

2022 Virtual

Annual Meeting

Growing our Impact

August 11-12, 2022

Virtual Program

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2022 ANNUAL MEETING

Bob Allen, The University of Utah, Presiding

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Nick McGuigan, Monash University

SECTION-SPONSORED CONCURRENT SESSIONS TEAM

Academy of Accounting Historians

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Accounting Behavior and Organizations

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Andrew Trotman, Northeastern University
Ally Zimmerman, Florida State University

Diversity

Royce Burnett, Old Dominion University
Maria T. Caban-Garcia, University of South Florida

Forensic Accounting

Dana Y. Hollie, The University of Toledo



2022 ANNUAL MEETING

Financial Accounting and Reporting

Michael Iselin, University of Minnesota—Minneapolis
Bob Resutek, University of Georgia

Gender Issues and Worklife Balance

Murphy Smith, Texas A&M University—Corpus Christi
Bambi Hora, University of Central Oklahoma

Government and Nonprofit

Erica Harris, Florida International University

International Accounting

Jay Lee, University of Massachusetts Boston
Elizabeth Gutierrez, Universidad De Chile

Management Accounting

Fei Du, University of Illinois at Urbana-Champaign
Todd Thornock, University of Nebraska—Lincoln

Public Interest

Mitchell Stein, Western University

Strategic and Emerging Technologies

Chanta N. Thomas, Rutgers, The State University of New Jersey, Newark

Teaching, Learning and Curriculum

Rose Layton, University of Southern California

Two-Year College

Carolyn B. Hughes, Asheville-Buncombe Technical Community College

At-Large Panel Sessions

THURSDAY AUGUST 11, 2021

12:15 PM–1:45 PM EDT

1.02 Integrating Sustainability Reporting into the Accounting Curriculum

FRIDAY AUGUST 12, 2022

12:15 PM–1:45 PM EDT

5.01 DEI—Honest Conversations: The Experiences of LGBTQIA+ Accounting Faculty

2:00 PM–3:30 PM EDT

6.02 Fostering Psychological Safety in the Classroom

Thursday Speaker

THURSDAY PLENARY SPEAKER (RECORDING FROM AAA IN-PERSON ANNUAL MEETING)



Janine Guillot, CEO of the Value Reporting Foundation, Special Advisor to the International Sustainability Standards Board (ISSB)

Janine Guillot is Chief Executive Officer of the Value Reporting Foundation (VRF), a global nonprofit that helps businesses and investors develop a shared understanding of the relationship between sustainability performance and enterprise value. The VRF's resources—Integrated Thinking Principles, the Integrated Reporting Framework and SASB Standards—are used by businesses and investors in over 70 countries. Janine is also a Special Advisor to the International Sustainability Standards Board (ISSB), where she provides strategic advice and counsel to the ISSB Chair and IFRS Foundation Trustees, focusing on the consolidation of the VRF into the IFRS Foundation and the establishment of the ISSB.

Prior, Janine was CEO of the SASB Foundation (SASB). She led the establishment and widespread acceptance of SASB Standards as the leading industry-specific sustainability disclosure standards for the global capital markets. She also led the merger of SASB and the International Integrated Reporting Council (IIRC) to become the Value Reporting Foundation, a major step in simplifying the global sustainability disclosure landscape. As CEO of the Value Reporting Foundation, Janine works to advance progress towards a globally accepted corporate reporting system in which sustainability accounting develops the commensurate level of maturity, credibility, and acceptance as financial accounting.

Janine has a distinguished career in financial services. Prior to joining SASB, she served as Chief Operating Investment Officer for the California Public Employees' Retirement System (CalPERS). Prior to CalPERS, she served as Chief Operating Officer for the European and Global Fixed Income businesses of Barclays Global Investors. At Bank of America, she served in Chief Financial Officer and Chief Administrative Officer roles for retail and commercial business units.

A graduate of Southern Methodist University (SMU), Janine began her career as a technical accountant and auditor with Ernst & Young. In recognition for her leadership at the intersection of sustainability, accounting and finance, Janine was selected as a 2020 and 2021 NACD Directorship 100 Honoree and named to the 2020 Business Insider's 100 People Transforming Business list.

Janine serves on the Board of Directors of the Value Reporting Foundation, the Marin Agricultural Land Trust, and Equilibrium Capital; on the Senior Advisory Board at the Center for Responsible Business at UC Berkeley's Haas School of Business; and on the Advisory Board of Blockchain Co-investors. She is a former member of the FDIC's Systemic Resolution Advisory Committee and California's Climate-Related Risk Disclosure Advisory Group.

THURSDAY AUGUST 11, 2022

11:00 AM–12:00 PM EDT

Welcome

Mark Dawkins, University of North Florida, AAA President

Opening Plenary Session (Recording from AAA In-Person Annual Meeting)

Speaker: Janine Guillot, CEO of the Value Reporting Foundation and Special Advisor to the International Sustainability Standards Board (ISSB)

12:00 PM–12:15 PM EDT

Break

12:15 PM–1:45 PM EDT

PANEL SESSIONS

1.01 Implications of Work-from-Home Mandates for CPA Firm Management during the “Wild West” of COVID-19

Accounting - 1.8 CH

Moderator: Christopher Harper, University of Wisconsin–Whitewater

Panelists: Michelle Gabor, University of Wisconsin–Parkside
Thomas Prince, Hungerford Nichols CPAs + Advisors
Emily Zoet, University of Wisconsin–Whitewater

1.02 Integrating Sustainability Reporting into the Accounting Curriculum

Accounting - 1.8 CH

Moderator: Rose Layton, University of Southern California

Panelists: Bette Kozłowski, KPMG
Barbara Porco, Fordham University
Kelly Ulto, Fordham University

1.03 Does the Anthropocene Mark a New Age for Accounting?

Accounting - 1.8 CH

Moderator: Richard Spencer, ICAEW

Panelists: Jan Bebbington, Lancaster University
Jeff Hales, SASB Standards Board and The University of Texas at Austin
Andy Rubin, Pentland Brands

CONCURRENT SESSIONS

1.04 Auditor Reporting I

Auditing - 1.8 CH

Moderator: Suye Wang, Oklahoma City University

Going Concern Opinions, Institutional Trading, and Price Impact. Zhongwen Fan, The University of Hong Kong; Derrald Stice, The University of Hong Kong; Qiong Wu, Wuhan University

Discussant: Bo Ren, University of Connecticut

Accounting Estimates and Audit Quality: Evidence from Individual-Auditor-Specific Key Audit Matters. Shanshan Zhang, Beijing Jiaotong University; Qian Sun, Beijing Jiaotong University; Xiaoke Cheng, Beijing Jiaotong University

Discussant: Eric Rapley, Colorado State University

Corporate Social Responsibility Assurance and Value-Relevance of CSR around the World. Lan Jin, Hong Kong Baptist University

Discussant: Suye Wang, Oklahoma City University

Client Importance, Earnings Management, and Audit Report Readability. YAhrum Choi, Hong Kong Baptist University; Yushun Hung, Fu Jen Catholic University; Zabihollah Rezaee, The University of Memphis; Gaoguang Zhou, Hong Kong Baptist University

Discussant: Siqi Fan, University of Hawai'i

1.05 Forensic Accounting—Detecting Deception—Whistleblowing

Accounting - 1.8 CH

Moderator: Mohamad Majdi Sahloul, American Accounting Academy

Detecting Deception in Accounting, Auditing and Forensic Accounting Interviews. Joan Fico, University of Delaware; Dave Walsh, De Montfort University

Discussant: Timothy J. Fogarty, Case Western Reserve University

Whistleblowing: The Moderating Role of Locus of Control on Monetary Rewards and Identity Protection. Lucas Maragno, Universidade Federal do Rio de Janeiro; Christopher Skousen, Utah State University; José Alonso Borba, Federal University of Santa Catarina

Discussant: Masumi Nakashima, Bunkyo Gakuin University

Does the MD&A Disclosure of Fraudulent Firms Comply with the Sincerity Principle? Evidence from Manufactures in Japan. Masumi Nakashima, Bunkyo Gakuin University; Yuka Nose, Bunkyo Gakuin University; Hiromi Ujiie, Bunkyo Gakuin University; Shota Yoshida, Bunkyo Gakuin University

Discussant: Jesus R. Jimenez Andrade, Texas A&M University—San Antonio

1.06 Corporate Governance

Accounting - 1.8 CH

Moderator: Yi-Chun Chen, City University of Hong Kong

Mandatory Retirement of Subnational Leaders as a Corporate Governance Mechanism. Hua Cheng, Nankai University; Yongjin Wang, Nankai University

Discussant: Nikki Skinner, University of Georgia

Creditor Governance and Mandatory Information Disclosure Quality. Yuqi Gu, Willamette University; Bo Ouyang, The Pennsylvania State University Great Valley; Jian Zhou, University of Hawaii at Manoa

Discussant: Yi-Chun Chen, City University of Hong Kong

Long-Run Economic Consequences of Firms' Avoidance Behavior in the Threshold Regulation: Evidence from the Sarbanes-Oxley Act. Lisa Yao Liu, Columbia University

Discussant: Eric Gelsomin, Boston College

1.07 Alternative Information Sources I

Accounting - 1.8 CH

Moderator: Jing Kong, Michigan State University

The Effect of Air Pollution on Managers' Forecasting Ability. Ashiq Ali, The University of Texas at Dallas; Zhongwen Fan, The University of Hong Kong; Siman Li, Xiamen University

Discussant: Jing Kong, Michigan State University

Intraday Liquidity Provision During Earnings Calls. Christopher M. Rigsby, City University of Hong Kong

Discussant: Lu Tong, Baruch College—CUNY

The Effect of Corporate Twitter, Instagram, and YouTube Activity on Investor Attention and Market Liquidity. Steven Crawford, University of Houston

Discussant: Xixi Xiao, University of Rochester

1.08 Analyst Forecasts

Accounting - 1.8 CH

Moderator: Enrique Gomez, Temple University

Analysts' Cash Flow Forecasts and Firms' Information Environment: Evidence from Bid-Ask Spread. Abhijit Barua, Florida International University; Mengyu Ma, University of Central Arkansas

Discussant: Enrique Gomez, Temple University



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Do Analysts Distribute Negative Opinions Earlier? Yanhua Sunny Yang, University of Connecticut; Chris Yung, University of Virginia

Discussant: Yiwen Li, Villanova University

1.09 Effects on Earnings Quality

Accounting - 1.8 CH

Moderator: Jiajia Fu, The University of Texas Rio Grande Valley

Accounting Conservatism and Trust: A Machine Learning Approach. Avishek Bhandari, University of Wisconsin—Whitewater; Michelle Li-Kuehne, Whitworth University; Hamid Vakilzadeh, University of Wisconsin—Whitewater

The Discussion of Special Items during Conference Calls: High Quality or Highly Questionable? Jiajia Fu, The University of Texas Rio Grande Valley; Yuan Ji, The University of Texas at Arlington; James Potepa, American University

Climate Disasters and Earnings Management. Khanh Hoang, Lincoln University; Lei Gao, SUNY, Geneseo; Cuong Nguyen, Lincoln University

1.10 Nonprofit

Accounting - 1.8 CH

Moderator: Renee Flasher, The Pennsylvania State University Harrisburg

The Impact of External Evaluation on Donations of Nonprofit Organizations: Evidence from Korea. Ye Ji Lee, University of Seoul; Kiho Choi, University of Seoul; Ji Seon Yoo, Chonnam National University

Discussant: Renee Flasher, The Pennsylvania State University Harrisburg

Family Control and Cost Behavior in Private Colleges and Universities. Makoto Kuroki, Yokohama City University;

Discussant: Qing Burke, Miami University

Do Institutional Donors Value Social Media Activity and Engagement? Empirical Evidence on Italian Non-Profit Grantees. Anna Alexander, University of Padova; Silvia Pilonato, University of Bergamo; Giulia Redigolo, ESADE Business School

Discussant: Michael T. Paz, Cornell University

1.11 International Financial Reporting and Disclosure

Accounting - 1.8 CH

Moderator: Francesco De Luca, University “G. d’Annunzio” of Chieti-Pescara

Corporate Disclosure Differences around the World: International Evidence. Zihua Liu, The Hong Kong Polytechnic University; Ziyao San, York University; Albert Tsang, The Hong Kong Polytechnic University; Li Yu, Hong Kong Baptist University

Discussant: Francesco De Luca, University “G. d’Annunzio” of Chieti-Pescara

Anti-Corruption Laws and Geographic Segment Reporting. Donal Byard, Baruch College—CUNY; Heemin Lee, Baruch College—CUNY; Edward Li, Baruch College—CUNY; Amanda Sanseverino, Manhattan College

Discussant: To Be Announced

A Comparison of Comparability Characteristic between U.S. GAAP and IFRS: An Empirical Analysis of Cross-Border Listed Firms. Francesco De Luca, University “G. d’Annunzio” of Chieti-Pescara; Giorgio Gotti, The University of Texas Rio Grande Valley; Ho-Tan-Phat Phan, University “G. d’Annunzio” of Chieti-Pescara; Xue Yang, The University of Texas at El Paso

Discussant: David Godsell, University of Illinois at Urbana-Champaign

Sticky Cost Behavior and Differential Implications of Changes in Volume and Price Components of Sales Revenue. Hyunjin Oh, The Catholic University of Korea; Mukta Tripathi, Temple University; Tracie S. Frost, The Hong Kong Polytechnic University; Rajiv Banker, Temple University

Discussant: To Be Announced

Break

THURSDAY AUGUST 11, 2022

2:00 PM-3:30 PM EDT

PANEL SESSIONS

2.01 Ethics in Analytics and AI

Behavioral Ethics - 1.8 CH

Moderator: Robyn Raschke, University of Nevada, Las Vegas

Panelists: Jared Maslin, University of California, Berkeley and Chief Operating Officer, Good Research
Ivy Munoko, University of Florida
Daniel E. O'Leary, University of Southern California

2.02 Detecting Fraud Using Benford's Law: Excel and Alteryx Application

Accounting - 1.8 CH

Moderator: Meena Subedi, University of Wisconsin—Whitewater

Panelists: Avishek Bhandari, University of Wisconsin—Whitewater
Michelle Li-Kuehne, Whitworth University
Emily Zoet, Ferris State University

2.03 Bridging the Gap: Using a Symposium Approach to help Students Transition from 2 to 4-Year Accounting Programs

Accounting - 1.8 CH

Moderator: To Be Announced

Panelists: Liz Barentzen, The Center for Audit Quality
Tracie Miller-Nobles, Franklin University
Kathy Shoztic, Deloitte Services LP
Olu Teriba, Deloitte & Touche LLP
Kecia Williams Smith, North Carolina Agricultural and Technical State University

CONCURRENT SESSIONS

2.04 Audit Behavioral Research

Auditing - 1.8 CH

Moderator: Yi Luo, Ryerson University

Does Distrust Matter More? How Audit Judgment Is Influenced by Negative Client Experience. Erin M. Hawkins, Clemson University; Amy Donnelly, Clemson University; Joel Owens, Portland State University

Discussant: Monica A. Kabutey, University of North Texas

Audit with a Chance of Whistleblowing. Lin Nan, Purdue University; Chao Tang, The Hong Kong University of Science and Technology; Minlei Ye, University of Toronto

Discussant: Thomas Ruchti, Carnegie Mellon University

Do Key Audit Matters Bridge Information and Communication Gaps? Evidence from Auditors' Perception in France. Abir Labied, University Toulouse 1 Capitole; Marie Caussimont, University Toulouse 1 Capitole; Isabelle Martinez, University Toulouse 1 Capitole

Discussant: Romina Rakipi, University of Florida

2.05 Analysts and Other Information Intermediaries

Accounting - 1.8 CH

Moderator: James Warren, University of Arkansas

Contrast Effects and Analyst Forecasts. William Shi, New York University; Michael Tang, Florida International University

Discussant: Oded Rozenbaum, The George Washington University

Do Institutional Investors Affect News Coverage? The Role of Media Ownership. Shuaiyu Chen, Purdue University; Zhao Jin, Cheung Kong Graduate School of Business; Yucheng (John) Yang, The Chinese University of Hong Kong

Discussant: Vishal P Balaria, University of Alberta

What Drives the Value of Analysts' Advice? The Role of Earnings and Growth Forecasts. Ohad Kadan, Washington University in St. Louis; Leonardo Madureira, Case Western Reserve University; Rong Wang, Singapore Management University; Tzachi Zach, The Ohio State University

Discussant: James Warren, University of Arkansas

2.06 Current Issues in Accounting

Accounting - 1.8 CH

Moderator: George Lu, The Ohio State University

Financial Reporting Comparability and Employment Insurance. Inder Khurana, University of Missouri; Rong (Irene) Zhong, University of Illinois at Chicago

Discussant: Wei Chen, University of Connecticut

Media Bias and Shareholder Litigation. Richard Cazier, University of North Texas; Jianning Huang, St. Francis Xavier University; Jeff McMullin, Indiana University; Fuzhao Zhou, Bowling Green State University

Discussant: Laura Kettell, The University of Texas at Austin

Contract Contingency and Environmental Uncertainty. Kai Wai Hui, The University of Hong Kong; Jun Oh, Cornell University; Guoman She, The University of Hong Kong; P. Eric Yeung, Cornell University

Discussant: George Lu, The Ohio State University

2.07 Effects of Capital Market Intermediaries

Accounting - 1.8 CH

Moderator: Nikki Skinner, University of Georgia

Anonymous Forecasts. Qiang Cheng, Singapore Management University; Tian Deng, Singapore Management University; Sterling Huang, Singapore Management University; An-Ping Lin, Singapore Management University

Discussant: Zhujin Guo, University of Missouri

Earnings Announcement Information Shocks and Information Production by Journalists. Samuel B. Bonsall, The Pennsylvania State University; Jeremiah Green, Texas A&M University; Karl Muller, The Pennsylvania State University

Discussant: Nicholas Guest, Cornell University

IPO Prospectus Restatements and Tainted Underwriters. Wenyi Cai, University of Nebraska—Lincoln; Xiaotao Kelvin Liu, Northeastern University; Thomas Omer, University of Nebraska—Lincoln; Biyu Wu, University of Nebraska—Lincoln

Discussant: Nikki Skinner, University of Georgia

2.08 Outstanding Research in Gender and Work-Life Balance

Accounting - 1.8 CH

Moderator: Monica A. Kabutey, University of North Texas

CFO Gender and Financial Statement Comparability. Zhichao Zhang, Xi'an Jiaotong University; Fangjun Wang, Xi'an Jiaotong University; Linchin Jennifer Ho, The University of Texas at Arlington; Muhammad Usman, Nanjing Audit University

The Effect of Female Employees Employment on Corporate Performance Study under the Second Child Policy—Based on Empirical Evidence from Chinese Listed Companies. Aolin Leng, Northwestern Polytechnical University; Fuli Kang, Northwestern Polytechnical University; Fuli Kang, Northwestern Polytechnical University

2.09 Government

Accounting - 1.8 CH

Moderator: Robert J. Eger, University of the Pacific

Regulated Public Accessibility to Municipal Financial Reports and Bond Interest Cost. Yunshil Cha, University of New Hampshire; Linda Ragland, University of New Hampshire; Catherine Plante, University of New Hampshire

Discussant: To Be Announced

Efficient Contracting or Rent Extraction: Evidence from City Manager Cash Benefits in California. Yuan Ji, The University of Texas at Arlington

Discussant: Deonette J. Lambert, The University of Oklahoma

Relevance between Accounting Information and Happiness in the Local Public Sector. Yoshitaka Hirose, Osaka Metropolitan University; Akira Goto, Meiji University

Discussant: Robert J. Eger, University of the Pacific

2.10 Experimental and Field Research in Management Accounting

Accounting - 1.8 CH

Moderator: Ferhat D. Zengul, The University of Alabama at Birmingham

Team Structural Control for Tough Cookies: An Empirical Study of Team Resilience in Creative Project-Based Teams. Aleksandra Klein, WU Vienna University of Economics and Business

Discussant: Stefan Edlinger-Bach, WU Vienna University of Economics and Business

Does Reward Matter? The Effects of Incentive Schemes and a Pro-Environmental Attitude on Employees' Work-Related Carbon Reduction Behavior. Yasheng Chen, Xiamen University; Meirong He, Xiamen University; Xian Huang, Xiamen University

Discussant: Anil Kshatriya, University of Amsterdam

The Spillunder Effect: How Unfulfilled Goals and Feedback Frequency Affect Task Performance in Sequential Task Environments. Anil Kshatriya, University of Amsterdam; Hari Ramasubramanian, Frankfurt School of Finance and Management

Discussant: Aleksandra Klein, WU Vienna University of Economics and Business

Break

PANEL SESSIONS

3.01 SEC/FASB/IASB Update Panel

Accounting - 1.8 CH

Moderator: Daniel Wangerin, University of Wisconsin—Madison

Panelists: Christine Botosan, FASB
Paul Munter, SEC
Mary Tokar, IASB

3.02 Does IFRS 17 Solve Insurance Accounting?

Accounting - 1.8 CH

Moderator: Robert Hodgkinson, ICAEW

Panelists: Sudipta Basu, Temple University
Jo Clube, Aviva Plc
Martin F. Grace, Temple University
Kyle Stolarz, EY

CONCURRENT SESSIONS

3.03 Determinants of Key Firm Outcomes—CSR, Political Activity, and Whistleblowing

Accounting - 1.8 CH

Moderator: Yelin Li, Virginia Commonwealth University

Evaluating Corporate Social Responsibility Performance: Social Norms versus Market Norms. Wei Sun, University of International Business and Economics; Yifei Xia, Wenzhou-Kean University

Discussant: Jacob B. Lennard, University of Central Florida

Who Blows and Why? A Mediation Model from Accountants' Locus of Control to Whistleblowing. Meng Bai, Xi'an Jiaotong University; He Zhang, Xi'an Jiaotong University; Junrui Zhang, Xi'an Jiaotong University

Discussant: Jongwoon (Willie) Choi, University of Wisconsin—Madison

Stakeholder Demands and Corporate Social Responsibility: Evidence from the Olympic Games. Trung Do, Danang Architecture University; Henry Hongren Huang, National Central University; Liwei Shan, Southwestern University of Finance and Economics; Albert Tsang, The Hong Kong Polytechnic University; Li Yu, Hong Kong Baptist University

Discussant: Fereshteh Mahmoudian, Simon Fraser University

3.04 Cybersecurity

Information Technology - 1.8 CH

Moderator: Amanuel Tadesse, University of New Orleans

Cybersecurity Disclosure in the Banking Industry: A Comparative Study. Maryam Firoozi, Carleton University; Sana Mohsni, Carleton University

Discussant: Jefim Boritz, University of Waterloo

Cybersecurity and Brand Capital. Po-Hsuan Hsu, National Tsing Hua University; Wei-Chuan Kao, National Taiwan University; Yanzhi Wang, National Taiwan University

Discussant: Hanbing Xing, Florida Atlantic University

Cybersecurity Oversight Location: Determinants and Consequences. Farzaneh Amani, Concordia University

Discussant: To Be Announced

Internal versus External Data Breaches: Investor Reactions and the Effects of Disclosure. Chandler Miller, University of South Florida

Discussant: W. Eric Lee, University of Northern Iowa

3.05 Managers and Taxes

Accounting - 1.8 CH

Moderator: Adrienne DePaul, University of Connecticut

Managerial Short-Termism and Corporate Tax Avoidance. Spyridon Gkikopoulos, The University of Manchester; Edward Lee, The University of Manchester; Konstantinos Stathopoulos, The University of Manchester

Discussant: Arthur Stenzel, University of St.Gallen

Does Managerial Sentiment Matter in Corporate Decisions? Evidence from Corporate Tax Avoidance. Fuzhao Zhou, Bowling Green State University

Discussant: Jing Huang, Virginia Polytechnic Institute and State University

The Role of Multinational Corporations' Executives in Foreign Subsidiaries' Tax Management. Benjamin Osswald, University of Illinois at Urbana-Champaign; Jochen Pierk, Erasmus University

Discussant: Robert W. Hills, The Pennsylvania State University

3.06 Auditor Choice and Markets

Auditing - 1.8 CH

Moderator: Monica A. Kabutey, University of North Texas

Switching Costs and Market Power in Auditing: Evidence from a Structural Approach. Qiang Guo, University of Southern Denmark; Christopher Koch, University of Mainz; Aiyong Zhu, Wuhan University

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

Product Market Threats and Auditor Choice. Cephas Simon Peter Dak-Adzaklo, City University of Hong Kong; Emmanuel Ofori, City University of Hong Kong; Raymond M. K. Wong, City University of Hong Kong

Discussant: Mikhail Sterin, Texas State University

Do Audit Clients Prefer Watchdogs or Lapdogs? The Effect of Strictness on Audit Offices' Market Shares. Christopher Bleibtreu, BI Norwegian Business School; Ulf Mohrmann, NHH Norwegian School of Economics

Discussant: Cephas Simon Peter Dak-Adzaklo, City University of Hong Kong

3.07 Effects of Nonfinancial Disclosure

Accounting - 1.8 CH

Moderator: Lavender Yang, Carnegie Mellon University

Doing Good by Being Smart: Green Innovation, Firm Performance, and ESG Funds' Capital Allocation. Qiang Cheng, Singapore Management University; An-Ping Lin, Singapore Management University; Mengjie Yang, Singapore Management University

Discussant: Shira Cohen, San Diego State University

Internalizing Peer Firm Proprietary Costs: Evidence from Supply Chain Relations. Farzana Afrin, Boston College; Jinhwan Kim, Stanford University; Sugata Roychowdhury, Northwestern University

Discussant: Ying Huang, The University of Texas at Dallas

3.08 Financial Reporting and Regulatory Environment

Accounting - 1.8 CH

Moderator: Nathan C. Goldman, North Carolina State University

Do Local Country Reporting Requirements Affect Parent Company Disclosure of Subsidiary Operations? Nerissa C. Brown, University of Illinois at Urbana-Champaign; Michelle Hutchens, University of Illinois at Urbana-Champaign; Benjamin Osswald, University of Illinois at Urbana-Champaign

Discussant: Colin Koutney, George Mason University

Are Direct Listings Always Riskier for Investors than IPOs? The Informational Role of Peer Firms' Disclosures. Anna Bergman Brown, Clarkson University; Donal Byard, Baruch College—CUNY; Jangwon Suh, New York Institute of Technology

Discussant: David S. Koo, George Mason University

Individual Mortgage Lending, Public Corruption, Race, and Gender: Evidence from Local Corruption Crackdowns. Albert Mensah, HEC Paris; Arthur Morris, The Hong Kong University of Science and Technology; Joseph H. Stice, The Chinese University of Hong Kong; Roger White, Arizona State University

Discussant: Nathan C. Goldman, North Carolina State University

3.09 Current Issues in Management Accounting

Accounting - 1.8 CH

Moderator: Ferhat D. Zengul, The University of Alabama at Birmingham

Assessing Risk Factors in the Construction of a Renewable Energy Biogas Plant Utilizing Earned Value Management (EVM). Rimona Palas, College of Law and Business, Israel

Discussant: Tien-Wei Hwang, National Chengchi University and National Tsing Hua University

THURSDAY AUGUST 11, 2022

3:45 PM–5:15 PM EDT

TMT Internal Governance and Cost Stickiness: Evidence from Corporate Party-Building Reform in China. Mark Anderson, University of Calgary; Jiyuan Li, Xi'an Jiaotong University; Junqin Sun, Lanzhou University; Fangjun Wang, Xi'an Jiaotong University

Discussant: Ferhat D. Zengul, The University of Alabama at Birmingham

Mapping the Management Accounting Research in Accounting Journals: A Text Mining Study (1926–2021). Jackson Ty Pettus, The University of Alabama at Birmingham; Nurettin Oner, The University of Alabama at Birmingham; Ferhat D. Zengul, The University of Alabama at Birmingham

Discussant: Rimona Palas, College of Law and Business, Israel

3.10 CSR Issues

Accounting - 1.8 CH

Moderator: Mitchell Stein, Western University

Geographic Location and Corporate Social Responsibility: Urban versus Non-Urban Firms. Fuzhao Zhou, Bowling Green State University

Discussant: Curtis Farnsel, University of Dayton

Corporate Environmental Investment and Firm Value: The Moderating Effects of Organisational Visibility and Environmental Reporting. Yan Qin, The University of Auckland; Julie Harrison, The University of Auckland; Lily Chen, The University of Auckland

Discussant: : Timothy J. Fogarty, Case Western Reserve University

Do Socially Responsible Firms Demonstrate a Preference for Using Classification Shifting to Manage Earnings? Curtis Farnsel, University of Dayton; Kelly Ha, Kennesaw State University

Discussant: Yan Qin, The University of Auckland

3.11 Various Topics

Accounting - 1.8 CH

Moderator: To Be Announced

Preparing Accountants of the Future: Examining an Undergraduate Program in Accounting Data and Analytics. Poh-Sun Seow, Singapore Management University; Gary Pan, Singapore Management University; Clarence Goh, Singapore Management University; Magdeleine Lew, Singapore Management University

Discussant: Barbara A. Lamberton, University of Hartford

Perceptions among UK Accounting and Business Students as to the Ethicality of Using Assignment Assistance Websites. Megan S Kelly, Salisbury University; Kenneth J. Smith, Smith; David J. Emerson, Salisbury University

Discussant: Edward R. Walker, University of Central Oklahoma

Assessing the Foundation That Giving Voice to Values Is Built Upon. William F. Miller, University of Wisconsin—Eau Claire; Tara J. Shawver, King's College; Steven Mintz, California Polytechnic State University, San Luis Obispo

Discussant: Timothy J. Fogarty, Case Western Reserve University

A Structured Review of Research-Informed Instructional Strategies to Support CPA-Enabling Competencies in Future Accountants. Sanobar Siddiqui, University of Regina

Discussant: Barbara W. Scofield, Washburn University

5:15 PM–5:30 PM EDT

Break

THURSDAY AUGUST 11, 2022

5:30 PM-7:00 PM EDT

PANEL SESSIONS

4.01 Goodwill and Intangible Assets—Everything Old is New Again

Accounting - 1.8 CH

Moderator: Christine Botosan, FASB

Panelists: Frederick L. Cannon, FASB

Rick Childs, Crowe LLP

Dale L. Flesher, The University of Mississippi

Zach Gast, IASB

4.02 The CITP® Credential & AICPA University Program in Information

Accounting - 1.8 CH

Moderator: Paul Warrick, AICPA

Panelists: Michael Blake, American Hotel & Lodging Association (AHLA)

Marisa Doras, Rumph & Associates, P.C

Ben Hunter III, Bernard Robinson & Company

Mathieu Lupien, Simfiny Solution

CONCURRENT SESSIONS

4.03 Schedule UTP and More

Accounting - 1.8 CH

Moderator: Meena Subedi, University of Wisconsin—Whitewater

The Effect of Increased Private Tax Disclosure on the Relevance of Reserves for Uncertain Tax Positions. Adam Manlove, Indiana University Bloomington

Discussant: Jennifer Luchs-Nunez, University of Connecticut

Corporate Tax Avoidance and Defined Benefit Funding Policy: Evidence from Schedule UTP. Shengnan Li, Xiamen University

Discussant: Kaishu Wu, University of Waterloo

Tax Avoidance as Necessary Evil: Implications for Firms' Investment and Financing Opportunities. Meena Subedi, University of Wisconsin—Whitewater

Discussant: Tony Lin, Rowan University

4.04 Disclosures and Auditing

Auditing - 1.8 CH

Moderator: Wanying Jiang, Louisiana State University

Disclosure of Segment Information under IFRS 8 and Its Influence on Audit Effort. Yihan Guo, Queensland University of Technology; Pamela Kent, Queensland University of Technology and University of Adelaide; Yuyu Zhang, Queensland University of Technology

Discussant: Yiye Liu, City University of Hong Kong

GAAP Changes and Auditing: Evidence from Explanatory Language, Audit Fees, and Auditor Change. Di Guo, Hong Kong Baptist University; Qiliang Liu, Jiangxi University of Finance and Economics; Wenfeng Wang, City University of Hong Kong; Lei Zhao, Huazhong University of Science and Technology and City University of Hong Kong

Discussant: Stephani Mason, DePaul University

Subsequent Event Reporting and Audit Quality. Bethany Brumley, The University of Mississippi; Keith Czerney, University of Missouri; Anne Thompson, University of Illinois at Urbana-Champaign; Wei Zhu, University of Illinois at Urbana-Champaign

Discussant: Michelle Draeger, Colorado State University

4.05 Diversity Issues

Accounting - 1.8 CH

Moderator: Sydney Kim, University of Illinois at Urbana-Champaign

Skills Required to Succeed in Public Accounting: Perceptions between Black and White Accountants. R. Mithu Dey, Howard University; Denise Dickins, East Carolina University; Lucy Lim, Howard University; Lesia Quamina, Goucher College

Discussant: Renee Flasher, The Pennsylvania State University Harrisburg

African-American Representation on the Boards of Banks and Mortgage Loan Rejection Rates. Valentin Dimitrov, Rutgers, The State University of New Jersey; Jiayin Li, University of International Business and Economics; Darius Palia, Rutgers, The State University of New Jersey and Columbia University

Discussant: Yanru Chang, Baruch College—CUNY

4.06 Financial Reporting Quality I

Accounting - 1.8 CH

Moderator: Vivek Ravel, University of Illinois at Chicago

Does Financial Statement Comparability of Customer Firms Relate to Supplier's Investment Decisions? Pin-Ju Chen, National Chengchi University; Peng-Chia Chiu, The Chinese University of Hong Kong, Shenzhen; Lili Jiu, Hong Kong Baptist University; Po-Hsiang Yu, National Chung Hsing University

Discussant: To Be Announced

Do Peer Firm Business Opportunities Promote or Deter Firm Disclosures? Evidence from the Strategic Alliance Announcement. Yuan Ji, The University of Texas at Arlington

Discussant: To Be Announced

The Impact of Conservatism and Supply Chain Finance on Bad Debt Expense. Sudipta Basu, Temple University; Tom Canace, Wake Forest University; Mark Cecchini, University of South Carolina; Yi Liang, Temple University

Discussant: Vivek Raval, University of Illinois at Chicago

4.07 Evidence in Corporate Governance

Accounting - 1.8 CH

Moderator: Matt Glendening, University of Missouri

Corporate Social Responsibility Committee: International Evidence. Jenny Chu, University of Cambridge; Xi Li, The London School of Economics and Political Science; Yuxia Sarine Zou, University of Cambridge

Discussant: Betty Liu, Indiana University

Do Subordinates Matter? Internal Governance and Stock Price Informativeness. Rui Hu, California State University, Los Angeles

Discussant: Xijiang Su, University of Toronto

The Value of Information Outflow from Well-Connected Boards: Evidence from Corporate Investment Efficiency. Ted M. F. Polat, George Mason University; Musa Subasi, University of Maryland; Yue Zheng, The Hong Kong University of Science and Technology

Discussant: Matthew Glendening, University of Missouri

4.08 International Tax and Managerial Accounting

Accounting - 1.8 CH

Moderator: Salma Boumediene, Naval Postgraduate School

The Influence of Social Ties on Corporate Tax Behavior. Guang-Zheng Chen, Feng Chia University; Edmund C. Keung, National University of Singapore; Chin-Hua Huang, Hungkuang University

Firm Commitment to Overseas Operations: A Resource Management Perspective. Mark Anderson, University of Calgary; Jiyuan Li, Xi'an Jiaotong University; Junqin Sun, Lanzhou University; Fangjun Wang, Xi'an Jiaotong University

Tax Avoidance and Firm Value: International Evidence. Kiho Choi, University of Seoul; Ye Ji Lee, University of Seoul

Do Chinese Government Subsidies Increase Corporate R&D Activities and Profitability? Yannan Shen, Louisiana State University in Shreveport; Du Yu, Shandong University

4.09 Information Propagation and Processing: International Evidence

Accounting - 1.8 CH

Moderator: Minna Yu, Monmouth University

Do Internet Articles Improve Investors' Ability to Process Rumor? Hyunkwon Cho, Sungkyunkwan University; Ga-Young Choi, Seoul National University; Joonil Lee, Kyunghee University

Discussant: Rong (Irene) Zhong, University of Illinois at Chicago

Accounting Convergence and Shock Propagation. Rong (Irene) Zhong, University of Illinois at Chicago

Discussant: Ga-Young Choi, Seoul National University

Media Coverage and Leverage Adjustments: Evidence from Korea. Hyungjin Cho, Inha University; Meeok Cho, Seoul National University; Sohee Park, Seoul National University

Discussant: Sydney Shu, Miami University

4.10 Asymmetric Response/Recognition

Accounting - 1.8 CH

Moderator: Natalie Valle, Haskayne School of Business

Temporary Skilled Foreign Labor and Cost Stickiness: Evidence from Employment of H-1B Visa Holders. Jiao Jing, Jinan University; Tee Yong Jeffrey Ng, The Hong Kong Polytechnic University; Walid Saffar, The Hong Kong Polytechnic University; Longfei Shang, Southwestern University of Finance and Economics

Discussant: Thomas Ruchti, Carnegie Mellon University

The Relationship between R&D Investment Decisions and Business Strategy: Moderating Effect of Accounting Conservatism. Ya Ching Chu, National Cheng Kung University; Liu-Ching Tsai, National Chia Yi University; Chaur-Shiuh Young, National Cheng Kung University

Discussant: Fei Du, University of Illinois at Urbana-Champaign

Earnings-Based Debt Covenants and the Less Sensitivity of Cash Compensation to Negative Earnings Change. Chih-Ying Wu, National Taiwan University; Shu-Ling Wu, National Taiwan University

Discussant: Peter Schaefer, Technical University of Munich

4.11 FinTech, Crypto and Natural Language Processing

Accounting - 1.8 CH

Moderator: Tony Lin, Rowan University

Can Financial Technology Reduce Reporting Lags? Wu-Po Liu, National Cheng Kung University; Kung-Hong Shih, National Cheng Kung University; Hua-Wei Huang, National Cheng Kung University; Shih-Bin Wu, National Cheng Kung University

Discussant: Hao Qu, University of Rochester

Tax-Loss Harvesting with Cryptocurrencies. Lin William Cong, Cornell University; Wayne Landsman, The University of North Carolina at Chapel Hill; Edward Maydew, The University of North Carolina at Chapel Hill; Daniel Rabetti, Tel Aviv University

Discussant: Terry W. Mason, Kansas State University

Would Auditors Read News Headlines? The Prophetic Vision for Going-Concern Opinions. Deniz Appelbaum, Montclair State University; Huijue Kelly Duan, Rutgers, The State University of New Jersey; Hanxin Hu, Rutgers, The State University of New Jersey; Ting Sun, The College of New Jersey

Discussant: Sunita Goel, Siena College

Virtual Happy Hour— American Accounting Association

Virtual Happy Hour— International Accounting Section

Friday Speaker

FRIDAY PLENARY SPEAKER (RECORDING FROM AAA IN-PERSON ANNUAL MEETING)



Patricia Dechow, University of Southern California

Patricia Dechow is the Robert R. Dockson Professor of Business Administration and a professor of accounting at the Marshall School of Business at the University of Southern California. She was previously a member of the faculty at the Haas School of Business at the University of California, Berkeley, where she served as Chair of the Accounting Group from 2008 to 2013. She has also taught at the University of Michigan and the Wharton School. One of the leading and most highly cited accounting researchers in the nation, Dechow's research focuses on accounting accruals, the quality of earnings, and the effect of analysts' forecasts on investors' perceptions of firm value. She has developed measures to determine whether a firm has manipulated its financial statements and her work has appeared in many journals that include *The Accounting Review*, *Contemporary Accounting Research*, and *Journal of Accounting and Economics*. Dechow received the American Accounting Association's Seminal Contribution to Accounting Literature Award in 2019 and received AAA Distinguished Contribution to Accounting Literature awards in 2010 and 2015 and the FARS Distinguished PhD Mentoring Award in 2020. She was inducted into the Australia Accounting Hall of Fame in 2022. Dechow

earned a bachelor's degree at the University of Western Australia and a doctorate in accounting and finance from the W.E. Simon School of Business Administration at the University of Rochester. She is currently Managing Editor of *Review of Accounting Studies*.

FRIDAY AUGUST 12, 2022

9:30 AM–10:30 AM EDT

Virtual Happy Hour—International Accounting Section

11:00 AM–12:00 PM EDT

Welcome

Mark Dawkins, University of North Florida, AAA President

Plenary Session (Recording from AAA In-Person Annual Meeting)

Speaker: Patricia Dechow, University of Southern California
Research Opportunities in Sustainability Reporting

12:00 PM–12:15 PM EDT

Break

12:15 PM–1:45 PM EDT

PANEL SESSIONS

5.01 DEIB—Honest Conversations: The Experiences of LGBTQIA+ Accounting Faculty

Behavioral Ethics - 1.8 CH

Moderator: Elaine Mauldin, University of Missouri

Panelists: Dereck Barr-Pulliam, University of Louisville
Kirsten Cook, Texas Tech University
Theresa Hammond, San Francisco State University
Melvin Lamboy Ruiz, Georgia Southern University

5.02 Can Every Accounting Issue Be Solved by Standards?

Accounting - 1.8 CH

Moderator: Robert Hodgkinson, ICAEW

Panelists: Katharina Hombach, University of Oldenburg
Doug King, Deloitte
Katherine Schipper, Duke University
Thorsten Sellhorn, Ludwig Maximilian University of Munich

5.03 Faculty Experiences Using the AICPA Critical Thinking Resources

Accounting - 1.8 CH

Moderator: Susan K. Wolcott, Independent Scholar

Panelists: Markus Ahrens, St. Louis Community College, Meramec
Marla Lockhart, North Seattle College

CONCURRENT SESSIONS

5.04 Tax Avoidance

Accounting - 1.8 CH

Moderator: Kelly Wentland, George Mason University

Does Corporate Tax Avoidance Affect Firm Productivity? Spyridon Gkikopoulos, The University of Manchester; Edward Lee, The University of Manchester;
Konstantinos Stathopoulos, The University of Manchester

Discussant: Kelly Wentland, George Mason University

Corporate Reputation and Tax Avoidance Revisited: Evidence from the Recognition of Well-Known Trademarks. Hanzhong Shi, Huazhong University of Science and Technology; Kaishu Wu, University of Waterloo; Qiang Wu, The Hong Kong Polytechnic University; Xin Yang, Hohai University

Discussant: Meena Subedi, University of Wisconsin–Whitewater

Growing “Political Power” of Large Firms and the Downward Cash ETR Trend. Yuzhu Lu, University of Nottingham Ningbo China; Liang Shao, Radford University; Yue Zhang, Lingnan University

Discussant: Xiao Song, University of Nebraska Omaha

5.05 Regulatory Investigations

Auditing - 1.8 CH

Moderator: James Justin Blann, University of Arkansas

What is the Interplay between Auditing and Regulatory Investigations? Evidence from the Municipal Bond Market. Bethany Brumley, The University of Mississippi

Discussant: Thomas Ruchti, Carnegie Mellon University

PCAOB International Inspections and Auditor Industry Specialization. Nancy Lixin Su, The Hong Kong Polytechnic University

Discussant: James Justin Blann, University of Arkansas

PCAOB International Inspections and the Market Value of Cash Holdings. Yiye Liu, City University of Hong Kong

Discussant: Jonathan G. DiYorio, Virginia Polytechnic Institute and State University

5.06 Issues in Accounting and Debt Markets

Accounting - 1.8 CH

Moderator: Mark Piorkowski, Boston College

Credit Rating Optimism in Mergers and Acquisitions. Samuel B. Bonsall, The Pennsylvania State University; Kevin Koharki, Indiana University—Purdue University Indianapolis; Brandon Lock, Baruch College—CUNY; Monica Neamtiu, Baruch College—CUNY

Discussant: Zhongnan Xiang, Temple University

Does Litigation Risk Affect Meeting-or-Beating Earnings Expectations? Junwoo Kim, Oakland University

Discussant: Anthony Le, Columbia University

5.07 New Issues in Value Relevance

Accounting - 1.8 CH

Moderator: To Be Announced

Accounting Information and Disaggregated Credit Risk. Robert W. Hills, The Pennsylvania State University; Matthew Kubic, The University of Texas at Austin

Discussant: Michael Tang, Florida International University

The Impact of the Corporate Calendar on the Timing of Share Repurchases and Equity Grants. Ingolf Dittmann, Erasmus University Rotterdam; Amy Yazhu Li, Erasmus University; Stefan Obernberger, Erasmus University Rotterdam; Jiaqi Zheng, Oxford University

Discussant: Chihoon Cho, Washington University in St. Louis

Market Reaction to CEOs’ Dynamic Hemifacial Asymmetry of Expressions—A Machine-Learning Approach. Rajiv Banker, Temple University; Rajiv Banker, Temple University; Hui Ding, Shanghai Jiao Tong University; Rong Huang, Fudan University; Xiaorong Li, Shanghai Jiao Tong University

Discussant: Rafael Copat, The University of Texas at Dallas

5.08 GNP Special Topics

Accounting - 1.8 CH

Moderator: Neel Purohit, S. S. Jain Subodh P. G. College

Public Sector Long-Term Financial Sustainability Accounting: A New Approach for Measurement and Reporting. Hassan A. G. Ouda, German University in Cairo

Discussant: Chen Zhao, West Texas A & M University

Controlling Customers in Nonprofit Organizations: Case Study in Japan. Masatoshi Kosugi, Hokkaido University

Discussant: Zheyu Lu, Queensland University of Technology

Charitable Foundations' Governance and Financial Performance. Zheyu Lu, Queensland University of Technology; Yuyu Zhang, Queensland University of Technology; Alexandra Williamson, Queensland University of Technology

Discussant: Meena Subedi, University of Wisconsin—Whitewater

5.09 International Corporate Governance and Financial Reporting

Accounting - 1.8 CH

Moderator: Sunita Rao, Washburn University

The Impact of the Sino-U.S. Trade War and R&D Investment on Corporate Overseas Business Income Evidence from China. Aolin Leng, Northwestern Polytechnical University; Ting Yan, Northwestern Polytechnical University

Discussant: Juan Wang, SUNY College at Oneonta

Intergenerational Inheritance, Political Connections and Performance of Family Firms. Li Ren, Xiamen University; Lijie Zhang, Xiamen University; Haiyan Helen Zhou, The University of Texas Rio Grande Valley

Discussant: Eunsang Jee, Yonsei University

Share Pledging and Earnings Informativeness. Juan Wang, SUNY College at Oneonta; Xiangyan Shi, Southwestern University of Finance and Economics; Xiaoyi Ren, Chongqing University

Discussant: Ekaete Efreteui, Newcastle University

5.10 Executives and Disclosure

Accounting - 1.8 CH

Moderator: To Be Announced

CEO Narcissism and Stealth Restatement Disclosures. Sarra Salib, Texas Tech University

Discussant: Yuxia Sarine Zou, University of Cambridge

CFO/Treasurer Dual Role: Financial Reporting and Audit Outcomes. John Abernathy, Kennesaw State University; Christopher S. Hines, Missouri State University; Yijun Li, Erasmus University; Adi Masli, The University of Kansas

Discussant: Yanru Chang, Baruch College—CUNY

Cost Stickiness, Management Guidance, and Stock Returns. Shingo Goto, University of Rhode Island; Devendra Kale, University of Rhode Island; Sriram Villupuram, The University of Texas at Arlington

Discussant: To Be Announced

5.11 Public Sector Considerations

Accounting - 1.8 CH

Moderator: Janet Souza, St. Joseph's University

The State of Ohio's Auditors and the Enumeration of Population, and the Project of Eugenics. Cameron Graham, York University; Martin E. Persson, University of Illinois at Urbana-Champaign; Vaughan S. Radcliffe, Western University; Mitchell J. Stein, Western University

Discussant: Xia Shu, University of Dundee

FRIDAY AUGUST 12, 2022

How Does the Nox Budget Trading Program Affect Working Capital Management of Manufacturers? Ben Le, The University of Tennessee at Martin; Paula H. Moore, The University of Tennessee at Martin; Donna L. Paul, Washington State University

Discussant: Mitchell Stein, Western University

A Dialogic Post-Project Evaluation Approach for Public Private Partnerships: Evidence from the UK. Xia Shu, University of Dundee; Stewart Smyth, University of Birmingham; Jim Haslam, University of Durham

Discussant: Xia Shu, University of Dundee

1:45 PM–2:00 PM EDT

Break

2:00 PM–3:30 PM EDT

PANEL SESSIONS

6.01 Career as an AIS Professor

Accounting - 1.8 CH

Moderator: Rebecca Perols, San Diego State University

Panelists: Kimberly Church, Missouri State University
Jacob Haislip, Texas Tech University
Uday Murthy, University of South Florida
David Wood, Brigham Young University

6.02 Fostering Psychological Safety in the Classroom

Behavioral Ethics - 1.8 CH

Moderator: Karen Osterheld, American Accounting Association

Panelists: Jeannine Brown, Becker
Kimberly Walker, Virginia Polytechnic Institute and State University

6.03 International Effects on Accounting

Accounting - 1.8 CH

Moderator: Whitewater Mohammad Nurunnabi, Prince Sultan University, Saudi Arabia

Panelists: Eva Jermakowicz, Tennessee State University
Humayun Kabir, Auckland University of Technology
Tien Canh Nguyen, Vietnam National University
Shah Wali Khan, Institute of Management Sciences

CONCURRENT SESSIONS

6.04 Intentionally Skipped

6.05 Effects of Preferences of Individual Managers and Investors on Firm Outcomes

Accounting - 1.8 CH

Moderator: Edward R. Walker, University of Central Oklahoma

Leader Narcissism and Corporate Decentralization. Changwei Li, Hong Kong Baptist University; Linlang Zhang, Zhongnan University of Economics and Law

Discussant: Michael Neel, University of North Texas

The Real Effect of Individual Investors' Voices: The Case of R&D Investment. Xiaoyue Song, Xi'an Jiaotong University; Junqin Sun, Lanzhou University; Junrui Zhang, Xi'an Jiaotong University

Discussant: Bishal BC, Grand Valley State University

The Influence of Status Quo Bias on Accounting Choices. Livia Maria Lopes Stanzani, University of São Paulo; Silvio Hiroshi Nakao, University of São Paulo

Discussant: R. Christopher Small, University of Houston

6.06 Auditor Reporting II

Auditing - 1.8 CH

Moderator: Janet Souza, Saint Joseph's University

Heterogeneity in Voluntary Assurance on Social and Environmental Disclosures: Cross-Country Evidence from Financing Costs. Haozhe Song, Beijing Jiaotong University; Gunnar Rimmel, University of Reading

Discussant: Bo Ren, University of Connecticut

Auditor Reporting and the Expected Self-Fulfilling Prophecy Effect of Going Concern Opinions. Nathan R. Berglund, Mississippi State University; Mikhail Sterin, Texas State University

Discussant: Paul Polinski, Florida State University

Office Level Contagion: Impact of a Non-Timely Filing by a Major Busy Season Client. Justyna Skomra, The Pennsylvania State University Erie; R. Drew Sellers, Kent State University; Piotr A. Skomra, Case Western Reserve University

Discussant: Ulf Mohrmann, NHH Norwegian School of Economics

Do Auditors' Opinions Incorporate Academic Research Measures That Predict Financial Statement Restatements? Andrew A. Anabila, The University of Texas Rio Grande Valley

Discussant: Janet Souza, Saint Joseph's University

6.07 Accounting Information and Stock Returns

Accounting - 1.8 CH

Moderator: Martin Kapons, University of Amsterdam

Algorithmic Trading and Corporate Innovation: Evidence from the Tick Size Pilot. Pawel Bilinski, City University of London; Irene Karamanou, University of Cyprus; Anastasia Kopita, Cyprus University of Technology; Marios Panayides, University of Cyprus

Discussant: Martin Kapons, University of Amsterdam

Trademarks and the Cost of Equity Capital. Bin Yang, Jinan University; Bin Yang, Jinan University; Zhe An, Monash University; Xin Gao, Zhejiang University; Donghui Li, Shenzhen University

Discussant: Shuyan Wang, Duke University

Is the Profitability Anomaly Distinct from the Mispricing of Earnings beyond Operating Profit? Agnes Cheng, The University of Oklahoma; Jiajia Fu, The University of Texas Rio Grande Valley; Jing Xie, The Hong Kong Polytechnic University

Discussant: Vivek Raval, University of Illinois at Chicago

6.08 Topics in Information Dissemination

Accounting - 1.8 CH

Moderator: Joanna Golden, The University of Memphis

Analyst Report Ambiguity. Minkang Lu, ZUEL; Ziwei Qiao, Hunan University; Hongping Tan, McGill University

Discussant: Suhas Suhas Sridharan Sridharan, Emory University

Do Brokers Manage the Distribution of Stock Recommendations? Wen He, Monash University; Jin Zhang, Monash University

Discussant: Joanna Golden, The University of Memphis

Does Better Broadband Internet Coverage Improve the Quality of Local Firms' Information Environment? Anna Bergman Brown, Clarkson University; Donal Byard, Baruch College—CUNY; Zhiyuan Tu, Southwestern University of Finance and Economics

Discussant: Steven Crawford, University of Houston

6.09 Issues in Debt Contracting

Accounting - 1.8 CH

Moderator: Eliza X. Zhang, University of Washington, Tacoma

Debt Financing to Innovative Firms: Evidence from First Action Reports on Patent Applications. Zhongnan Xiang, Temple University

Discussant: Brandon Lock, Baruch College—CUNY

FRIDAY AUGUST 12, 2022

2:00 PM-3:30 PM EDT

Lease Recognition and Bank Loan Pricing: Evidence from ASC 842. Haihao Lu, University of Waterloo; Jonathan Yuan, University of Waterloo

Discussant: Xinlei Li, Hong Kong University of Science and Technology

The Importance of Individual-Pair Lending Relationships. Omri Even-Tov, University of California, Berkeley; Xinlei Li, The Hong Kong University of Science and Technology; Hui Wang, The Hong Kong University of Science and Technology; Chris Williams

Discussant: Eliza X. Zhang, University of Washington, Tacoma

6.10 Financial Reporting Quality II

Accounting - 1.8 CH

Moderator: Ying Huang, University of Texas—Dallas

Analysts' Strategic Information Revelation in Conference Calls. Julia Haag, Ludwig Maximilian University of Munich; Christian Hofmann, Ludwig Maximilian University of Munich; Alexander Paulus, Ludwig Maximilian University of Munich; Nina Schwaiger, Ludwig Maximilian University of Munich; Thorsten Sellhorn, Ludwig Maximilian University of Munich

Discussant: Ying Huang, The University of Texas at Dallas

6.11 Equity Analysts

Accounting - 1.8 CH

Moderator: Ilona Bastiaansen, University of Connecticut

Communication Norms in Earnings Conference Calls: The Role of Indirect Questions. Alexander Paulus, Ludwig Maximilian University of Munich

Discussant: Jun Oh, Cornell University

Do Managers Learn from Analyst Participation in Conference Calls? Amanda Awyong, Singapore Management University; Young Jun Cho, Singapore Management University; Holly Yang, Singapore Management University

Discussant: Ilona Bastiaansen, University of Connecticut

3:30 PM-3:45 PM EDT

Break

3:45 PM-5:15 PM EDT

PANEL SESSIONS

7.01 Digital Assets: What Are the Accounting Issues?

Accounting - 1.8 CH

Moderator: Robert Hodgkinson, ICAEW

Panelists: Christine Botosan, FASB
Esther Mallowah, ICAEW
Craig Smith, IASB

7.02 AICPA University Program in Forensic Accounting

Accounting - 1.8 CH

Moderator: To Be Announced

Panelists: Kari Day, AICPA
Kathy A. Johnson, JS Held & California State University
Ernest Patrick Smith, Nawrocki Smith, LLP & Hofstra University
Lynda H. Schwartz, Schwartz LLC & UMass Amherst Forensic Accounting Program
Jan Taylor, AICPA

7.03 Using Excel, Google Sheets, Tableau Prep, Power BI, and Altrex for Data Cleaning Projects: The What, Why, and How for Intro Accounting Classes

Accounting - 1.8 CH

Moderator: Tracie Miller-Nobles, Austin Community College

Panelists: Jennifer Cainas, University of South Florida

Tracie Miller, Franklin University

Wendy Tietz, Kent State University

CONCURRENT SESSIONS

7.04 AIS Topics

Information Technology - 1.8 CH

Moderator: Janet Souza, Saint Joseph's University

Implementing, Controlling, and Auditing Bill of Materials (BOMs) with Blockchain. Sherwood Lane Lambert, University of West Florida; Bruce L. Davidson, University of West Florida

Discussant: Ulaganathan Subramanian, Universiti Teknologi Brunei

Delineating Responsibilities for COBIT 2019 IT Control Activities between Cloud Service Providers and Cloud Service Users. John H. Batchelor, University of West Florida; Tyler N. A. Fezzey, University of West Florida; Sherwood Lane Lambert, University of West Florida

Discussant: Kevin Agnew, Elon University

Does Industry Classification Matter in IT Business Value Research? Duane B. Kennedy, University of Waterloo; Byron Y. Song, Hong Kong Baptist University; Theophanis C. Stratopoulos, University of Waterloo

Discussant: Huimin Chen, University of Massachusetts Lowell

XBRL and Investor Disclosure Processing Costs. Jee-Hae Lim, University of Hawaii at Manoa; Vernon J. Richardson, University of Arkansas; Rod Smith, California State University, Long Beach

Discussant: Hao Qu, University of Rochester

7.05 Audit Quality I

Auditing - 1.8 CH

Moderator: Sunita Rao, Washburn University

Does Remote Auditing Affect Audit Quality? Evidence from COVID-19 Lockdowns in China. Nathan J. Newton, Florida State University; Zilong Song, Nanjing University of Finance and Economics; Jiaxin Wang, Zhongnan University of Economics and Law; Xi Xiong, Wuhan University; Tim Zhang, Florida State University

Discussant: William Docimo, University of Pittsburgh

Distracted Auditors: Evidence from Non-Accounting Related Lawsuits against Audit Clients. Stavriana Hadjigavriel, Colegio Universitario de Estudios Financieros CUNEF; Antonio B. Vazquez, Stockholm School of Economics

Discussant: Sunita Rao, Washburn University

CEO Inside Debt and Industry Specialist Auditor. Hyeesoo Chung, California State University, Long Beach; Jong-Yu Paula Hao, California State University, Long Beach; Jinyoung Wynn, Louisiana Tech University

Discussant: Ulf Mohrmann, NHH Norwegian School of Economics

7.06 What Affects Financial Reporting Quality

Accounting - 1.8 CH

Moderator: Derek Christensen, University of Wisconsin—Madison

Deposit Insurance and Discretion in Loan Loss Provisioning. Leo Pugachev, Rochester Institute of Technology; Ashok Robin, Rochester Institute of Technology; Dilin Wang, Rochester Institute of Technology; Rong Yang, Rochester Institute of Technology

Discussant: Annie Wang, University of California, Irvine

The Relation between Corporate Social Performance and Financial Reporting Bias. Steven A. Harrast, Central Michigan University; Lori Olsen, Central Michigan University; Yan Sun, Central Michigan University

Discussant: Grace Londregan, University of Minnesota

The Effect of the Current Expected Credit Loss Model on Banks' Loan Loss Recognition Timeliness. Xiaoli Jia, The Hong Kong Polytechnic University; Jeffrey Ng, The Hong Kong Polytechnic University; Janus Jian Zhang, Hong Kong Baptist University

Discussant: Derek Christensen, University of Wisconsin—Madison

7.07 Issues in Conservatism

Accounting - 1.8 CH

Moderator: Xijiang Su, University of Toronto

Generalist CEOs and Conditional Conservatism. Yi Liang, Temple University; Lufei Ruan, San Francisco State University; Hakjoo Song, California State University, Dominguez Hills

Discussant: Xijiang Su, University of Toronto

The Impact of CEO Past Corporate Experiences on Accounting Conservatism. Tracie S. Frost, The Hong Kong Polytechnic University; Matthew Faulkner, San Diego State University; Luis Garcia, Florida Atlantic University

Discussant: Hrishikesh Desai, Arkansas State University

Conflict of Interest among Creditors and Borrowers' Accounting Conservatism: Evidence from Antirecharacterization Laws. C. S. Agnes Cheng, The University of Oklahoma; Xiaohui Li, The Hong Kong Polytechnic University; Janus Jian Zhang, Hong Kong Baptist University

Discussant: Yi Liang, Temple University

7.08 Alternative Disclosures and Forecasts

Accounting - 1.8 CH

Moderator: Yimeng Li, Tulane University

The Effect of Anti-Subsidy Actions on Corporate Disclosure of Subsidy Information. Ningzhong Li, The University of Texas at Dallas; Wenjing Li, Jinan University; Youchao Tan, Jinan University; Cheng (Colin) Zeng, The Hong Kong Polytechnic University

Discussant: Meiling Zhao, The University of Arizona

Getting Rivals to Back Off? Biasing Sales Forecasts to Reduce Competition. Caroline Lee, ESSEC Business School

Discussant: Ningzhong Li, The University of Texas at Dallas

Upstream CSR Reputation and Supplier Information Disclosure. Ying Huang, The University of Texas at Dallas; Wei Jiang, Renmin University of China; Yue Xu, Sun Yat-sen University; Cheng Zeng, The Hong Kong Polytechnic University

Discussant: Estelle Sun, Boston University

7.09 Governance and Effective Boards

Accounting - 1.8 CH

Moderator: To Be Announced

Implicit Board Independence. Wei Cai, Columbia University; Lin Qiu, The University of Hong Kong

Discussant: Sarra Salib, Texas Tech University

Does the Adoption of Compensation Clawback Provisions Mitigate Prospector-Driven Overinvestment? The Effect of Board Monitoring Quality. Liu-Ching Tsai, National Chia Yi University; Chaur-Shiuh Young, National Cheng Kung University; Ya-Chih Yang, National Cheng Kung University; Hui-Wen Hsu, Feng Chia University

Discussant: Jiao Jing, Jinan University

Media Coverage and Firm-Level Corporate Governance Changes: Evidence from Proxy Contests. Farzana Afrin, Boston College; Pu Gu, Boston College

Discussant: Kelsey Matthews, Wilfrid Laurier University

FRIDAY AUGUST 12, 2022

5:15 PM–5:30 PM EDT

Break

5:30 PM–7:00 PM EDT

CONCURRENT SESSIONS

8.01 Audit Quality II

Auditing - 1.8 CH

Moderator: Wenyin Li, University of Kentucky

Do Auditors Respond to Analyst-Management Divergences in Corporate Earnings? Evidence from Audit Adjustments. Lijing Tong, Beijing Jiaotong University; Zhifeng Yang, Stony Brook University, SUNY; Min Zhang, Renmin University of China; Haoran Zhu, The University of Hong Kong

Discussant: Janus Jian Zhang, Hong Kong Baptist University

Does the Experience of Cooperation between Audit Partners Affect Earnings Comparability? Wuchun Chi, National Chengchi University; Anxuan Xie, Tamkang University; Zhen Zheng, Xiamen University

Discussant: Lauren Matkaluk, Arizona State University

Audit Partners' Academic Credentials: A Signal of Audit Quality? Greg Trompeter, University of Central Florida; Ludwig Hilmer, Technical University of Munich; Janine Maniora, Heinrich-Heine University Dusseldorf

Discussant: Wenyin Li, University of Kentucky

Does Relative Societal Trust Influence Audit Quality? Evidence from Multinational Group Audits. Hau Yi Yeung, City University of Hong Kong; Raymond M. K. Wong, City University of Hong Kong

Discussant: Bo Ren, University of Connecticut

8.02 Alternative Information Sources II

Accounting - 1.8 CH

Moderator: Yifan Yan, Emory University

Do Images Provide Relevant Information to Investors? An Exploratory Study. Azi Ben Rephael, Rutgers, The State University of New Jersey; Joshua Ronen, New York University; Tavy Ronen, Rutgers, The State University of New Jersey; Mi Zhou, Virginia Commonwealth University

Discussant: Peeyush Taori, The University of Hong Kong

The Effect of Female Lead-Signing Partners on Modified Audit Opinions: Evidence from Japan. Noriyuki Tsunogaya, Hitotsubashi University; Masaki Kusano, Kyoto University; Yoshihiro Sakuma, Tohoku Gakuin University

Discussant: James V. Celia, The Ohio State University

8.03 Issues in Financial Reporting

Accounting - 1.8 CH

Moderator: Sunil Kumar, University of Massachusetts Boston

Stable or Volatile? Evidence on Operational Activities' Volatility and Earnings Quality Using Textual Analysis. Yunjing Liu, Renmin University of China; Yongliang Wu, Renmin University of China; Min Zhang, Renmin University of China

Discussant: Wei Sun, University of International Business and Economics

Does Litigation Risk Deter Classification Shifting? Evidence from a Quasi-Natural Experiment. Sunil Kumar, University of Massachusetts Boston

Discussant: Min Zhang, Renmin University of China

Does Financial Information Presentation Format Matter? Evidence from Research and Development Expenses Reporting. Wei Sun, University of International Business and Economics; Baohua Xin, University of Toronto; Jigao Zhu, University of International Business and Economics

Discussant: Sunil Kumar, University of Massachusetts Boston

8.04 Topics in Earnings Expectations

Accounting - 1.8 CH

Moderator: Curtis Farnsel, University of Dayton

Does Analysts' Industrial Concentration Affect the Quality of Their Forecasts for Firms? Guanming He, Durham University; Yun Sun, City University of London

Discussant: Curtis Farnsel, University of Dayton

Explaining the Earnings Announcement Puzzle. Pawel Bilinski, City University of London

Discussant: Matthew Glendening, University of Missouri

8.05 Topics in Research Design

Accounting - 1.8 CH

Moderator: Jun Oh, Cornell University

It's Not Who You Know—It's Who Knows You: Employee Social Capital and Firm Performance. DuckKi Cho, Peking University; Lyungmae Choi, City University of Hong Kong; Michael Hertzel, Arizona State University; Jessie Jiaxu Wang, Arizona State University

Discussant: Rong (Irene) Zhong, University of Illinois at Chicago

Why Subsample-Based Proxies Should Not Be Used as Dependent Variables. Sudipta Basu, Temple University; Dmitri Byzalov, Temple University

Discussant: Jun Oh, Cornell University

Incorrect Inferences When Using Generated Regressors in Accounting Research. Wei Chen, University of Connecticut; Paul Hribar, The University of Iowa; Sam Melessa, University of Nebraska—Lincoln

Discussant: Dmitri Byzalov, Temple University

8.06 ESG and Financial Reporting

Accounting - 1.8 CH

Moderator: Hanbing Xing, Florida Atlantic University

The Real Effects of ESG Reporting Harmonization: Evidence from China's Global Supply Chain Networks. Xin Chen, City University of Hong Kong; Yi-Chun Chen, City University of Hong Kong; Jeong-Bon Kim, City University of Hong Kong; Jinzhi Lu, City University of Hong Kong

Discussant: Emma Wang, University of Toronto

Inside the "Black Box" of Corporate ESG Practice: Field Evidence from China. Hai Lu, University of Toronto; Jee-Eun Shin, University of Toronto; Emma Wang, University of Toronto

Discussant: Xin Chen, City University of Hong Kong

Responding to Climate Change Crises: Firms' Tradeoffs. Felix Fritsch, Frankfurt School of Finance and Management; Qi Zhang, Frankfurt School of Finance and Management; Xiang Zheng, NHH Norwegian School of Economics

Discussant: Mengjie Yang, Singapore Management University

8.07 Financial Reporting and Disclosure: International Evidence

Accounting - 1.8 CH

Moderator: Mohammad Nurunnabi, Prince Sultan University

Disclosure Attributes, IFRS and Business Acquisitions: Evidence from Emerging-Market Multinationals' Cross-Border Acquisitions. Ekaete Efreteuei, Newcastle University; Rekha Rao-Nicholson, University of Essex; Di Mao, University of Essex

Hypermetropic R&D Investment and Operational Performance. Junjian Gu, University of Tsukuba

Offshore Activities and Financial Analysts Forecasts. Xueyun Sun, The University of Texas at San Antonio; Jennifer Yin, The University of Texas at San Antonio

8.08 ESG and Firm Behavior

Accounting - 1.8 CH

Moderator: Ewelina Forker, Emory University

Firm-Level Climate Change Exposure and Corporate Resource Adjustment. Sera Choi, Korea National Open University; Taejin Jung, IE University; Sohee Park, Seoul National University

Discussant: Ewelina Forker, Emory University

Firm Responses to the Content and Emotions Expressed in Social-Media Word of Mouth. Aishwaryya Deore, Michigan State University

Discussant: To Be Announced

Is Targeted Poverty Alleviation a Better Corporate Social Responsibility Mechanism to Improve Credit Rating? Evidence from China. Zhimin Tian, Beijing Normal University and Hong Kong Baptist University United International College; Wenzhuo Zhao, The Hong Kong University of Science and Technology; Yiqi Zhao, The City University of Hong Kong

Discussant: Pu Gu, Boston College

8.09 Societal Issues in Accounting

Accounting - 1.8 CH

Moderator: Anne Schnader, Suffolk University

Asset Impairment Accounting Decisions and Employee Downsizing in Japan. * PI Best Paper from 2022 IAS Meeting. Keishi Fujiyama, Kobe University

Social Capital, Trust and Intraday Stock Trading: Evidence from the COVID-19 Pandemic. Robert Faff, Bond University; Jianning Huang, St. Francis Xavier University; Pei Shao, University of Lethbridge; Yuchao Xiao, Deakin University; Fuzhao Zhou, Bowling Green State University

How Will Sustainability Reporting Adapt to the Green New Deal. Sunita Rao, Washburn University

Official's Turnover, Regional Legal Environment, and Financial Statement Comparability. Tingting Liu, Xi'an Jiaotong University; Meng Qiu, Xi'an Jiaotong University; Junrui Zhang, Xi'an Jiaotong University; Zhichao Zhang, Xi'an Jiaotong University

Non-GAAP Earnings Reporting and Tax Management. Timothy J. Fogarty, Case Western Reserve University; Khondkar Karim, University of Massachusetts Lowell; SangHyun Suh, University of Massachusetts Lowell

8.10 Experimental/Teaching

Accounting - 1.8 CH

Moderator: To Be Announced

Practicing to Improve Query Expertise by Querying to Calculate Unrecorded Shrinkage. A. Faye Borthick, Georgia State University; Jonene M. Fine, Armourco, Inc.

Closing the Intermediate Accounting I Gap: What about an Accounting Clinic? Mary Teal, Emporia State University

A Matter of Perspective in the First Accounting Courses. Brian Trout, Millersville University

Tax Literacy and Tax Confidence in a U.S. College Population: Relations to Accounting and Tax Education. Aaron Kim, Manhattan College; Hanni Liu, Manhattan College; Crystal Jing Xu, Manhattan College

Bridging the Gap: Design Suggestions and Remediation Insights from a Curriculum Change. Bryan G. Brockbank, Oklahoma State University; Craig A. Sisneros, Oklahoma State University; Angela W. Spencer, Oklahoma State University; W. Adam Stroud, Oklahoma State University

Future AAA Annual Meetings

August 4-9, 2023

Annual Meeting—Denver (Aurora), Colorado

August 9-14, 2024

Annual Meeting—Washington, DC

Other AAA Meetings

September 29–October 1, 2022

Midwest Region Meeting

St. Louis, Missouri

October 7-8, 2022

MAS/IMA Teaching Case Conference

Highland Heights, Kentucky

October 14-15, 2022

Accounting Behavior and Organizations Research Conference

Phoenix, Arizona

October 20-22, 2022

Joint Meeting of the Mid-Atlantic and Northeast Regions

New York, New York

October 28-29, 2022

Joint Meeting of the Diversity and TLC Sections

San Antonio, Texas

November 2-4, 2022

Accounting for an Ever-Changing World

New York, New York

January 5-7, 2023

Management Accounting Section Midyear Meeting

Atlanta, Georgia

January 12-14, 2023

Auditing Section Midyear Meeting

Austin, Texas

January 19-21, 2023

Financial Accounting and Reporting Section Midyear Meeting

Phoenix, Arizona

January 26-28, 2023

Joint Midyear Meeting of the AIS, SET and International Sections

Las Vegas, Nevada

February 10-11, 2023

Leadership in Accounting Education Section Inaugural Seminar

Las Vegas, NV

February 23-25, 2023

American Taxation Association Midyear Meeting

Washington, DC

**9009 Town Center
Parkway
Lakewood Ranch, FL
34202**

**P: (941) 921-7747
F: (941) 923-4093**

**E: info@aaahq.org
W: aaahq.org**



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