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

**Future Forward: Prepping Tomorrow's Leaders Today**

*Personal Development - 1.2 CH*

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

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

*Personal Development - 1.2 CH*

Speaker: William E. McCarthy, Michigan State University
Concurrent Sessions

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

*Specialized Knowledge - 2.0 CH*

Presenters: Tracie Miller-Nobles, Austin Community College
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*

**Moderator:**

*Incorporating Brain-Friendly Learning Strategies into Accounting Classes*
Paula Koch, El Camino Community College District

*Inflexible Thinkers: Results from an Excel Tutorial System*
Nathan Garrett, Woodbury University

*Interactive Discussion with White Collar Criminals: A Methodological Approach to Teaching Accounting Ethics*
Tara M. Lambert, Whitworth University
Margie N. LaShaw, Whitworth University
Michelle Li-Kuehne, Whitworth University, University of Wisconsin–Whitewater

*Team Teaching in a Live Environment to Promote Student Learning*
Stanley Hong, DeVry University

1.03: Doctoral Student-Faculty Interchange I Room

*Accounting - 2.0 CH*

**Moderator:** Lucile C. Faurel, Arizona State University

*What’s My Share? Information Acquisition by Loan Syndicate Participants*
Hengda Jin, The University of Utah
Sabrina Chi, Texas Tech University
Edward Owens, The University of Utah
Karen Ton, Emory University
Discussant: Chenqi Zhu, University of California, Irvine
10:20 am–12:00 pm

**Bank Taxes and Voluntary Disclosure: Evidence from State Bank Tax Rate Changes**
Ruimin Shaphan Harun Ng, University of California, Irvine
Yoojin Lee, California State University, Long Beach
Aruhn V. Venkat, University of California, Irvine
   Discussant: Linda K. Krull, University of Oregon

**Institutional Lenders and Corporate Disclosures: A Natural Experiment**
Yuzhi Yan, The University of Arizona
Lin Cheng, The University of Arizona
Qiang Cheng, Singapore Management University
Liwei Weng, Arizona State University
   Discussant: Henry L. Friedman, University of California, Los Angeles

**Has PCAOB Inspection Access Increased Firms’ Use of Real Earnings Management?**
Noah Myers, Arizona State University
Phillip T. Lamoreaux, Arizona State University
Mason Snow, Arizona State University
   Discussant: Mark Kim, University of California, Los Angeles

**Data Analytics Technology and Internal Information Quality**
Katie Lem, University of Washington
   Discussant: Jeremy Douthit, The University of Arizona

1.04: Teaching “Boot Camp”
Room

*CPE - 0.0 CH*

**Moderator:**
Panelists: Sara Kern, Gonzaga University
Jason C. Porter, Washington State University
Richard A. Minot, Loyola Marymount University

1.05: Research with an Impact on Scholarship: How Politics and Policy Impact Accounting
Room

*Accounting - 2.0 CH*

**Moderator:** Linda H. Chen, University of Idaho

**Aggregate Economic Policy Uncertainty and Corporate Political Contribution Disclosure**
Lijun Lei, The University of North Carolina at Greensboro
Yan Luo, San Diego State University
   Discussant: Vic Lee, California State Polytechnic University, Pomona
10:20 am–12:00 pm

*The Effects of Tax Burden and Compliance Costs on Renunciation of Citizenship: Evidence from the Foreign Account Tax Compliance Act (FATCA)*
Zhuoli Zhou Axelton, Washington State University
Candice Correia, Whitworth University
Jonathan Lee, Washington State University
John Correia, Gonzaga University
Discussant: Kimberly S. Krieg, University of San Diego

*Corporate Tax Effects of Economic Policy Uncertainty*
Wensheng Kang, Kent State University
Jing Wang, California State University, Bakersfield
Discussant: Joanna Shaw, Michigan State University

*Climate Change Disclosure: The Case of American Business Act on Climate Change Pledge*
David C. Yang, University of Hawaii at Manoa
Bin Li, Beijing University of Chemical Technology
Jingwen Zhao, University of Hawaii at Manoa
Sarah Imanaka, University of Hawaii at Manoa
Discussant: Shijia Wu, University of California, Irvine

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 30-Minute TED-Like Talks) Bring your Computers Room

*Specialized Knowledge - 2.0 CH*

*Makar 101: Creating Your Own Augmented Reality and Virtual Reality Application for Free*
Mfon Akpan, Savannah College of Art and Design

Strategies for Teaching Data Analytics in a Graduate Level Fraud Course
Maria H. Sanchez, Rider University

Using QuickBooks to Teach Accounting and Enhance Critical Thinking Skills
Jennifer Johnson, The University of Texas at Dallas
1:20 pm–3:00 pm

2.02: Practical Guidelines for Designing Your Data Analytics Course/Curricula
Room

Specialized Knowledge - 2.0 CH

Moderator:

Panelists: Guido L. Geerts, University of Delaware
Gail Hoover King, Washburn University

2.03: Doctoral Student-Faculty Interchange II
Room

Accounting - 2.0 CH

Moderator: Henry L. Friedman, University of California, Los Angeles

The Internet and Our Opinions: Internet Interaction and Extremeness of Opinions
Shijia Wu, University of California, Irvine
Devin M. Shanthikumar, University of California, Irvine
Qiao Wang, University of California, Irvine
Discussant: Lucile C. Faurel, Arizona State University

Bearish Analysts and the Issuance of “Unbeatable” Earnings Forecasts
Mason Snow, Arizona State University
Andrew C. Call, Arizona State University
Nathan Y. Sharp, Texas A&M University
Discussant: Dawn Matsumoto, University of Washington

Tax Holidays, Foreign Investment, and Income Shifting
Zackery Fox, University of Oregon
Linda K. Krull, University of Oregon
Scott Rane, University of Florida
Discussant: Terry J. Shevlin, University of California, Irvine

Financial Reporting Quality and International Trade
Yuqing Zhou, University of California, Los Angeles
Discussant: Andrew Stephan, University of Colorado

2.04: An Article Reviewing Exercise to Inform Your Own Manuscript Development
Room

Personal Development - 2.0 CH

Moderator:

Panelists: Kimberly S. Church, University of Missouri–Kansas City
Angela W. Spencer, Oklahoma State University
2.05: Research with an Impact on Scholarship: How Employees Impact Firms and Accounting
Room

*Accounting - 2.0 CH*

Moderator: Nathan A. Oestreich, San Diego State University

**CEO Horizon Problem and Characteristics of Board of Directors and Compensation Committee**
Ruonan Liu, University of the Pacific
Zhenfeng Liu, University of Michigan–Flint
Discussant: Steven D. Smith, Brigham Young University

**The Bright Side of Unionization: The Case of Stock Price Crash Risk**
Jeong Bon Kim, City University of Hong Kong
Eliza Zhang, University of Washington, Tacoma
Kai Zhong, University of International Business and Economics
Discussant: Laura Alford, Naval Postgraduate School

**Employee Turnover and Firm Performance: Large-Sample Archival Evidence**
Qin Li, Hong Kong Polytechnic University
Ben Lourie, University of California, Irvine
Alexander Nekrasov, University of Illinois at Chicago
Terry J. Shevlin, University of California, Irvine
Discussant: Mason Snow, Arizona State University

**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: Linda H. Chen, University of Idaho

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3:00 pm–3:20 pm

**Break**
Room
Concurrent Sessions

3.01: Crash Course: Sweeping Changes Expected in Accounting Education, Sponsored by AICPA
Room

*Personal Development - 2.0 CH*

**Moderator:**

Panelists: Joann David, AICPA
Henrietta F. Eve, AICPA
Yvonne L. Hinson, AICPA

3.02: Data Analytics Cases for Introductory Accounting—Hands-On, Bring Your Computer
Room

*Information Technology - 2.0 CH*

Presenters: Tracie Miller-Nobles, Austin Community College
Wendy Tietz, Kent State University

3.03: Doctoral Student-Faculty Interchange III
Room

*Accounting - 2.0 CH*

Moderator: Dawn Matsumoto, University of Washington

*The Impact of Air Pollution on Audit Quality within the United States*
Huayu Chen, The University of Arizona
Paul N. Michas, The University of Arizona
Daniel Russomanno, The University of Arizona
Wenzi Zhuang, Renmin University
Discussant: Judson Caskey, University of California, Los Angeles

*IR and Firm Disclosures: Evidence from Quarterly Earnings Conference Calls*
Yuanyuan Lu, University of Washington
Discussant: Brett Trueman, University of California, Los Angeles

*Financial Statement Complexity and Syndicate Loan Structure*
Fan Zhang, University of Southern California
Yuan Chen, University of Southern California
Discussant: Edward Owens, The University of Utah

*Accounting Uncertainty and the Relative Informativeness of Quarterly Disclosures: Evidence from ASC 606*
Jesse L. Glaze, University of Colorado Boulder
Ashley N. Skinner, The University of Georgia
Andrew Stephan, University of Colorado
Discussant: Shelley Li, University of Southern California
Friday, April 24, 2020 (continued)

3:20 pm–5:00 pm

3.04: Tackling Reviewer Comments: How to Manage Your Revise and Resubmit
Room

Personal Development - 2.0 CH

Tackling Reviewer Comments: How to Manage Your Revise and Resubmit
Angela W. Spencer, Oklahoma State University
Kimberly S. Church, University of Missouri–Kansas City

3.05: Research with an Impact on Scholarship: How Management’s Disclosure Decisions Impact Stakeholders
Room

Accounting - 2.0 CH

Moderator: Justin Wood, Idaho State University

How Salience of Management Guidance Affects Forecasting Behavior: Evidence from a Quasi-Natural Experiment on Estimize
Qin Li, Hong Kong Polytechnic University
Ben Lourie, University of California, Irvine
Siew Hong Teoh, University of California, Irvine
Discussant: Joonho Lee, California State Polytechnic University, Pomona

Earnings Manipulation or Investor Attention—Why Does the Market Discount Earnings Announced Late?
Linda H. Chen, University of Idaho
George J. Jiang, Washington State University
Kevin X. Zhu, Xi’an Jiaotong-Liverpool University
Discussant: George Ruch, University of Denver

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: Xiangpei Chen, George Washington University

Do Firms Use Earnings Call to Gain an Advantage in Collective Bargaining?
Matt Bjornsen, University of Nebraska at Kearney
Chuong Do, University of Nevada, Reno
Thomas C. Omer, University of Nebraska–Lincoln
Discussant: Eliza Zhang, University of Washington, Tacoma

5:15 pm–6:15 pm

Reception
Room
**Saturday, April 25, 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: Blockchain: Bridging the Profession - Education Gap with Instructional Scaffolding**  
Room  
*Personal Development - 2.0 CH*  
Presenter: Kimberly S. Church, University of Missouri–Kansas City

**4.02: 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

**4.03: 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*  
Presenter: Karen Osterheld, Bentley University

**4.04: Research Relevance: Impacting the Future Panel**  
Room  
*Personal Development - 2.0 CH*  
Moderator:  
Panelists:  
Mark DeFond, University of Southern California  
Dawn Matsumoto, University of Washington  
Terry J. Shevlin, University of California, Irvine  
Ryan J. Wilson, University of Oregon
8:00 am–9:40 am

4.05: Research with an Impact on Scholarship: How to Make an Impact on Accounting Teaching and Learning
Room

*Accounting - 2.0 CH*

Moderator: Sudha Krishnan, California State University, Long Beach

Using Storytelling to Apply Lessons from PCAOB Enforcements
Terri L. Herron, University of Montana
Casey McNellis, Gonzaga University

Improving the Employability of Accounting Graduates Using a Reflective Learning Framework
Amitav Saha, The University of Notre Dame Australia

Selling a Small Business After Tax Reform: A Teaching Case for Accounting and Financial Planning Students
Nathan A. Oestreich, San Diego State University
John R. Cooper, California State University, Los Angeles

An Alternative Method to Debits and Credits in Accounting: Reconstructing the Accounting Equation for Friendlier Use
Lana Sami Nino, Whittier College

Self-Regulatory Peer Review as a Mechanism for Audit Quality: A Synthesis of the Literature
Alan Reinstein, Wayne State University
Natalie T. Churyk, Northern Illinois University
Barbara Apostolou, West Virginia University

9:40 am–10:10 am

Break
Room

10:10 am–11:50 am

Concurrent Sessions

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

*Information Technology - 2.0 CH*

Presenters: Ann C. Dzuranin, Northern Illinois University
David A. Wood, Brigham Young University
Saturday, April 25, 2020

10:10 am–11:50 am

5.02: Data Analytics Best Practices: Hands-On, Bring your Computer Room

Specialized Knowledge - 2.0 CH

How to Use AI Apps to Unleash the Power of Your Audit Program
Deniz A. Appelbaum, Montclair State University

Data Analytics for Accounting Professors Explained in Plain English and Cartoons
Kristine M. Brands, United States Air Force Academy

5.03: Focus on Best Teaching Practices Room

Specialized Knowledge - 2.0 CH

Preparing Accountants for the Future: AICPA Guidance for Critical Thinking in Your Classroom
Susan K. Wolcott, Independent Scholar

5.04: Research Paper Workshopping Session Room

Personal Development - 2.0 CH

Moderators: Kimberly S. Church, University of Missouri–Kansas City
Angela W. Spencer, Oklahoma State University

Are Hurricanes Extraordinary or Simply Special? Determinants of Nonrecurring Items in the Government Setting
Xiangpei Chen, George Washington University
Angela K. Gore, George Washington University
James Potepa, George Washington University

Auditor-Provided Tax Services and Clients’ Tax Avoidance: Do Auditors Draw a Line in the Sand for Tax Advisory Services?
Wayne L. Nesbitt, Michigan State University
Anh V. Persson, Michigan State University
Joanna Shaw, Michigan State University

Compression in Performance Evaluation: The Interactive Effect of Accountability and Measure Type
Mengjiao Nancy Du, California State Polytechnic University, Pomona
Bernard Wong-On-Wing, Washington State University

Incorporating an Analytics Mindset into Audit Curriculum: A Review for Auditing Educators
Yan Luo, San Diego State University

Lifting the Banking Veil: Credit Standards’ Harmonization through Lending Transparency
Jung Koo Kang, University of Southern California
Saturday, April 25, 2020

10:10 am–11:50 am

**Paid-In Capital, Earned Capital, and Cross-Sectional Differences in Financial Risk**
Mary S. Hill, Kennesaw State University
Richard A. Price, The University of Oklahoma
George Ruch, University of Denver

**Strategic Alignment in the Laboratory: Performance Effects Across Objectives**
Hayden Gunnell, Brigham Young University
Steven D. Smith, Brigham Young University
Travis Steadman, Brigham Young University

**Strategically Investing in Social Capital to Insure for Future Mishaps: Evidence from Executive Compensation Clawback Provisions**
Joonil Lee, Kyung Hee University
Peter SH. Oh, McGill University
Patrick Woong Ryu, The University of Georgia
Jingjing Zhang, McGill University

**Tax Related SEC Comment Letters and Corporate Foreign Cash Disclosures**
Yun-Sheng Chen, University of the Pacific
Wei-Chuan Kao, National Taiwan University

**The Relationship Between Auditor Tenure, Compensation, and Audit Quality: Evidence from India Prior to Impending Mandatory Rotations**
California Polytechnic State University, San Luis Obispo
Nemiraja Jadiyappa, Birla Institute of Technology and Science, Pilani
Ram Kumar Kakani, Indian Institute of Management

**We are Volunteers—Does Due Diligence Still Matter?**
Christine Kuglin, Eastern Washington University
Amy Cardillo, Metropolitan State University of Denver
Andrew Holt, Metropolitan State University of Denver

5.05: Research with an Impact on Scholarship: How Accounting Impacts Decision Making

**Accounting - 2.0 CH**

Moderator: Jundong Wang, San Diego State University

**Institutional Common Ownership and Cost of Equity Capital**
Xiaoran Ni, Xiamen University
Sirui Yin, Miami University
Saturday, April 25, 2020

10:10 am–11:50 am

Innovations and Earnings Non-Synchronicity: Evidence from Industry M&A Activities
Shih-Chu Chou, San Francisco State University
Yu-Fang Chu, The University of Texas at Dallas

SFAS 157 Fair Values, the Learning Hypothesis, and the Informational Role of Stock Prices
Mohamed Elbannan, Minnesota State University Moorhead

The Impact of Creditor Shareholder Conflict on Stock Price Crash Risk
Joonil Lee, Kyung Hee University
Peter SH. Oh, McGill University
Satish Sahoo, University of Southern California

Executive Gender Pay Gaps in Nonprofit Organizations
Andrew Finley, Claremont McKenna College
Curtis Hall, Drexel University
Amanda Marino, Drexel University

11:50 am–1:20 pm

Lunch Break
On Your Own

1:30 pm–4:50 pm

Concurrent Sessions

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

Information Technology - 4.0 CH

Presenters: Kimberly S. Church, University of Missouri–Kansas City
Guido L. Geerts, University of Delaware
Gail Hoover King, Washburn University

6.02: 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

Room

Information Technology - 4.0 CH

Presenters: Catherine Banks, EY
Scott Emett, Arizona State University