

Thursday, June 1, 2023

10:00 am–10:45 am ET

Mid-Atlantic Business Meeting

Northeast Region Business Meeting

11:00 am–12:00 pm ET

Update from Recruiting Leaders; Bring Your Questions!

Accounting - 1.0 CH

Welcome: Ben Anderson, President, Western Region
Karen Osterheld, American Accounting Association

Moderator: Karen Osterheld, American Accounting Association

Panelists: Amir Mazarei, BDO
Scott McQuillan, Deloitte
Alexa Merschel, PwC
Kathleen Schaum, KPMG
Natasha Stough, EY

12:00 pm–1:00 pm ET

Lunch Break

12:30 pm–1:30 pm ET

Concurrent Sessions

1.01: How are Documents Tagged with XBRL?

Information Technology - 1.2 CH

Christine Kuglin, University of Denver

1.02: Managerial Influence on Reporting Quality

Business Management and Organization - 1.2 CH

Moderator: Andrew Ayimbila Anabila, The University of Texas Rio Grande Valley

*The Impact of the COVID-19 Pandemic on Tone of Narrative Disclosure and Earnings
Management of Japanese Firms Applying IFRS*

Masumi Nakashima, Bunkyo Gakuin University

Discussant: Mengjiao Nancy Du, California State Polytechnic University, Pomona

Management's Hopeful Tone and Financial Reporting Quality

Iyad Rock, University of Wisconsin–Whitewater

Discussant: Shahid Khan, The Pennsylvania State University Berks

Thursday, June 1, 2023 (continued)

12:30 pm–1:30 pm ET

Management's Hoptimistic Tone and Financial Reporting Quality: The Combined Role of Hope and Optimism

Iyad Rock, University of Wisconsin–Whitewater

Discussant: Tina Lang, California State University, East Bay

Managerial Resilience and Financial Reporting Quality: Machine Learning Approach

Meena Subedi, University of Wisconsin–Whitewater

1.03: Gender and Diversity Issues

Personnel/Human Resources -1.2 CH

Moderator: Ellen D. Bartley, Farmingdale State College

Auditor Masculinity, Engagement Hierarchies, and Audit Quality

Janine Maniora, Heinrich-Heine University Dusseldorf

Ludwig Hilmer, Heinrich-Heine University Dusseldorf

Discussant: Timothy J. Fogarty, Case Western Reserve University

Board Skill Diversity and Firm Risk

Yanru Chang, Baruch College–CUNY

Seungjoon Oh, Peking University

Discussant: Feng Gao, Rutgers, The State University of New Jersey

The Effect of Board Gender Culture on Audit Partner Selection and Audit Fee Resourcing: Females in Critical Mass

Janean Rundo, University of Cincinnati

Lingting Jiang, University of Cincinnati

Discussant: Mary Gibson, Clemson University

1.04: DSFI/SE—Session 1 (Archival)

Accounting - 1.2 CH

Moderator: Amal A. Said, Northern Kentucky University

Firm Life Cycle and Management Earnings Forecasts Behavior

Tanzila Upama, Florida Atlantic University

Discussant: Pietro Andrea Bianchi, Florida International University

Constituency Statutes and Corporate Disclosure of Major Customer Identities

Jackie Zeyang Ju, University of Kentucky

Jennifer Wu Tucker, University of Florida

Hong Xie, University of Kentucky

Discussant: Jian Cao, Florida Atlantic University

Thursday, June 1, 2023 (continued)

12:30 pm–1:30 pm ET

1.05: Organizational Behavior

Behavioral Ethics - 1.2 CH

Moderator: Bret Sheeley, University of Nebraska–Lincoln

Can Whistleblowing Improve Organization Effectiveness? Evidence from Whistleblowing on Financial Accounting Misconduct

Hong Kim Duong, Old Dominion University

Sadok El Ghoul, The University of Alberta

Omrane Guedhami, University of South Carolina

Emmanuel Sequeira, San Jose State University

Zuobao Eddie Wei, The University of Texas at El Paso

Discussant: Yoshihito Enomoto, Bunkyo Gakuin University

The Effect of Biases on Consideration of Co-Worker Guilt

Stephani A. Mason, DePaul University

Claire Costin, University of Portland

Jason Rinaldo, Texas Tech University

Discussant: Bret Sheeley, University of Nebraska–Lincoln

1.06: Using Social Media to Enhance an Accounting Analytics Course

Accounting - 1.2 CH

Richard S. Rand, Tennessee Technological University

1:30 pm–2:00 pm ET

Break

2:00 pm–3:00 pm ET

Concurrent Sessions

2.01: Introduction to Mindfulness Workshop

Personal Development - 1.2 CH

DeAnne M. Aussem, PwC and MX

2.02: Analyzing the Audit Process

Auditing - 1.2 CH

Moderator: Yu Ho Chi, The University of Tennessee at Martin

Auditor Political Connections and SEC Oversight

Jagan Krishnan, Temple University

Meng Li, Temple University

Hyun Jong Park, Temple University

Discussant: Yiyang Zhang, Youngstown State University

Thursday, June 1, 2023 (continued)

2:00 pm–3:00 pm ET

Engagement Order Consistency: Antecedents and Consequences

Jamie Hoelscher, Southern Illinois University Edwardsville

Michael J. Imhof, Wichita State University

Christine Porter, Wichita State University

Scott E. Seavey, Florida Atlantic University

Discussant: Joseph Krupka, Florida State University

iXBRL Adoption, Audit Fees, and Audit Effort

Yiyang Zhang, Youngstown State University

Stephanie Walton, Louisiana State University

Adi Masli, The University of Kansas

Mengmeng Wang, The University of North Carolina at Greensboro

Discussant: Christine Kuglin, University of Denver

2.03: Updating the Accounting Curriculum

Accounting - 1.2 CH

Moderator: Ferhat Devrim Zengul, The University of Alabama at Birmingham

Aligning the CPA Evolution Model Curriculum and the Uniform CPA Examination® Blueprints with a Competency-Based Education Framework

Susan Coomer Galbreath, Lipscomb University

Charla Long, Competency-Based Education Network

Discussant: Veronica Paz, Indiana University of Pennsylvania

BeYOUtiful Bath Bombs: A Standard Costing and ESG Reporting Case

Tara M. Lambert, Whitworth University

Amy Foshee Holmes, Trinity University

Discussant: Janet Lynn Souza, Saint Joseph's University

Integrating ESG into the Accounting Curriculum: Student Familiarity and Perceptions

Mengjiao Nancy Du, California State Polytechnic University, Pomona

Magdy S. Farag, California State Polytechnic University, Pomona

Vic Lee, California State Polytechnic University, Pomona

Discussant: Susan Coomer Galbreath, Lipscomb University

2.04: Cybersecurity and Accounting Systems

Information Technology - 1.2 CH

Moderator: Matthew Hinton, University of Hawaii at Manoa

Cybersecurity Data Breaches and Internal Control

Fuzhao Zhou, Bowling Green State University

Jianning Huang, University of Manitoba

Discussant: Muktak K. Tripathi, Temple University

Application of Accounting Software and Enterprise Productivity Evidence from Unlisted Companies

Allen Jiang, Wuhan University

Discussant: Chenyong Liu, California State University, Los Angeles

Thursday, June 1, 2023 (continued)

2:00 pm–3:00 pm ET

Knowledge Spillovers and the Risk of Cybersecurity Breaches

Hanbing Xing, Florida Atlantic University

JiangBo HuangFu, Florida Atlantic University

Discussant: Annie White, Northeastern University

2.05: Corporate Social Responsibility

Accounting - 1.2 CH

Moderator: Dana Wallace, University of Central Florida

Did COVID-19 Alter the Corporate Social Responsibility Behavior of Firms?

Lois Mahoney, Eastern Michigan University

Daniel Brickner, Eastern Michigan University

William LaGore, Eastern Michigan University

Philip A. Lewis, Eastern Michigan University

Discussant: Sunita S. Rao, Washburn University

Prioritizing Doing More Good or Less Bad? A Group Comparison Study on Firms' Strategic Positioning of Corporate Social (Ir)responsibility

Soonchul Hyun, The University of North Carolina at Greensboro

Discussant: Leila Emily Hickman, California Polytechnic State University, San Luis Obispo

Does Social Capital Enhance Stock Liquidity—Trading Environment Resilience During a Crisis of Trust?

Robert Faff, Bond University

Jianning Huang, University of Manitoba

Pei Shao, University of Lethbridge

Yuchao Xiao, Deakin University

Fuzhao Zhou, Bowling Green State University

Discussant: Dana Wallace, University of Central Florida

2.06: Left Blank Intentionally

3:00 pm–3:30 pm ET

Break

3:30 pm–4:30 pm ET

Concurrent Sessions

3.01: ESG Reporting Projects for Introductory Accounting

Accounting - 1.2 CH

Wendy Tietz, Kent State University

Tracie Miller, Franklin University

3:30 pm–4:30 pm ET

3.02: Cost Behaviors

Accounting - 1.2 CH

Moderator: Dmitri Byzalov, Temple University

Asymmetric Cost Behavior and Non-Financial Firms' Risky Financial Investments

JiHoon Hwang, The University of Arizona

Discussant: Enshuai Yu, Boston College, Boston College

Cost Stickiness, Financial Constraints and Growth Prospects

Yakov Amihud, New York University

Tracie Frost, Hong Kong Polytechnic University

Muktak K. Tripathi, Temple University

Dan Weiss, Tel Aviv University

Discussant: Justyna Skomra, The Pennsylvania State University

State Culture and Cost Stickiness

Minyoung Noh, California State University, Los Angeles

Jimi Park, Hawaii Pacific University

Discussant: TBA

3.03: Topics in Corporate Disclosure

Accounting - 1.2 CH

Moderator: Abiodun Isiaka, University of Regina

Are Revenue Recognition Footnotes Informative?

Yu Ho Chi, The University of Tennessee at Martin

David A. Ziebart, University of Kentucky

Discussant: Khadija Almaghrabi, King Abdulaziz University

Revenue Recognition Restatements—Do the Revenue Recognition Footnotes Also Change?

Yu Ho Chi, The University of Tennessee at Martin

David A. Ziebart, University of Kentucky

Discussant: Michael Craven, Marist College

Voluntary Water Risk Disclosure and Accounting Implications: Evidence from Earnings Management

Melissa Nelson, University of Wisconsin–Whitewater

Discussant: Yu Ho Chi, The University of Tennessee at Martin

Thursday, June 1, 2023 (continued)

3:30 pm–4:30 pm ET

3.04: Corporate Risk

Behavioral Ethics - 1.2 CH

Moderator: Bo Ren, University of Connecticut

Creditors' Bankruptcy Rights and Accounting Conservatism: Evidence from a Quasi-Natural Experiment

Nemiraja Jادیyappa, Indian Institute of Management, Kozhikode

Leila Emily Hickman, California Polytechnic State University, San Luis Obispo

Discussant: Mary Gibson, Clemson University

The Life Behind the CEO: Spouse Effects and CEO Risk-Taking

Valerie Li, San Diego State University

Qianqian Du, University of Victoria

Discussant: Christine Kuglin, University of Denver

Tracing Contagion Risk: From Crypto or Stock?

Wenwei Lin, University of Minnesota

Stephanie Dong, New York University

Discussant: Veronica Paz, Indiana University of Pennsylvania

3.05: Left Blank Intentionally

3.06: Roundtable Session I

Accounting - 1.2 CH

Moderator: Dick Walstra, Dominican University

A Classroom Captivated

Kimberly Young, Greenville Technical College

Cramming Antidote: How Spacing Out and Circling Back to Concepts Over Time May Help Knowledge Retention

Rodney Sauder, Messiah University

Fostering Classroom Success in Introductory Accounting with an Embedded Peer Tutor Model

Angela M. Brown, The Pennsylvania State University

4:30 pm–5:00 pm ET

Break

5:00 pm–6:00 pm ET

Concurrent Sessions

4.01: A Fun Active Data Analysis Problem Solving Case

Information Technology - 1.2 CH

Margarita M. Lenk, Colorado State University

4.02: DSFI/SE - Session 2 (Experimental)

Accounting - 1.2 CH

Moderator: Amal A. Said, Northern Kentucky University

“ALEXA, AUDIT LOAN GRADES!”: Does Humanizing Artificial Intelligence Enhance Auditor Reliance?

Benjamin P. Commerford, University of Kentucky

Sean Dennis, University of Central Florida

Jennifer R. Joe, University of Delaware

Jenny Ulla, University of Kentucky

Discussant: Peina Liu, Georgia Institute of Technology

How Monetary Incentives for Participatory Goals Undermine a Growth Mindset

Khim Kelly, University of Central Florida

Garrison Nuttall, University of Central Florida

Discussant: Kathy Wang, Australian National University

4.03: Earnings Management

Accounting - 1.2 CH

Moderator: Shibao Liu, University of Illinois at Chicago

Research and Development Expenditure and Future Cash Flows: The Dual Effect of CEO Overconfidence and Board Gender Diversity

Khadija Almaghrabi, King Abdulaziz University

Richard Slack, Durham University

Yannis Tsalavoutas, University of Glasgow

Fanis Tsoligkas, University of Bath

Discussant: Robert M. Wilbanks, Tennessee Technological University

Shrink to Greatness? Evidence from Accounting-Return Based Compensation Plans

Lingling Wang, University of Connecticut

Samuel Piotrowski, University of Connecticut

Discussant: Melissa Nelson, University of Wisconsin–Whitewater

Thursday, June 1, 2023 (continued)

5:00 pm–6:00 pm ET

The Impact of Pay Disparities in the Audit Committee Compensation on Earnings Management

Justyna Skomra, The Pennsylvania State University

Trung Huy Pham, University of Illinois at Springfield

Mai Dao, The University of Toledo

Benjamin Hoffman, Cleveland State University

Discussant: Min Liu, University of Illinois at Chicago

4.04: Left Blank Intentionally

4.05: Climate & Political Activity

Accounting - 1.2 CH

Moderator: Stacy Chavez, Loyola University Maryland

Effects of Greenhouse Gas Emissions and Climate-Change Policy on Audit Fees

Sue A. Cooper, Salisbury University

Jared Cooper, Wicomico County Board of Education—JMB Science Dept

Discussant: Stacy Chavez, Loyola University Maryland

Political Activity and the U.S. Accounting Profession: An Analysis of Political Contributions During the 2019–2020 Election Cycle

Kevin Hale, The University of North Carolina at Wilmington

Lorraine S. Lee, The University of North Carolina at Wilmington

Discussant: Matthew Reidenbach, James Madison University

The Economic Consequences of Climate Risk Disclosures: A Structured Literature Review

Emily J. Zoet, Ferris State University

Discussant: Gregory Stone, Old Dominion University

4.06: Ctrl+Engage: Practical and Fun Strategies to Spark Student Engagement in Online Classes

Accounting - 1.2 CH

Wendy Tietz, Kent State University

6:00 pm–7:00 pm ET

Social Hour

Friday, June 2, 2023

10:00 am–10:45 am ET

Ohio Region Business Meeting

Midwest Region Business Meeting

11:00 am–12:00 pm ET

Concurrent Sessions

5.01: Plante Moran: Maintain YOU in the Middle Market

Accounting - 1.2 CH

Karen Green, The University of Toledo
Holly Morgan, Senior Consultant, Management Consulting
Hope Jefferson, Senior Consultant, Management Consulting
Mara Hillyer, Senior Consultant, Management Consulting
Mark Sommerfeld, Principal, Tax

5.02: Auditor Quality

Auditing - 1.2 CH

Moderator: Matthew Hinton, University of Hawaii at Manoa

Audit Partner Education and Audit Quality

Matthew A. Notbohm, University of North Dakota
Zsófia Bárándi, University of North Dakota
Katherine Campbell, University of North Dakota
Xiaoli Guo, University of North Dakota

Discussant: Timothy Creel, Lipscomb University

Do Auditor-Provided Tax Services Impair Auditor Independence or Generate Knowledge Spillover? Evidence from the Tax Cuts and Jobs Act of 2017

Bo Ren, University of Connecticut

Discussant: Matthew A. Notbohm, University of North Dakota

The Impact of Audit Partner Quality on Client Firms' Risk Factor Disclosures in Items 1A and 7

Han Dai, University of South Florida

Discussant: Muktak K. Tripathi, Temple University

5.03: Topics on Academia

Accounting - 1.2 CH

Moderator: Joseph Krupka, Florida State University

"Inbreeding" Accounting Faculty in the U.S.: A Longitudinal Analysis

Timothy J. Fogarty, Case Western Reserve University

Mary Sasmaz, Case Western Reserve University

Discussant: Tara M. Lambert, Whitworth University

Friday, June 2, 2023 (continued)

11:00 am–12:00 pm ET

Content Analysis of Management Accounting Research in Academia and Practice Over the Past Decade

Heba Yousef M. Abdel-Rahim, The University of Toledo

Amal A. Said, Northern Kentucky University

Discussant: Michelle Li-Kuehne, Whitworth University

Tuition Discounting and Voluntary Financial Statement Disclosure in Not-for-Profit Higher Education Institutions

Matthew Reidenbach, James Madison University

Discussant: Huilan Zhang, The Pennsylvania State University Altoona

5.04: Foreign Investments and Entities

Accounting - 1.2 CH

Moderator: Li Huang, Eastern Washington University

Exploring Limited U.S. Accounting Discourse on Cooperative Entities Through the Lens of Implicit Religion

Louella J. Moore, Washburn University

Discussant: Christine Kuglin, University of Denver

Foreign Direct Investments and Earnings Forecast Accuracy

Danya Mi, Emporia State University

Nian Lim Lee, Georgia State University

Ma Teng, Emporia State University

Jingbo Zhang, The University of Texas at Permian Basin

Discussant: Yu Ho Chi, The University of Tennessee at Martin

Impact of China's Belt & Road Initiative (BRI) on Foreign Institutional Investment: Winners and Losers among Pakistani Publicly Listed Firms

Shahid Khan, The Pennsylvania State University Berks

Waqar Ghani, St. Joseph University

Harun Rashid, California State University, Dominguez Hills

Discussant: Katherine (Kexin) Yu, University of Cincinnati

5.05: Impacts of Financial Forecasts

Finance - 1.2 CH

Moderator: Bret Sheeley, University of Nebraska–Lincoln

Liquidity Risk, Accounting Quality, and Rewards for Beating Expectations During Periods of High Macroeconomic Uncertainty

Bokhyeon Baik, Seoul National University

Hong Kim Duong, Old Dominion University

David B. Farber, Indiana University–Purdue University Indianapolis

Ken W. Shaw, University of Missouri

Discussant: Senran Zhou, University of Illinois at Chicago

Friday, June 2, 2023 (continued)

11:00 am–12:00 pm ET

Promotional Pricing, Earnings Persistence, and Market Outcomes: Do Analysts and Investors “Discount” Performance Backed by Coupons?

Mason Snow, California State University, Fullerton

Discussant: Ye Zhu, University of Massachusetts Lowell

The Implications of Investments in and Realizations of Intangibles for Analysts’ Forecasts of Earnings Growth

Andrew Ayimbila Anabila, The University of Texas Rio Grande Valley

Discussant: Joseph Krupka, Florida State University

5.06: Left Blank Intentionally

12:00 pm–12:30 pm ET

Lunch Break

12:30 pm–1:30 pm ET

Concurrent Sessions

6.01: If You Can’t Beat Them, Join Them: 12 Ways to Use Catgut in Teaching

Information Technology - 1.2 CH

Wendy Tietz, Kent State University

Rachel Gambol, University of Tampa

6.02: DSFI/NE—Session 1

Accounting - 1.2 CH

Moderator: Xiaolu Xu, University of Massachusetts Boston

Derivatives on Foreign Currency Exposure and Analysts’ Earnings Predictability: Evidence from Automotive Industry

Phoompat Dangwung, University of Massachusetts Boston

Discussant: Xiaolu Xu, University of Massachusetts Boston

Are Merger Proxy Filings Informative?

Todd Kravet, University of Connecticut

Jingyu Xu, University of Connecticut

Discussant: TBA

Friday, June 2, 2023 (continued)

12:30 pm–1:30 pm ET

6.03: Accounting Professionals' Behaviors

Behavioral Ethics - 1.2 CH

Moderator: Dina Clark, Bloomsburg University

Accounting Firms' Corporate Social Responsibility Activities: Determinants and Consequences

Feng Gao, Rutgers, The State University of New Jersey

Jagan Krishnan, Temple University

Sridhar Ramamoorti, University of Dayton

Muktak K. Tripathi, Temple University

Discussant: Lingting Jiang, University of Cincinnati

The Impact of the Legal and Cultural Environment on Whistle-Blowing in Russia

Dina Clark, Bloomsburg University

Natalia Ermasova, Governors State University

Victoria Geyfman, Bloomsburg University

Discussant: Christina M. Olear, The Pennsylvania State University Brandywine

The Objectivity of Accounting Professionals Based in India

Cristina Bailey, The University of New Mexico

Richard G. Brody, The University of New Mexico

Gaurav Gupta, The University of North Carolina at Wilmington

Jonathan Nash, University of New Hampshire

Discussant: TBA

6.04: Strengthening Development for Accounting Student Enrollment

Accounting - 1.2 CH

Joseph Krupka, Florida State University

Manuel Salazar, William Jessup University

Holly Hawk, University of Georgia

Emma E. Cole, Creighton University

6.05: Capital, Governance, and the Public Interest

Regulatory Ethics - 1.2 CH

Moderator: Hong Kim Duong, Old Dominion University

Friendly Boards and Capital Allocation Efficiency

Avishek Bhandari, University of Wisconsin–Whitewater

Md Nazmul Hasan Bhuyan, North Carolina Agricultural and Technical State University

Meena Subedi, University of Wisconsin–Whitewater

Discussant: Benjamin C. Anderson, San Jose State University

Board Risk Committees: Implications for Earnings Predictability

Benjamin C. Anderson, San Jose State University

Christopher Hines, Missouri State University

Discussant: Hong Kim Duong, Old Dominion University

Friday, June 2, 2023 (continued)

12:30 pm–1:30 pm ET

Native American Governments' Borrowing Costs: Evidence from Municipal Bond Markets

Serena Loftus, Kent State University

Sarah Shonka McCoy, The University of New Mexico

Rui-Zhong Zhang, Kent State University

Discussant: Kevin Hale, The University of North Carolina at Wilmington

6.06: Roundtable Session II

Accounting - 1.2 CH

Moderator: Mfon Akpan, Methodist University

Accounting Students Learning by Doing in the VITA Tax Clinic

Theresa Phipps, Slippery Rock University

Making Accounting Careers Appealing Through Assignments

Julia S. Frink, Tarrant County College

What Should Accounting Students Know About ESG Reporting?

Maria H. Sanchez, Rider University

Margaret O'Reilly-Allen, Rider University

1:30 pm–2:00 pm ET

Break

2:00 pm–3:00 pm ET

Concurrent Sessions

7.01: How to Include ESG in Your Accounting Courses by Revising Existing Assignments

Accounting - 1.2 CH

Marcy Binkley, Lipscomb University

Timothy S. Creel, Lipscomb University

Susan Coomer Galbreath, Lipscomb University

7.02: Topics in Taxation

Taxes - 1.2 CH

Moderator: Ben Le, The University of Tennessee at Martin

ASC842 and Deferred Tax

Yan Z. Woodard, Kent State University

Discussant: Kirsten Rosacker, Minnesota State University Mankato

Differential Responses to Tax Regulation: The Case of Schedule UTP

David Tree, Old Dominion University

Dilin Wang, Rochester Institute of Technology

Peter Frischmann, Oregon State University

Discussant: TBA

Friday, June 2, 2023 (continued)

2:00 pm–3:00 pm ET

The Effect of Common Ownership on Effective Tax Rate: The Moderating Role of Internal Information Environment

Lingting Jiang, University of Cincinnati

Discussant: Sharon P. Cox, Central Connecticut State University

7.03: Capital Markets Information

Finance - 1.2 CH

Moderator: Thaddeus Andrew Neururer, The University of Akron

Fair Value Assets and Variance Risk Premiums for Financial Stocks

Thaddeus Andrew Neururer, The University of Akron

Discussant: Dina F. El Mahdy, Morgan State University

Is Information Production for the U.S. Stock Market Becoming More Concentrated?

Yang Cao, Boston College

Miao Liu, Boston College

Xi (Rachel) Zhang, National University of Singapore

Discussant: Matthew Hinton, University of Hawaii at Manoa

SPACs: An Examination of Acquisition Timeliness and Subsequent Performance

Atul Singh, Ball State University

Tiffany Westfall, Ball State University

Discussant: Ruikai Ji, Temple University

7.04: DSFI/SE—Session 3 (Experimental)

Accounting - 1.2 CH

Moderator: Amal A. Said, Northern Kentucky University

A New Wave of Talent: The Effect of Mandatory Local CPA Requirements for Big 4 Partners in China

Pietro Andrea Bianchi, Florida International University

Lin Liao, Southwestern University of Finance & Economics

Miguel A. Minutti-Meza, University of Miami

Yini Wang, University of Miami

Discussant: Tanzila Upama, Florida Atlantic University

The Implications of Accounting Conservatism for Income Adjustments During Economic Downturns

Evans Adu, Florida International University

Discussant: Hong Xie, University of Kentucky

Friday, June 2, 2023 (continued)

2:00 pm–3:00 pm ET

7.05: Audit Quality, Disclosure, & Liability

Auditing - 1.2 CH

Moderator: Benjamin C. Anderson, San Jose State University

Is It Who or What You Know (or Both)? Reputation and Status Incentives for U.S. Employee Benefit Plan Audit Quality

Matthew Reidenbach, James Madison University

Discussant: Lucy Uche Diala, California State University, Fresno

Capital Market Consequence of Engagement Partner Identity Disclosure

Nana Yamfo Amoah, Rollins College

Alex P. Tang, Morgan State University

Muni Kelly, Bryant University

Discussant: Jianning Huang, University of Manitoba

The Effect of 100 Percent Population Testing on the Perception of CPA Firms with Limited Liability Exposure

Reginald Wilson, University of Southern Mississippi

Brock Revels, University of Southern Mississippi

Discussant: Muni Kelly, Bryant University

7.06: Spark Your Students' Interest in Data Analytics

Information Technology - 1.2 CH

Christine Kuglin, University of Denver

3:00 pm–3:30 pm ET

Break

3:30 pm–4:30 pm ET

Concurrent Sessions

8.01: ChatGPT in the Accounting Classroom: Friend or Foe or.....

Information Technology - 0.0 CH

Mfon Akpan, Methodist University

Scott Dell, Francis Marion University

Richard S. Barnes, Washington State University

8.02: DSFI/SE—Session 4 (Experimental)

Accounting - 1.2 CH

Moderator: Amal A. Said, Northern Kentucky University

How Do Retail Investors Evaluate the Credibility of Directionally Inconsistent Analyst Revisions? Experimental Evidence

Timothy Potsaid, Bentley University

Katarzyna K. Rupar, Georgia Institute of Technology

Shankar Venkataraman, Bentley University

Discussant: Garrison Nuttall, University of Central Florida

Impact of CEO Self-Disclosure on Investor Judgement

Peina Liu, Georgia Institute of Technology

Katarzyna K. Rupar, Georgia Institute of Technology

Discussant: Sean Dennis, University of Central Florida

8.03: Environmental Disclosures

Regulatory Ethics - 1.2 CH

Moderator: Marie Rice, Siena College

Audit Committee Characteristics and Environmental, Social, and Governance (ESG) Disclosure Quantity

Kimberly Walker, Virginia Polytechnic Institute and State University

Dina F. El Mahdy, Morgan State University

Discussant: Yiyang Zhang, Youngstown State University

City Climate Disclosures and Municipal Bond Ratings

Emily J. Zoet, Ferris State University

Discussant: TBA

Do Peer Firm Environmental Goal Disclosures and Carbon Offset Programs Impact Managers' Environmental Disclosure Choices?

Serena Loftus, Kent State University

Wei Li, Kent State University

Yulin Zhu, Kent State University

Discussant: Muktak K. Tripathi, Temple University

8.04: Corporate Governance and Media

Behavioral Ethics - 1.2 CH

Moderator: Muni Kelly, Bryant University

Do Analysts Facilitate Blockholder Monitoring?

Somnath Das, University of Illinois at Chicago

Shibao Liu, University of Illinois at Chicago

Paige Patrick, University of Illinois at Chicago

Discussant: Dmitri Byzalov, Temple University

Friday, June 2, 2023 (continued)

3:30 pm–4:30 pm ET

Media Sentiment and Shareholder Litigation

Richard Arnold Cazier, University of North Texas

Jianning Huang, University of Manitoba

Jeff McMullin, Indiana University

Fuzhao Zhou, Bowling Green State University

Discussant: Jaehoon Lee, the University of Illinois at Chicago

Social Media and Classification Shifting

Peng Wu, Southeast University

Hongyu Liu, Southeast University

Liya Hou, St. Cloud State University

Discussant: Andrew Ayimbila Anabila, The University of Texas Rio Grande Valley

8.05: Left Blank Intentionally

8.06: Neurodiversity in Accounting—The “S” and “G” in ESG

Accounting - 1.2 CH

Christina M. Olear, The Pennsylvania State University Brandywine

Veronica Paz, Indiana University of Pennsylvania

Timothy Creel, Lipscomb University

4:30 pm–5:00 pm ET

Break Sponsored by Becker Professional Education Helping Your Students Prepare for the New CPA Exam

Angie Brown, Becker Professional Education

5:00 pm–6:00 pm ET

ESG and Sustainability: What Are the Issues in the Profession and How Do We Bring Them to the Classroom?

Accounting - 1.2 CH

Welcome: Oksana Kim, President Midwest Region

Moderator: Karen Osterheld, American Accounting Association

Panelists: Heather Goryoka, KPMG

Carmen Magee, KPMG

Justin Neff, Moss Adams

Reagan Richmond, EY

Hayley Tilton, Deloitte

6:00 pm–6:45 pm ET

Western Region Business Meeting

Saturday, June 3, 2023

10:00 am–10:45 am ET

Southeast Region Business Meeting

11:00 am–12:00 pm ET

Providing Citizens with Transparent Governmental Financial Information

Accounting (Governmental) - 1.2 CH

Welcome: Christine Kuglin, Program Chair Western Region

Sheila A. Weinberg, Truth in Accounting

12:30 pm–1:00 pm ET

Lunch Break

12:30 pm–1:30 pm ET

Concurrent Sessions

9.01: The High School Pipeline as a Feeder to Accounting Majors

Accounting - 1.2 CH

Moderators: Karen Osterheld, American Accounting Association
Veronica Paz, Indiana University of Pennsylvania

Panelists: Priscilla Davis, Hillside High School
Jennifer Glaser, Silver Creek High School
Evan Statman, Jefferson High School

9.02: Historical Perspectives on Accounting Issues

Accounting - 1.2 CH

Moderator: Richard S. Rand, Tennessee Tech University

An Examination of the SEC Investigation that Led to the Passage of the Foreign Corrupt Practices Act of 1977

Richard S. Rand, Tennessee Technological University

Discussant: Dale L. Flesher, The University of Mississippi

Historical Review of Accounting Salaries and Challenges in a Tight Hiring Market

Susan Coomer Galbreath, Lipscomb University

Mark Jobe, Lipscomb University

Han-Sheng Chen, Lipscomb University

Discussant: Annie Witte, Northeastern University

Saturday, June 3, 2023 (continued)

12:30 pm–1:30 pm ET

Pioneer Woman: America's First Female Big 8 Partner

Tonya K. Flesher, The University of Mississippi

Dale L. Flesher, The University of Mississippi

Discussant: Timothy J. Fogarty, Case Western Reserve University

9.03: Fraud and Financial Misstatement

Accounting - 1.2 CH

Moderator: Janet Lynn Souza, Saint Joseph's University

Financial Statement Fraud Litigation, Material Weaknesses, and Board Characteristics

David Manry, University of New Orleans

Hua-Wei Huang, National Cheng Kung University

Yun-Chia Yan, The University of Texas Rio Grande Valley

Discussant: Valerie Li, San Diego State University

Price Contagion Effects of Fraudulent Events of Foreign Issuers: The Evidence from Taiwan

Wu-Po Paul Liu, National Cheng Kung University

Mengyu Ma, University of Central Arkansas

Hung-Wei Tseng, National Cheng Kung University

Wan-Ci Huang, National Cheng Kung University

Discussant: Veronica Paz, Indiana University of Pennsylvania

Unveiling Hidden Problems: A Two-Stage Machine Learning Approach to Predict Financial Misstatement Using The Existence of Internal Control Material Weaknesses

Jing Sun, University of North Texas

Discussant: Marie Rice, Siena College

9.04: Corporate Culture and Stewardship

Behavioral Ethics - 1.2 CH

Moderator: Andrew Ayimbila Anabila, The University of Texas Rio Grande Valley

Does Mandatory Firm Culture Regulation Impact Management Focus and Employee Perception?

Jagan Krishnan, Temple University

Jayanthi Krishnan, Temple University

Steven Maex, George Mason University

Colin J. Tipton, Temple University

Discussant: Shahid Khan, The Pennsylvania State University Berks

Saturday, June 3, 2023 (continued)

12:30 pm–1:30 pm ET

Lean Implementation, Investment Inefficiency, and Performance Consequences—Empirical Evidence from U.S. Hospitals

Hassan HassabElnaby, Northern Kentucky University

Amal A. Said, Northern Kentucky University

Huilan Zhang, The Pennsylvania State University Altoona

Discussant: Ferhat Devrim Zengul, The University of Alabama at Birmingham

Stewardship Principles, Institutional Investors, and Financial Performance: Evidence from Taiwan

Wu-Po Paul Liu, National Cheng Kung University

Mengyu Ma, University of Central Arkansas

Yun-Chia Hsu, National Cheng Kung University

Wan-Ci Huang, National Cheng Kung University

Discussant: Colin J. Tipton, Temple University

9.05: Oversight, Quality, & Earnings

Accounting - 1.2 CH

Moderator: Meena Subedi, University of Wisconsin–Whitewater

Stakeholder Conflict and Standard-Setting Foundation Oversight

Amanda Convery, University of Delaware

Matthew Kaufman, Portland State University

Terry D. Warfield, University of Wisconsin–Madison

Discussant: Dane Pflueger, HEC Paris

Accounting as Disciplinary and Aesthetic Practices: Financial Managers and Struggles with Quality in Danish Healthcare

Dane Pflueger, HEC Paris

Margit Malmose, Aarhus University

Discussant: Jacob Lennard, University of Central Florida

Raising Questions about Regulatory Capture in Relation to Proposed Changes in Segment Disclosures under ASU Topic 280

Louella J. Moore, Washburn University

Discussant: Amanda Convery, University of Delaware

9.06: Left Blank Intentionally

1:30 pm–2:00 pm ET

Break

Concurrent Sessions

10.01: Using UDL for Student Inclusion and Success

Behavioral Ethics - 1.2 CH

Richard Walstra, Dominican University

10.02: DSFI—Session 5 (Archival)

Accounting - 1.2 CH

Moderator: Amal A. Said, Northern Kentucky University

The Audit Quality and Economic Implications of KPMG's Persistent Organization-Level Quality Control System Deficiencies

Jian Cao, Florida Atlantic University

Yun Cheng, The University of West Georgia

Divesh Sharma, Kennesaw State University

Joseph Zhang, The University of Memphis

Discussant: Jackie Zeyang Ju, University of Kentucky

CEO Endowed Trait and Financial Reporting Conservatism: Evidence from Pilot CEOs

Xiaohua Fang, Florida Atlantic University

Le Luo, Central University of Finance and Economics

Jeffrey Pittman, Memorial University of Newfoundland

Hong Xie, University of Kentucky

Discussant: Evans Edu, Florida International University

10.03: Statistical Methods

Statistics - 1.2 CH

Moderator: TBA

The Misuse of Regression-Based x-Scores as Dependent Variables

Dmitri Byzalov, Temple University

Sudipta Basu, Temple University

Discussant: TBA

Why Subsample-Based Proxies Should Not Be Used as Dependent Variables

Sudipta Basu, Temple University

Dmitri Byzalov, Temple University

Discussant: TBA

10.04: Left Blank Intentionally

Saturday, June 3, 2023 (continued)

2:00 pm–3:00 pm ET

10.05: Environmental, Social, & Governance

Regulatory Ethics - 1.2 CH

Moderator: Amanda Convery, University of Delaware

Do Highly Compensated Key Executives Influence ESG Performance During the COVID Pandemic?

Sunita S. Rao, Washburn University

Norma Juma, Washburn University

Discussant: Meena Subedi, University of Wisconsin–Whitewater

The Dual Effect of Transparency on Investment Efficiency: Evidence from Environmental and Social Disclosure

Hong Kim Duong, Old Dominion University

Ying Wu, Salisbury University

Eduardo Schiehl, HEC Montreal, University of Montreal

Hong Yao, Salisbury University

Discussant: Emily J. Zoet, Ferris State University

Investors' Judgments of Vertical Pay Disparity: The Role of Executives' ESG-Based Compensation and Investor Orientation

Ling Lin Harris, University of Nebraska–Lincoln

Bret Sheeley, University of Nebraska–Lincoln

Discussant: Claire Costin, University of Portland

10.06: Roundtable Session III

Accounting - 1.2 CH

Moderator: Julia Frink, Tarrant County College

Creating Unique Risk Assessment Data Sets

Janet Lynn Souza, Saint Joseph's University

Veronica Paz, Indiana University of Pennsylvania

From Brick to Tech: Enhancing Time Value of Money

Ann Boyd Davis, Tennessee Technological University

Using Excel to Teach Principles of Accounting Courses

Julianna Browning, California Baptist University

3:00 pm–3:30 pm ET

Break

Saturday, June 3, 2023 (continued)

3:30 pm–4:30 pm ET

Concurrent Sessions

11.01: Continuing to Bridge the Gap: Successes and Future Plans from a Symposium to Help Two-Year Students Transition to Four-Year Accounting Programs

Accounting - 1.2 CH

Susan M. McCarthy, Loyola University Chicago
Melissa Stitt, Community College of Baltimore County

11.02: Tax Avoidance

Taxes - 1.2 CH

Moderator: Min Liu, University of Illinois at Chicago

Antitakeover Provisions and Tax Avoidance

Zhiying Hu, University of Science and Technology Beijing
Liya Hou, St. Cloud State University

Discussant: Zhuoli Axelton, University of Wisconsin–Green Bay

Corporate Tax Avoidance and Fraud Risk

Zhonghua Cao, Southeast Missouri State University
Discussant: Alex Young, Hofstra University

Does Local Government Debt Affect Tax Avoidance of State-Owned Enterprises

Zhiying Hu, University of Science and Technology Beijing
Liya Hou, St. Cloud State University

Discussant: Kuan-Chen Lin, Central Michigan University

11.03: Studying the Accounting Student

Accounting - 1.2 CH

Moderator: Melissa Nelson, University of Wisconsin–Whitewater

Accounting Students' Modality Choice in the Post-COVID Era

Jing-Wen Yang, California State University, East Bay
Lan Wu, California State University, East Bay
Tina Lang, California State University, East Bay

Discussant: Kevin F. Brown, Wright State University

Why Did Accounting Enrollment Decline in the Last Decade? An Analysis of the Impact of Business Cycles

Thomas Bowe Hansen, Virginia Commonwealth University
Junwoo Kim, Oakland University

Jay Junghun Lee, University of Massachusetts Boston

Discussant: Melissa Nelson, University of Wisconsin–Whitewater

Saturday, June 3, 2023 (continued)

3:30 pm–4:30 pm ET

11.04: Financial Reporting Quality

Accounting - 1.2 CH

Moderator: Michelle Li-Kuehne, Whitworth University

Accounting-Employee Flows and Financial Reporting Quality

Zhiru Lin, University at Buffalo, SUNY

Michael Dambra, University at Buffalo, SUNY

Joshua Khavis, University at Buffalo, SUNY

Discussant: Atul Singh, Ball State University

Do Private Tax Disclosures Affect the Quality of Public Financial Reporting?

Juan Wu, Minnesota State University Mankato

Discussant: Enshuai Yu, Boston College

Earnings Quality and the Dividend Initiation Decision

Ben Le, The University of Tennessee at Martin

Donna Paul, Washington State University

Huang Wei, University of Minnesota

Discussant: Juan Wu, Minnesota State University Mankato

11.05: Left Blank Intentionally

11.06: Teaching Lean Management Principles Using NASCAR Race Data

Accounting - 1.2 CH

Teaching Lean Management Principles Using NASCAR Race Data

Wendy Tietz, Kent State University

Jennifer M. Cainas, University of South Florida

Margaret B. Shackell, Ithaca College

4:30 pm–5:00 pm ET

Break

5:00 pm–6:00 pm ET

Concurrent Sessions

12.01: Data Cleansing Tips and Tricks

Information Technology - 1.2 CH

Charles (Chuck) Hooper, Speaker/Presenter

Barbara Lamberton, University of Hartford

Robyn L. Raschke, University of Nevada, Las Vegas

Saturday, June 3, 2023 (continued)

5:00 pm–6:00 pm ET

12.02: Critical Audit Matters / Audit Disclosures

Regulatory Ethics - 1.2 CH

Moderator: Manuel Salazar, William Jessup University

Disappearing Audit Disclosure: Changes in the Reporting of Critical Audit Matters

Kristyn Calabrese, University of San Diego

Mary Parlee Durkin, University of San Diego

Katsiaryna Suslava, Bucknell University

Discussant: Bo Ren, University of Connecticut

The Effects of Attribution and Readability of Critical Audit Matter on Nonprofessional Investors' Perceptions of Audit Quality and Valuation Judgments

Fangjun Xiao, San Jose State University

Li Huang, Eastern Washington University

Discussant: Tara M. Lambert, Whitworth University

The Power of the Pen and Disclosure of Internal Control Material Weakness

Fuzhao Zhou, Bowling Green State University

Jianning Huang, University of Manitoba

Discussant: Muktak K. Tripathi, Temple University

12.03: Corporate Disclosure Influences

Regulatory Ethics - 1.2 CH

Moderator: Oksana Kim, Minnesota State University Mankato

Are Current Disclosures Current? Evidence from Form 8-K Impairment Filings

Amanda Sanseverino, Manhattan College

Jangwon Suh, Queens College–CUNY

Discussant:

Are Firm Performance and the Quality of Corporate Governance Leading Indicators of Proactive COVID-19 Risk Disclosure

Abiodun Isiaka, University of Regina

Chima Mbagwu, Wilfrid Laurier University

Discussant: Amanda Sanseverino, Manhattan College

Corporate Disclosure on Social Media and Stock Price Synchronicity

Yuanlong He, The College at Brockport, SUNY

Lerong He, The College at Brockport, SUNY

Bing Wang, Fuzhou University

Yinan Lin, Fuzhou University

Discussant: Bo Ouyang, Pennsylvania State University Great Valley

The Usefulness of the Dodd-Frank Pay Ratio Disclosure to Investors: Market Reactions and Valuation After the First Year of Disclosures

Michael Craven, Marist College

Discussant: TBA

Saturday, June 3, 2023 (continued)

5:00 pm–6:00 pm ET

12:04: Left Blank Intentionally

12.05: Using Nano Learning Programs to Close the Gap

Accounting - 1.2 CH

Sid C. Bundy, Tennessee Technological University