCarron, Georgia Gwinnett College

1.03: Doctoral Student-Faculty Interchange: Financial Information and Business Outcomes Room

Taxes - 2.0 CH

Moderator: Dan Stone, University of Kentucky

Information Foraging and Technology Choices in Accounting Professionals’ Tax Research
Leah Morgan Diehl, The University of Alabama
Discussant: Katarzyna K. Rugar, Georgia Institute of Technology

Pre-Populated Tax Returns: A Framework for Taxpayer Adoption and the Effect on Tax Compliance
Jason Schwebke, University of Central Florida
William Douglas Brink, Miami University
Victoria Jane Hansen, The University of North Carolina at Wilmington
Charles F. Kelliher, University of Central Florida
Discussant: Nikki MacKenzie, Georgia Institute of Technology

Friday, March 27, 2020 (continued)

10:20 am–12:00 pm

Rejections, Incentives, and Employee Creativity: When Chocolate Is Better Than Cash

Wenqian Hu, Georgia Institute of Technology
Eddy Cardinaels, Tilburg University and KU Leuven
Bart Dierynck, Tilburg University

Discussant: Theresa A. Libby, University of Central Florida

Let's Talk Money: The Effects of Financial versus Non-Financial Targets on Managers' CSR Performance

Suyun Wu, Georgia Institute of Technology
Discussant: Dan Stone, University of Kentucky

1.04: Research with an Impact on the Profession

Room

Personal Development - 2.0 CH

Academic Research in Accounting Education: Using Proven Results for Teaching Innovations

Cynthia E. Bolt-Lee, The Citadel

Examining Factors Associated with the Pedagogical Practices Used by Accounting Faculty

Holly Hawk, The University of Georgia

A Workshop on Developing Leadership Skills in Accounting Coursework

Susan Lynne Wright, The Citadel

Leadership in Accounting Education—Contingency Theory

Angela A. Gomez, Keiser University

1.05: Financial Accounting Research with an Impact on Scholarship

Room

Accounting - 2.0 CH

Moderator: Paige D. Bressler, College of Charleston

The Relationship between Proximity to Debt Covenants and Earnings Management: A Neuroscience Imaging Approach

Amal A. Said, Northern Kentucky University
Hassan Hassab-Elnaby, The University of Toledo
Ahmed Abdel-Maksoud, Abu Dhabi University

Discussant: Jonathan Andrew Milian, Florida International University

Spinning the CEO Pay Ratio Disclosure

Austin Starkweather, Vanderbilt University
Audra Boone, Texas A&M University
Joshua Tyler White, Vanderbilt University
Discussant: Tian Qiu, University of Kentucky

Friday, March 27, 2020 (continued)

10:20 am–12:00 pm

Did the Recognition of Operating Leases Cause a Decline in Equity Valuations?

Jonathan Andrew Milian, Florida International University

Eo Jin Lee, Florida International University

Discussant: Susan R. Cockrell, Austin Peay State University

The Real Consequence of Information Bundling: Evidence from Takeovers

Tian Qiu, University of Kentucky

Discussant: Austin Starkweather, Vanderbilt University

12:00 pm–1:20 pm

Lunch

Room

1:20 pm–3:00 pm

Concurrent Sessions

2.01: Tech Tools ED Talks (e.g., Hands-On 15-Minute TED Like Talks) Bring your Computers

Room

Specialized Knowledge - 2.0 CH

Integrating Technology Tools into Your Classroom: Using MOOCs and LinkedIn to Help Prepare Our Students for their Future

Scott Dell, Francis Marion University

MAKAR 101: Creating Your Own Augmented Reality and Virtual Reality Application for Free

Mfon Akpan, Savannah College of Art and Design

How to Use AI Apps to Unleash the Power of Your Audit Program

Deniz A. Appelbaum, Montclair State University

2.02: Data Analytics Cases for Introductory Accounting

Room

Specialized Knowledge - 2.0

Presenters: Jennifer M. Cainas, University of South Florida

Wendy Tietz, Kent State University

Friday, March 27, 2020 (continued)

1:20 pm–3:00 pm

2.03: Doctoral Student-Faculty Interchange: Behavioral Experimental Studies Room

Accounting - 2.0 CH

Moderator: Mark Kohlbeck, Florida Atlantic University

An Empirical Investigation of Non-GAAP Exclusion Quality Indicators

Samuel Owen Davidson, The University of Georgia

Frank Heflin, The University of Georgia

Enrique Gomez, The University of Georgia

Dana Marie Wallace, University of Central Florida

Discussant: Elia Ferracuti, Duke University

Non-GAAP Earnings and Board Connectedness in a Multiplex Network

Valbona Sulcaj, University of Kentucky

Monika Causholli, University of Kentucky

Nicole Thorne Jenkins, University of Kentucky

Discussant: Xu Jiang, Duke University

Identifying Determinants and Outcomes of Nonprofit Mergers

Kyle Alexander Smith, The University of Alabama

Discussant: Mark Kohlbeck, Florida Atlantic University

The Role of Accruals and Cash Flows in Forecasting GDP Growth

Shiran Vaknin Froymovich, Duke University

Discussant: Mark Kohlbeck, Florida Atlantic University

2.04: What is Lean Accounting and Why Should I Care?

Room

Specialized Knowledge - 2.0 CH

Presenters: Laurie Burney, Baylor University

Amal A. Said, Northern Kentucky University

2.05: Teaching and Learning Research with an Impact on Scholarship

Room

Accounting - 2.0 CH

Moderator: Maureen Kelly Flores, Troy University

Unethical Practices by Accounting Researchers: Incidence, Intentions, and Insights

Charles D. Bailey, James Madison University

Discussant: Richard S. Rand, Tennessee Tech University

The Fyre Fraud: A Case Exploring the Dark Triad Personality

Megan Hess, Washington & Lee University

Discussant: Ying Chen, Jacksonville University

Friday, March 27, 2020 (continued)

1:20 pm–3:00 pm

How Students Perceive Accounting Internship: Recent Data (2015–2019)

Richard S. Rand, Tennessee Tech University

Robert Dan Fesler, Tennessee Tech University

Discussant: Charles D. Bailey, James Madison University

The SEC's Case Against Miller Energy: A Lesson in Fair Value Measurements

Ying Chen, Jacksonville University

Kim Capriotti, Jacksonville University

Jill D'Aquila, Jacksonville University

Discussant: Megan Hess, Washington & Lee University

3:00 pm–3:20 pm

Break
Room

3:20 pm–5:00 pm

Concurrent Sessions

3.01: COSMATT: A New Approach to eLearning in Accounting—Designed by Educators (Sponsored by COSMATT)

Room

Specialized Knowledge - 2.0 CH

Presenters: Tom Grega, COSMATT

Christine A. Jonick, University of North Georgia

3.02: Practical Guidelines for Designing Your Data Analytics Course/Curricula

Room

Information Technology - 2.0 CH

Presenters: Guido L. Geerts, University of Delaware

Gail Hoover King, Washburn University

3.03: Doctoral Student-Faculty Interchange: Investment and the Information Environment

Room

Accounting - 2.0 CH

Moderator: Gary K. Taylor, The University of Alabama

Does Information Technology Environment Affect Relationship-Specific Investing? Evidence from Corporate Suppliers and Customers

JiangBo HuangFu, Florida Atlantic University

Tracie Sloop Frost, Florida Atlantic University

Zhijian He, Florida Atlantic University

Discussant: Frank Heflin, The University of Georgia

Friday, March 27, 2020 (continued)

3:20 pm–5:00 pm

The Effect of Linguistic Distance on Financial Analysts' Information Environment

Ann Mungai, Florida Atlantic University

Discussant: Gary K. Taylor, The University of Alabama

The Effect of Capital Gains Tax Policy Changes on Long-Term Investments

Eric He, Duke University

Martin Jacob, WHU–Otto Beisheim School of Management

Rahul Vashishtha, Duke University

Mohan Venkatachalam, Duke University

Discussant: Gary K. Taylor, The University of Alabama

3.04: Options and Opportunities in Accounting Education Room

Personal Development - 2.0 CH

The Future of the Accounting Classroom: Will Technology be a Friend or Foe?

Tara H. Saracina, Claflin University

Earl H. Godfrey, Gardner Webb University

Michele McGowan, King's College

Melissa W. Hickman, Reinhardt University

Advanced Technology for Accounting Course Student and Professor Perspective

Susan R. Cockrell, Austin Peay State University

Brandon Harrison, Austin Peay State University

Jennifer P. Osteen, Austin Peay State University

Competency-Based Education—Teaching with Technology and Data-Driven Decision-Making

Linda Wendling, Western Governors University

Development of Case Studies in Alignment with the 2019 CGMA Framework/CIMA Syllabus

Alan Erik Turovlin, The University of North Carolina at Charlotte

3.05: Auditing Research with an Impact on Scholarship Room

Auditing - 2.0 CH

Moderator: Edward F. Thomas, Georgia College & State University

Auditors' Customer Relationship Management and Managers' Cooperation with Auditor Evidence Requests

Richard Hatfield, The University of Alabama

Kris Hoang, The University of Alabama

Michael Ricci, University of Florida

Edward F. Thomas, Georgia College & State University

Discussant: Elaine G. Maudlin, University of Missouri

Litigation Risk, Financial Reporting Quality, and Critical Audit Matters in the Audit Report: Early U.S. Evidence

Valbona Sulcaj, University of Kentucky

Discussant: Elizabeth Donovan, Murray State University

Friday, March 27, 2020 (continued)

3:20 pm–5:00 pm

Auditing with Data and Analytics: External Reviewer Perceptions of Audit Quality and Effort

Scott Emmett, Arizona State University

Steve Kaplan, Arizona State University

Elaine G. Mauldin, University of Missouri

Jeffrey Scott Pickerd, The University of Mississippi

Discussant: Richard Hatfield, The University of Alabama

Potential Market Redistribution Following a Big Four Accounting Firm Failure

Elizabeth Donovan, Murray State University

Charles Graves, Murray State University

Amanda M. Grossman, Murray State University

Daniel Harris, Murray State University

Discussant: Duanping Hong, Kennesaw State University

5:15 pm–6:15 pm

Reception

Room

Dinner on Your Own

Saturday, March 28, 2020

0:00 am–0:00 pm

Registration

Room

7:00 am–8:00 am

Breakfast

Room

8:00 am–9:40 am

Concurrent Sessions

4.01: Adopting Data Analytics in Accounting Courses, Sponsored by ExPrep

Room

Specialized Knowledge - 2.0 CH

Presenter: James Ransom, ExPrep

Saturday, March 28, 2020 (continued)

8:00 am–9:40 am

4.02: Blockchain: Bridging the Profession-Education Gap with Instructional Scaffolding Room

Specialized Knowledge - 2.0 CH

Presenters: Kimberly Swanson Church, University of Missouri–Kansas City
Ethan Kinory, Rutgers, The State University of New Jersey

4.03: Finding and Developing Your Inner Teacher: A Classroom Management Bootcamp Room

Personal Development - 2.0 CH

Presenters: Cassy Budd, Brigham Young University
Karen Osterheld, Bentley University

4.04: Research Relevance: Impacting the Future Panel Room

Personal Development - 2.0 CH

Panelists: Christopher P. Agoglia, University of Massachusetts Amherst
Jacqueline S. Hammersley, The University of Georgia
Steven J. Kachelmeier, The University of Texas at Austin
Elaine G. Mauldin, University of Missouri

4.05: Management Accounting Research with an Impact on Scholarship Room

Accounting - 2.0 CH

Moderator: Joan Ann Cezair, Florida Memorial University

Sustainable Results From Open-Book Management At SRC Holdings Corporation

George Schmelzle, Missouri State University

Olen Greer, Missouri State University

Discussant: Dan Way, Clemson University

New Controls and the Development of Trust

Jeremy Douthit, The University of Arizona

Jace Garrett, Clemson University

Dan Way, Clemson University

Discussant: Geoff B. Sprinkle, Indiana University Bloomington

The Effect of Performance Measures on Risk in Capital Investment Decisions

Jason Brown, Indiana University Bloomington

Patrick Ryan Martin, University of Pittsburgh

Geoff B. Sprinkle, Indiana University Bloomington

Dan Way, Clemson University

Discussant: George Schmelzle, Missouri State University

Saturday, March 28, 2020 (continued)

8:00 am–9:40 am

An Experimental Investigation of Insulating and Non-Insulating Cost Allocations

Jason Brown, Indiana University Bloomington

Geoff B. Sprinkle, Indiana University Bloomington

Dan Way, Clemson University

Discussant: Jeremy Douthit, The University of Arizona

9:40 am–10:10 am

Break
Room

10:10 am–11:50 am

Concurrent Sessions

5.01: Lessons Learned Teaching Microsoft Excel to Students, Sponsored by Students Excel
Room

Information Technology - 2.0 CH

Presenter: David Ringstrom, Students Excel

5.02: The Changing Landscape of Accounting Education: Level Up Your Teaching Effectiveness with Technology
Room

Information Technology - 2.0 CH

Presenters: Markus Ahrens, St. Louis Community College, Meramec
Cathy J. Scott, University of North Texas–Dallas

5.03: Practical Techniques for Course Management: Student Learning, Presentation and Facilitation Skills, Academic Integrity, and Your Questions: A Classroom Management Bootcamp
Room

Personal Development - 2.0 CH

Presenters: Cassy Budd, Brigham Young University
Karen Osterheld, Bentley University

5.04: Robotic Process Automation—What, How, When, and Where?
Room

Information Technology - 2.0 CH

Presenter: Ann C. Dzurainin, Northern Illinois University

Saturday, March 28, 2020 (continued)

10:10 am–11:50 am

5.05: Taxation and International Research with an Impact on Scholarship

Room

Taxes - 2.0 CH

Moderator: Stephan A. Davenport, The University of Tennessee at Chattanooga

A Company Built to Impact the Future: The Nickel Plate Railroad, 1881–1916

Leonard Craig Foltin, Cleveland State University

Dale L Flesher, The University of Mississippi

Gary John Previts, Case Western Reserve University

Discussant: Valbona Sulcaj, University of Kentucky

Litigation Risk, Financial Reporting Quality, and Critical Audit Matters in the Audit Report: Early U.S. Evidence

Valbona Sulcaj, University of Kentucky

Discussant: Leonard C. Foltin, Cleveland State University

The New Gringos? The Role of Culture and Class in Emotional Intelligence in Chile and the United States

Stephen Brian Salter, Middle Tennessee State University

Gaurav Gupta, The University of North Carolina at Wilmington

Discussant: Mark Ma, University of Pittsburgh

The Trade-Off Between Social Security Taxes and Social Security Benefits on the Margin: A Multi-Period Break-Even Analysis

J. Kent Poff, University of North Georgia

Discussant: Li Qu, Humboldt State University

11:50 am–1:20 pm

Lunch Break On Your Own

1:30 pm–4:50 pm

Integrating Data Analytics into Your Accounting Courses: A Hands-On Workshop

Room

Information Technology - 4.0 CH

Presenters: Kimberly Swanson Church, University of Missouri–Kansas City

Guido L. Geerts, University of Delaware

Gail Hoover King, Washburn University

1:30 pm–4:50 pm

Implementing Robotic Process (RPA) for Beginners: A Hands-On Workshop
Room

Information Technology - 4.0 CH

Presenters: Ann C. Dzurainin, Northern Illinois University
Wendy Tietz, Kent State University

An Introduction to Permissioned Blockchains Using Hyperledger: A Hands-On Workshop
Room

Information Technology 4.0 CH

Presenter: Clinton E. White, University of Delaware

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