<table>
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<th>Time</th>
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<tr>
<td>0:00 am–0:00 pm</td>
<td>Registration</td>
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<tr>
<td>7:00 am–7:50 am</td>
<td>Breakfast</td>
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<tr>
<td>7:50 am–8:10 am</td>
<td>Welcome</td>
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<tr>
<td>8:10 am–9:00 am</td>
<td>Future Forward: Prepping Tomorrow’s Leaders Today</td>
</tr>
<tr>
<td>9:10 am–10:00 am</td>
<td>Impact the Future: Integrating Practice, Teaching, and Scholarship with Design Ideas from the Far Reaches of the Accounting Universe</td>
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<tr>
<td>10:00 am–10:20 am</td>
<td>Break</td>
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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. Rupar, 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
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
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
1:20 pm–3:00 pm

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
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

Valbona Sulcaj, University of Kentucky
Discussant: Elizabeth Donovan, Murray State University
### Friday, March 27, 2020 (continued)

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<tbody>
<tr>
<td>3:20 pm–5:00 pm</td>
<td><strong>Auditing with Data and Analytics: External Reviewer Perceptions of Audit Quality and Effort</strong>&lt;br&gt;Scott Emett, Arizona State University&lt;br&gt;Steve Kaplan, Arizona State University&lt;br&gt;Elaine G. Mauldin, University of Missouri&lt;br&gt;Jeffrey Scott Pickerd, The University of Mississippi&lt;br&gt;Discussant: Richard Hatfield, The University of Alabama</td>
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<td><strong>Potential Market Redistribution Following a Big Four Accounting Firm Failure</strong>&lt;br&gt;Elizabeth Donovan, Murray State University&lt;br&gt;Charles Graves, Murray State University&lt;br&gt;Amanda M. Grossman, Murray State University&lt;br&gt;Daniel Harris, Murray State University&lt;br&gt;Discussant: Duanping Hong, Kennesaw State University</td>
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<tr>
<td>5:15 pm–6:15 pm</td>
<td><strong>Reception</strong>&lt;br&gt;Room&lt;br&gt;Dinner on Your Own</td>
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### Saturday, March 28, 2020

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<tr>
<td>0:00 am–0:00 pm</td>
<td><strong>Registration</strong>&lt;br&gt;Room</td>
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<tr>
<td>7:00 am–8:00 am</td>
<td><strong>Breakfast</strong>&lt;br&gt;Room</td>
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<tr>
<td>8:00 am–9:40 am</td>
<td><strong>Concurrent Sessions</strong>&lt;br&gt;<strong>4.01: Adopting Data Analytics in Accounting Courses, Sponsored by ExPrep</strong>&lt;br&gt;Room&lt;br&gt;Specialized Knowledge - 2.0 CH&lt;br&gt;Presenter: James Ransom, ExPrep</td>
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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

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


Information Technology - 2.0 CH

Presenter: Ann C. Dzuranin, 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

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

*Information Technology - 4.0 CH*

Presenters: Ann C. Dzuranin, 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