

2023 Denver

Annual Meeting

Sustaining Our Profession

August 5-9, 2023

Program

#AAA2023CO



**American
Accounting
Association**

Thought Leaders in
Accounting

Thank You!

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American Accounting Association

Thought Leaders in Accounting

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The American Accounting Association is registered with the National Association of State Boards of Accountancy (NASBA), as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.NASBARegistry.org.

Other Activities

SUNDAY, AUGUST 6, 2023

5:00 pm–7:00 pm

**UCF Kenneth G. Dixon School of Accounting Alumni Reception
Level 1, Cottonwood 11**

**University of Illinois Faculty Reception
Level 1, Maple 5**

6:30 pm–8:30 pm

**Virginia Tech Reception
Level 1, Maple 4**

7:00 pm–9:00 pm

**University of Georgia/Texas A&M Reception
Level 1, Maple 1-2**

8:00 pm–9:00 pm

**Academy of Accounting Historians Ice Cream Social
Level 1, Spruce 3-4**

8:00 pm–9:30 pm

**Deloitte Dessert Reception–Invitation Only
Level 1, Juniper C**

MONDAY, AUGUST 7, 2023

7:00 pm–9:00 pm

**Wisconsin Accounting PhD Alumni and Friends Reunion
Level 1, Cottonwood 8**

**CAPANA Reception
Level 1, Adams Ballroom C**

7:00 pm–9:00 pm

**FORVIS Hosted Faculty Reception
Level 2, Crest 2**

**The University of Texas Alumni Reception
Level 2, Aurora Ballroom D**

8:00 pm–10:00 pm

**BYU Alumni and Friends Ice Cream Social
Level 1, Adams Ballroom B**

**Florida State University Alumni and Friends Reception
Level 1, Cottonwood 1**

Other Activities (continued)

MONDAY, AUGUST 7, 2023

9:00 pm-12:00 am

**Michigan Ross Accounting Mixer
Level 1, Juniper C**

TUESDAY, AUGUST 8, 2023

7:00 am-8:15 am

**IMA Sponsored Breakfast- Invitation Only
Level 2, Aurora Ballroom D**

5:45 pm-7:30 pm

**AICPA Academics Reception
Level 1, Cottonwood 8**

6:00 pm-8:00 pm

**British Accounting Review Reception
Level 2, Crest 1/2**

2023 ANNUAL MEETING

ANNUAL MEETING COMMITTEE

AAA MANAGEMENT TEAM

Mark Dawkins, University of North Florida, President
Bob Allen, Utah Valley University, Past President
Mark Taylor, University of South Florida, President-Elect
Anne M. Farrell, Miami University, Vice President-Finance
Randal J. Elder, The University of North Carolina at Greensboro, Council Chair
AAA Professional Staff
Yvonne Hinson, AAA Chief Executive Officer

Education Co-Chairs

Rose Layton, University of Southern California
Nick McGuigan, Monash University
Kelly Ulto, Fordham University

Conference on Teaching and Learning in Accounting (CTLA) Co-Chairs

Dick Walstra, Dominican University
Lori Hatchell, Aims Community College

Ethics Research Symposium Co-Chairs

Cassandra Rohland, University of Massachusetts Lowell
Michael Ruff, Northeastern University

Faculty-Student Collaborations in Accounting (FASTCA) Co-Chairs

Marsha Huber, Institute of Management Accountants
Chenchen Huang, Frostburg State University

Global Emerging Scholars Research Workshop Faculty Chairs

Christopher Williams, University of Michigan
Edward Owens, The University of Utah
Wayne Landsman, The University of North Carolina at Chapel Hill

SECTION-SPONSORED CONCURRENT SESSIONS TEAM

Academy of Accounting Historians

John Keyser, Case Western Reserve University

Accounting Behavior and Organizations

Yoon Ju Kang, University of Massachusetts Amherst
Jeremy Douthit, The University of Arizona

Accounting Information Systems

Nishani Vincent, The University of Tennessee at Chattanooga
Cecilia Feng, Stony Brook University, SUNY

American Taxation Association

Andrew Finley, Claremont McKenna College
Luke Watson, Villanova University

2023 ANNUAL MEETING

Auditing

Eric Condie, Georgia Institute of Technology
Christine Gimbar, DePaul University
Roy Schmardebeck, The University of Tennessee
Tim Seidel, Brigham Young University

Diversity

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

Forensic Accounting

Britton McKay, Georgia Southern University
Andrea Scheetz, Georgia Southern University

Financial Accounting and Reporting

Michael Iselin, University of Minnesota—Minneapolis
Atif Ellahie, The University of Utah

Gender Issues and Worklife Balance

Bambi Hora, University of Central Oklahoma

Government and Nonprofit

Linda Ragland, University of New Hampshire

International Accounting

Jay Lee, University of Massachusetts Boston

Leadership in Accounting Education

Gary McGill, University of Florida

Management Accounting

Todd Thornock, University of Nebraska—Lincoln
Curtis Hall, Drexel University

Public Interest

Mitchell Stein, Western University

Strategic and Emerging Technologies

Juergen Sidgman, University of Alaska Anchorage
Feiqi (Freddy) Huang, Pace University

Teaching, Learning and Curriculum

Ann Stott, Ohio University
Jonathan Liljegren, Brigham Young University
Rose Layton, University of Southern California

Two-Year College

Robyn Barrett, St. Louis Community College, Forest Park

AMERICAN ACCOUNTING ASSOCIATION PAST PRESIDENTS

1917

*John R. Wildman

1918

*Fayette H. Elwell

1919

*Henry R. Hatfield

1920

*Hiram T. Scovil

1921

*John T. Madden

1922

*William A. Paton

1923

*Charles F. Rittenhouse

1924

*James O. McKinsey

1925

*Roy B. Kester

1926

*Edward J. Filbey

1927

*William S. Krebs

1928

*J. Hugh Jackson

1929

*David Himmelblau

1930

*Arthur H. Rosenkampff

1931

*Russell A. Stevenson

1932

*Howard C. Greer

1933

*George H. Newlove

1934

*James L. Dohr

1935

*Howard S. Noble

1936

*Eric L. Kohler

1937

*Jacob B. Taylor

1938

*Ernest A. Heilman

1939

*Sidney G. Winter

1940

*George A. MacFarland

1941

*Henry T. Chamberlain

1942

*Herbert F. Taggart

1943

*A. C. Littleton

1944

*Carmen G. Blough

1945

*Harvey G. Meyer

1946

*Eric L. Kohler

1947

*Hermann C. Miller

1948

*Thomas W. Leland

1949

*Robert L. Dixon

1950

*Perry Mason

1951

*S. Paul Garner

1952

*George R. Husband

1953

*Russell H. Hassler

1954

*Frank P. Smith

1955

*Williard J. Graham

1956

*John Arch White

1957

*C. A. Moyer

1958

*C. Rollin Niswonger

1959

*Martin L. Black, Jr.

1960

*Charles J. Gaa

1961

*A. B. Carson

1962

*Raymond C. Dein

1963

*Walter G. Kell

1964

*Glenn A. Welsch

1965

*Robert K. Mautz

1965–1966

*Herbert E. Miller

1966–1967

*Lawrence L. Vance

1967–1968

*Frank S. Kaulback, Jr.

1968–1969

*Sidney Davidson

1969–1970

*Norton M. Bedford

1970–1971

*James Don Edwards

1971–1972

*Charles T. Zlatkovich

1972–1973

*Robert T. Sprouse

1973–1974

*Robert N. Anthony

1974–1975

*R. Lee Brummet

1975–1976

*Wilton T. Anderson

1976–1977

*Charles T. Horngren

1977–1978

*David Solomons

1978–1979

*Maurice Moonitz

1979–1980

*Donald H. Skadden

1980–1981

*Joseph A. Silviso

1981–1982

Thomas R. Dyckman

1982–1983

*Yuji Ijiri

1983–1984

*Harold Q. Langenderfer

1984–1985

*Doyle Z. Williams

1985–1986

Stephen A. Zeff

1986–1987

*Ray M. Sommerfield

1987–1988

William H. Beaver

1988–1989

Gerhard G. Mueller

1989–1990

*John Simmons

1990–1991

*Alvin A. Arens

1991–1992

*Arthur R. Wyatt

1992–1993

Gary L. Sundem

1993–1994

Andrew D. Bailey, Jr.

1994–1995

Jerry J. Weygandt

1995–1996

Katherine Schipper

1996–1997

Joseph J. Schultz, Jr.

1997–1998

W. Steve Albrecht

1998–1999

Michael A. Diamond

1999–2000

Jan R. Williams

2000–2001

Mary S. Stone

2001–2002

Joel S. Demski

2002–2003

*G. Peter Wilson

2003–2004

William L. Felix, Jr.

2004–2005

Jane F. Mutchler

2005–2006

Judy D. Rayburn

2006–2007

Shyam Sunder

2007–2008

Gary J. Previts

2008–2009

Susan Haka

2009–2010

Nancy Bagranoff

2010–2011

Kevin Stocks

2011–2012

Greg Waymire

2012–2013

Karen Pincus

2013–2014

Mary Barth

2014–2015

Christine Botosan

2015–2016

Bruce Behn

2016–2017

David Burgstahler

2017–2018

Anne Christensen

2018–2019

Marc A. Rubin

2019–2020

Terry Shevlin

2020–2021

Elaine Mauldin

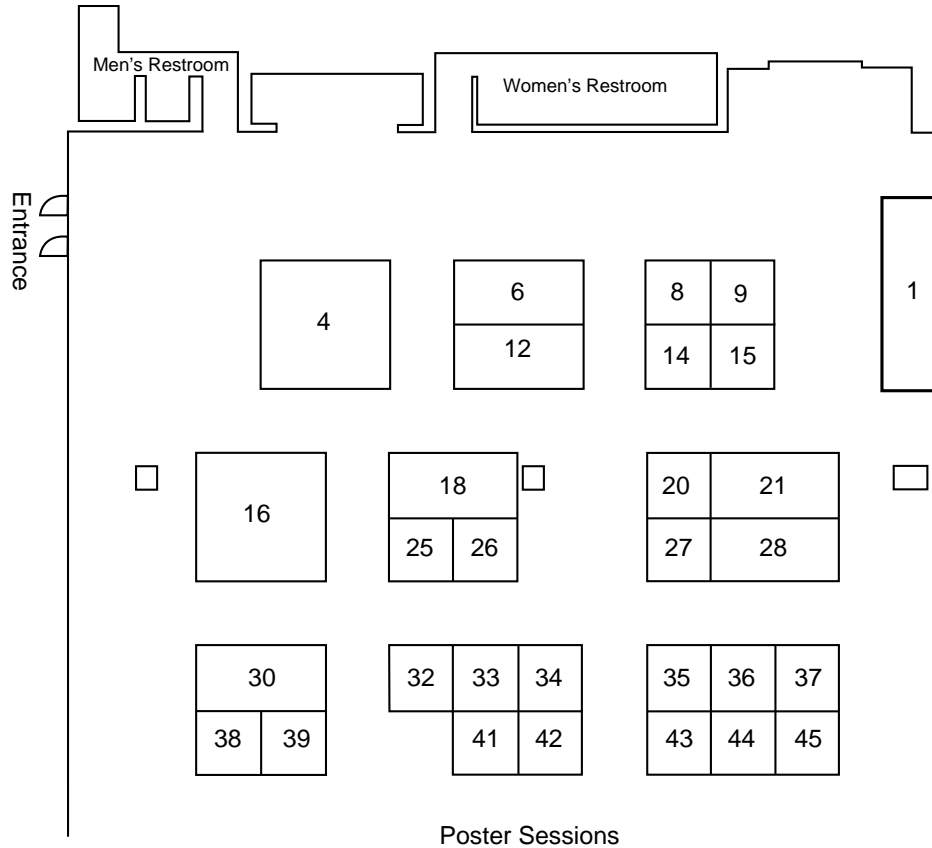
2021–2022

Robert D. Allen

**Deceased*

Visit the Exhibit Hall!

Level 2, Aurora Exhibit Hall 1



Name	Booth#	Name	Booth#
AACSB	8	Ivy Software Inc.	34
Academy of Accounting Historians	15	McGraw Hill	4
AICPA & CIMA	12	Miles Education	38
American Accounting Association	1	Moody's Analytics, Inc.	35
Armond Dalton Publishers, Inc.	32	MyEducator	36
Becker	16	National Association State Boards of Accountancy (NASBA)	21
Cambridge Business Publishers	20	Pearson	26
Cybertext - Computerized Data Analytic and Accounting Cases	9	Peregrine Global Services	45
Elsevier	42	S&P Global Market Intelligence	39
EthicsGame	27	Stukent, Inc.	28
European Accounting Association	33	The Institute of Internal Auditors (IIA)	41
FASB GASB FAF	37	UWorld	43
FORVIS	14	Wharton Research Data Services (WRDS), The Wharton School	25
Gleim Exam Prep	6	Wiley	18
Ideagen Audit Analytics	44		
Institute of Management Accountants (IMA)	30		

Exhibit Hall Activities

CONFERENCE BADGE REQUIRED

Sunday, August 6

3:00 pm-7:00 pm

5:30 PM Early Bird Reception

Monday, August 7

8:00 am-12:15 pm and 1:30 pm-5:00 pm

9:45 AM-10:15 AM Refreshment Break

3:30 PM-4:00 PM Refreshment Break

Tuesday, August 8

8:00 am-12:15 pm and 1:30 pm-5:00 pm

9:45 AM-10:15 AM Refreshment Break

3:30 PM-4:00 PM Refreshment Break with Drawing for Hotel Nights, drawing at approximately 3:45 pm

Have your badge scanned at the AAA Exhibit Hall booth to enter to win four nights at the Marriott Marquis Washington, DC during the 2024 Annual Meeting. Visit the AAA Booth in the Exhibit Hall by 3:15 pm and have your badge scanned to enter. You must be present to win.

Wednesday, August 9

8:00 am-1:30 pm

9:45 am-10:15 am Refreshment Break Drawing for Scavenger Hunt, drawing at approximately 10:00 am

Download the App, select Scavenger Hunt, and scan QR codes from the Exhibitor's booth by 9:30 am to enter. Win a \$100 Gift Card (Entry requires a minimum of 15 scans), Win an Apple 10.2-inch iPad (Entry requires all Exhibitors scanned)

12:00 pm-1:30 pm AAA Luncheon (Grab & Go Pre-Purchased Ticket Required) and Vendor Drawings

You must be present to win.

Our Exhibitors

Level 2, Aurora Exhibit Hall 1



At-Large Panel Sessions

MONDAY, AUGUST 7, 2023

10:15 am–11:45 am

1.01 Carla Harris’s “Pearls of Intentional Leadership” Plenary Follow-up Panel

Level 2, Crest 3

1.02 DEIB—PWC—Inclusive Leadership

Level 2, Summit 8/9

1.03 The Evolving Double Materiality Two-Pillar Corporate Reporting System and Roles for Accountants

Level 2, Crest 4/5

1.04 Teaching Inspirations from the Cook Prize Recipients

Level 2, Summit 7

2:00 pm–3:30 pm

2.01 DEIB—DEI In the Accounting Profession

Level 2, Summit 8/9

2.02 The Intersection of Sustainability and Accounting: Views from the Field

Level 2, Crest 4/5

2.03 How Do We Get Students Excited about Accounting

Level 2, Summit 7

2.04 Introduction to XBRL in Teaching and Research. (ATL)

Level 2, Summit 6

4:00 pm–5:30 pm

3.01 AAA DEIB Updates and Partnerships

Level 2, Summit 8/9

3.02 EYARC: Insights Into Long-Term Value and Sustainability Reporting Practice Developments and EYARC Curriculum Resources

Level 2, Crest 4/5

3.03 Effective Learning Through Cases: Examples from the Trueblood Case Study Series

Level 1, Cottonwood 1

TUESDAY, AUGUST 8, 2023

10:15 am–11:45 am

4.01 Presidential Scholars Follow-Up Panel

Level 2, Summit 7

4.02 The Power of STEM in Accounting Education—Improving Outcomes and Increasing Enrollments

Level 2, Crest 3

4.03 Applying the COSO Internal Control Framework to Build Trust in Sustainable Business Information

Level 1, Maple 4

At-Large Panel Sessions (continued)

TUESDAY, AUGUST 8, 2023

2:00 pm–3:30 pm

**5.01 The CPA Evolution: A Topical Comparison Between the 2024 Exam Blueprints and the 2021 Exam Blueprints
Level 2, Crest 4/5**

**5.02 George Krull/Grant Thornton EDGE in Teaching Award and the Mark Chain/Deloitte Award Winners Panel
Level 2, Summit 7**

**5.03 Perceived Inclusion and Belonging: Evidence from Neurodivergent Accountants
Level 1, Juniper Ballroom C**

**5.04 AAA-AACSB-RRBM Award for Research Impacting Societal Challenges
Level 1, Maple 1/2**

**5.05 Beyond Checking the Box: Making it Real: Success and Repercussion from DEIB Efforts in Accounting
Academics
Level 2, Summit 8/9**

4:00 pm–5:30 pm

**6.01 Using the First Accounting Course to Grab the Attention of Potential Accounting Majors
Level 2, Crest 4/5**

**6.02 Addressing the Pipeline Problem: The Professional Apprenticeship Program
Level 2, Crest 3**

**6.03 What You Need to Know About CPA Evolution, the CPA Exam Blueprints, and Core and Discipline Exam
Sections
Level 1, Juniper Ballroom C**

WEDNESDAY, AUGUST 9, 2023

10:15 am–11:45 am

**7.01 Sustainability of the Profession
Level 2, Summit 8/9**

**7.02 Practitioners' Perceptions of ESG for Non-Public Entities
Level 2, Crest 4/5**

**7.03 Emerging Trends in Management Accounting Competencies
Level 1, Juniper Ballroom C**

**7.04 Opportunities From Technology, Innovation and Data Analytics in the Accounting and Business Professions
Level 1, Maple 1/2**

2:00 pm–3:30 pm

**8.01 At-Large Education: Innovation in Accounting Education Award Recipients
Level 2, Summit 8/9**

**8.02 The CPA Pipeline Dilemma
Level 2, Crest 4/5**

DAILY SCHEDULE

FRIDAY, AUGUST 4, 2023

5:30 pm–7:00 pm

Registration

Level 2, Aurora Ballroom Foyer

Member Services/Help Desk

Level 2, Aurora Ballroom Foyer

Service Project

Level 2, Aurora Ballroom Foyer

SATURDAY, AUGUST 5, 2023

7:00 am–6:00 pm

Registration

Level 2, Aurora Ballroom Foyer

Member Services/Help Desk

Level 2, Aurora Ballroom Foyer

Service Project

Level 2, Aurora Ballroom Foyer

7:30 am–7:30 pm

Career Center

Level 1, Juniper Ballroom A/B

8:00 am–5:30 pm

Pre-Conference Workshops

8:00 am–7:30 pm

Conference on Teaching and Learning in Accounting (CTLA)

Level 1, Adams Ballroom B

SUNDAY, AUGUST 6, 2023

7:00 am–6:00 pm

Registration

Level 2, Aurora Ballroom Foyer

Member Services/Help Desk

Level 2, Aurora Ballroom Foyer

Service Project

Level 2, Aurora Ballroom Foyer

7:30 am–7:30 pm

Career Center

Level 1, Juniper Ballroom A/B



SUNDAY, AUGUST 6, 2023

8:00 am–1:00 pm

**Conference on Teaching and Learning in Accounting (CTLA)
Level 1, Adams Ballroom B**

8:00 am–4:45 pm

**Ethics Research Symposium
Level 1, Maple 3**

8:00 am–5:30 pm

Pre-Conference Workshops

12:00 pm–1:00 pm

**Accounting Exemplar Award Luncheon (included with Ethics Research Symposium; Pre-Purchase Required)
Level 1, Maple 4/5**

3:00 pm–7:00 pm

**Exhibit Hall
Level 2, Aurora Exhibit Hall 1**

5:30 pm–7:00 pm

**Early Bird Reception (badge required)
Level 2, Aurora Exhibit Hall 1**

7:00 pm–8:00 pm

SECTION BUSINESS MEETING

**Academy of Accounting Historians Section
Level 1, Spruce 2**

Dinner on Your Own

2023 AAA Career Center at the Annual Meeting August 5-8

The Career Center at the Annual Meeting (CCAM) is the AAA's most encompassing recruiting event. Powered by our online [Career Center](#) the 2023 CCAM brings candidates and recruiting institutions together to make career connections from across the world. The Interview Hall opens Saturday, August 5th.

Preparing for the Interview Process Workshop

Are you looking for some interview tips and insights? Be sure to attend **Workshop #16—Preparing for the Interview Process, Sunday, August 6th, 2:00 pm-3:30 pm.** Annual Meeting registrants interested in learning or reviewing skills that are helpful while going through the job seeking process are invited to attend.

Whether you are new to the job market or transitioning to a new career, this workshop will help you prepare. A panel of scholars will discuss what makes a successful candidate, how to stand out in the crowd and provide insight on the recruiting process. **There is no fee for this session, but registration is required. Join us on Sunday, August 5th, from 2:00 pm-3:30 pm.**

Interview Hall

We are continuing with both our extended Interview Hall hours and **FREE WIFI** this year. The Interview Hall kicks off on Saturday, August 5th, and runs through Tuesday, August 8th. Each day we host two sessions between 7:30 am-1:30 pm and 1:30 pm-7:30 pm. **Please note, the Interview Hall is not for walk-ins, interviews are by appointment only.**

Saturday August 5

7:30 am-1:30 pm
1:30 pm-7:30 pm

Sunday August 6

7:30 am-1:30 pm
1:30 pm-7:30 pm

Monday August 7

7:30 am-1:30 pm
1:30 pm-7:30 pm

Tuesday August 8

7:30 am-1:30 pm
1:30 pm-7:30 pm



**American
Accounting
Association**

Career Center

careercenter.aaahq.org

Monday Speaker

Monday Plenary Speaker



Carla A. Harris, Senior Client Advisor at Morgan Stanley

Intentional Leadership

Opening Plenary Speaker, Monday, August 7, 2023, 8:30 am–9:45 am

Carla Harris is a Senior Client Advisor at Morgan Stanley. She was most recently a Vice Chairman responsible for increasing client connectivity and penetration to enhance revenue generation across the firm. She formerly headed the Emerging Manager Platform, the equity capital markets effort for the consumer and retail industries and was responsible for Equity Private Placements. In her 30+ year career, Ms. Harris has had extensive industry experiences in the technology, media, retail, telecommunications, transportation, industrial, and healthcare sectors. In August 2013, Carla Harris was appointed by President Barack Obama to chair the National Women's Business Council.

For more than a decade, Ms. Harris was a senior member of the equity syndicate desk and executed such transactions as initial public offerings for UPS, Martha Stewart Living Omnimedia, Ariba, Redback, the General Motors sub-IPO of Delphi Automotive, and the \$3.2 Billion common stock transaction for Immunex Corporation, one of the largest biotechnology common stock transactions in U.S. history. Ms. Harris was named to Fortune Magazine's list of "The 50 Most Powerful Black Executives in Corporate America," Fortune's Most Influential List, U.S. Bankers Top 25 Most Powerful Women in Finance (2009, 2010, 2011), Black Enterprise's Top 75 Most Powerful Women in Business (2017), and "Top 75 African Americans on Wall Street", and to Essence Magazine's list of "The 50 Women Who are Shaping the World," Ebony's list of the Power 100 and "15 Corporate Women at the Top" and was named "Woman of the Year 2004" by the Harvard Black Men's Forum and in 2011 by the Yale Black Men's Forum.

Prior to joining Morgan Stanley, Carla received an M.B.A., Second Year Honors from Harvard Business School and an A.B. in economics from Harvard University, Magna Cum Laude. Carla has also received Honorary Doctorates of Laws, Humanities and Business from Marymount Manhattan College, Bloomfield College, Converse College, Jacksonville University, Simmons College, the College of New Rochelle, St. Thomas Aquinas College, Babson College and Fisk University, Wake Forest University and Felician University respectively. Carla Harris is actively involved in her community and heartily believes that "we are blessed so that we can be a blessing to someone else."

She is the past Chair of the Board of the Morgan Stanley Foundation and of The Executive Leadership Council, and sits on the boards of Sponsors for Educational Opportunity (SEO), The Sesame Workshop, Mother Cabrini Health Foundation and is an active member of the St. Charles Gspelites of the St. Charles Borromeo Catholic Church and the Mark Howell Singers. She is a member of the board of overseers of Harvard University and of the board of directors of the Walmart Corporation, Cummins Corporation and MetLife. Ms. Harris was co-chair of the National Social Action Commission of Delta Sigma Theta Sorority, Incorporated. She has been named to the New Jersey Hall of Fame (2015) and has received the Bert King Award from the Harvard Business School African American Alumni Association, the 2005 Women's Professional Achievement Award from Harvard University, the Pierre Toussaint Medallion from the Office of Black Ministry of the Archdiocese of New York, the Women of Power Award given by the National Urban League, the Women of Influence Award from The Links, Incorporated and many other awards. In her other life, Carla is a singer who has sold out concerts at Carnegie Hall and the Apollo Theatre, and released 4 Gospel CDs: "O This is Christmas" (2021) "Unceasing Praise" (2011), "Joy Is Waiting" (2005), and her first CD entitled, "Carla's First Christmas" (2000), was a bestseller on Amazon.com in New York and was featured on the CBS Evening News with Dan Rather in his "American Dream" segment. She is also an internationally renowned public speaker and the author of the books, Strategize to Win (2014), Expect to Win (2009) (Hudson Press) and of Lead to Win (2022).

MONDAY, AUGUST 7, 2023

7:00 am–8:15 am

SECTION BREAKFASTS WITH BUSINESS MEETING (PRE-PURCHASE REQUIRED FOR BREAKFAST)

**Strategic and Emerging Technologies Section
Level 1, Cottonwood 1**

**Teaching, Learning and Curriculum Section
Level 1, Adams Ballroom C**

7:00 am–5:00 pm

**Registration
Level 2, Aurora Ballroom Foyer**

**Member Services/Help Desk
Level 2, Aurora Ballroom Foyer**

**Service Project
Level 2, Aurora Ballroom Foyer**

7:30 am–7:30 pm

**Career Center
Juniper Ballroom A/B**

8:00 am–12:15 pm

**Exhibit Hall
Level 2, Aurora Exhibit Hall 1**

8:30 am–9:45 am

**Opening Plenary Session
Level 2, Aurora Ballroom A**

Accounting - 1.0 CH

Speaker: Carla A. Harris, Senior Client Advisor at Morgan Stanley
Intentional Leadership

Presentations:

The AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize

Christine Cheng, The University of Mississippi—Graduate Prize
Wayne Thomas, The University of Oklahoma—Undergraduate Prize
Larry G. Stephens, Austin Community College—Two-Year College Prize

Deloitte Foundation Wildman Medal Award (sponsored by the Deloitte Foundation*)

Dain Donelson, The University of Iowa
Matthew Ege, Texas A&M University
Andrew Imdieke, University of Notre Dame
Eldar Maksymov, Arizona State University

*While the Deloitte Foundation is a proud sponsor of the Wildman Medal Award, the Deloitte Foundation or Deloitte & Touche LLP does not endorse individual recipients or the associated articles, monographs, books, or other works.

MONDAY, AUGUST 7, 2023

9:45 am–10:15 am

Coffee Break

Level 2, Aurora Exhibit Hall 1

10:15 am–11:45 am

PANEL SESSIONS

1.01 Carla Harris's "Pearls of Intentional Leadership" Plenary Follow-up Panel

Level 2, Crest 3

Personal Development - 1.8 CH

Moderator: Mark Dawkins, University of North Florida

Panelists: Norma Montague, Wake Forest University
Craig Sisneros, Oklahoma State University
Mark Taylor, University of South Florida

1.02 DEIB—PWC—Inclusive Leadership

Level 2, Summit 8/9

Accounting - 1.8 CH

Moderator: Julie Peters, PwC

Panelists: Ashley King, The University of Tennessee
Katie Patel, PwC
Julie Peters, PwC

1.03 The Evolving Double Materiality Two-Pillar Corporate Reporting System and Roles for Accountants

Level 2, Crest 4/5

Accounting - 1.8 CH

Moderator: Matthew Rusk, Global Reporting Initiative North America

Panelist: Ami Beers, Senior Director of Assurance and Advisory Innovation at AICPA
Jennifer Leitsch, Managing Director, Climate Change and Sustainability Services at EY
Shari Littan, Director, Corporate Reporting Research & Policy at IMA
Scott Showalter, North Carolina State University

1.04 Teaching Inspirations from the Cook Prize Recipients

Level 2, Summit 7

Accounting - 1.8 CH

Moderator: Bob Allen, Utah Valley University

Panelists: Christine Cheng, The University of Mississippi
Larry G. Stephens, Austin Community College
Wayne Thomas, The University of Oklahoma

1.05 50 Years of Learning from Accounting History

Level 1, Maple 5

Specialized Knowledge - 1.8 CH

Moderator: William Black, University of North Georgia

Panelists: Dale L. Flesher, The University of Mississippi
Gary Previts, Case Western Reserve University
Jennifer Reynolds-Moehrle, University of Missouri—St. Louis
Massimo Sargiacomo, University of Chieti-Pescara
Dick Vangermeersch, University of Rhode Island

1.06 The Impact of Artificial Intelligence on Accounting Education

Level 1, Maple 4

Information Technology - 1.8 CH

Moderator: Joy Gray, Bentley University

Panelists: Donny Shimamoto, Intraprise TechKnowlogies LLC
David A. Wood, Brigham Young University

1.07 Continuing Developments in the Profession and Their Impact on Education

Level 2, Summit 6

Accounting - 1.8 CH

Moderator: Avishek Bhandari, University of Wisconsin–Whitewater

Panelists: Oksana Kim, Minnesota State University Mankato
Chih-Chen Lee, Northern Illinois University
Rebecca Shortridge, The University of Tennessee at Chattanooga
Joseph Zhang, The University of Memphis

1.08 An Evolution of Interactive and Experiential Learning for Accountants

Level 1, Cottonwood 6

Specialized Knowledge - 1.8 CH

Moderator: Michael McKenzie Grant, AICPA & CIMA

Panelists: Karen Nel, AICPA & CIMA
Cheryl Wipper, AICPA & CIMA

1.09 Where's the Ethics?

Level 1, Maple 3

Accounting - 1.8 CH

Moderator: Connie M. Belden, Butler Community College

Panelist: Cathy Scott, University of North Texas–Dallas

CONCURRENT SESSIONS

1.10 Investor Perceptions

Level 1, Cottonwood 2

Accounting - 1.8 CH

Moderator: Justyna Skomra, The Pennsylvania State University

Investing Under the Influence? The Effect of Celebrities' Investment Activities and Disclosure Readability on Investor Judgments. Nicole Cade, University of Pittsburgh; Shannon Garavaglia, University of Pittsburgh; Alex Vandenberg, University of Pittsburgh

Discussant: Jeremy Douthit, The University of Arizona

How Do Retail Investors Evaluate the Credibility of Directionally Inconsistent Analyst Revisions? Experimental Evidence. Timothy Potsaid, Bentley University; Kathy Rugar, Georgia Institute of Technology; Shankar Venkataraman, Bentley University

Discussant: Yunshil Cha, University of New Hampshire

Fast-Thinking Attention and Earnings Announcement Processing: Evidence from Robinhood's Mass Push Notifications. Jesse L. Glaze, The University of Texas at El Paso

Discussant: Cade Cardwell, University of Massachusetts Amherst



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1.11 Audit Quality I

Level 1, Cottonwood 10

Auditing - 1.8 CH

Moderator: Roberto Gonzales, The University of Texas at Arlington

Auditor-Client Fit: A New Measure of Audit Quality. Mert Erinc, BI Norwegian Business School; Tzachi Zach, The Ohio State University

Discussant: Bethany Brumley, The University of Mississippi

Deriving Pre-Audit and Post-Audit Financial Reporting Quality from Form 10-K Using Benford's Law. Lacey Donley, Fort Lewis College; Sanaz Aghazadeh, Louisiana State University; Joseph Legoria, Louisiana State University; Kenneth Reichelt, Louisiana State University

Discussant: Feng Chen, University of Toronto

Downward Audit Adjustments and Benchmark Beating. Kristian D. Allee, University of Arkansas; Bok Baik, Seoul National University; Alex G. Kim, University of Chicago; Chanseok Lee, Seoul National University

Discussant: Jaehan Ahn, Northeastern University

1.12 Audit Partners I

Level 1, Cottonwood 11

Auditing - 1.8 CH

Moderator: Siqi Fan, University of Hawaii at Manoa

Effects of New Clients on the Audit Quality of an Audit Partner's Existing Portfolio. Chris Wertheim, Texas A&M University—Corpus Christi

Discussant: Ryan W. Robinson, The University of Kansas

The Effect of Audit Partner National Office Experience on Audit and Career Outcomes. Lauren Matkaluk, Bowling Green State University; Nate Newton, Florida State University; Mikhail Pevzner, University of Baltimore; Aleksandra Zimmerman, Florida State University

Discussant: Jooanne Choi, California State University, Bakersfield

Do Home-State Audit Partners Have a Mutually Beneficial Relationship with Their Clients? Evidence from Audit Quality and Auditor Dismissals. Yuzhou Chen, University of Nebraska at Omaha

Discussant: Romina Rakipi, West Virginia University

1.13 Climate Disclosure

Level 1, Spruce 2

Accounting - 1.8 CH

Moderator: Seungju Choi, University of Miami

Do Firms Say More and Do More? Climate Mitigation Policies, Green Innovations, and Corporate Disclosures. Yixing (Ivee) Che, University of Waterloo; William Mbanyele, Shandong University

Discussant: Muskan Chawla, University of California, Los Angeles

Does Mandatory Greenhouse Gas Reporting Lead to Pollution Shifting within the Firm? Anson Yile Jiang, The University of Melbourne

Discussant: Seungju Choi, University of Miami

1.14 Fintech

Level 1, Cottonwood 4

Accounting - 1.8 CH

Moderator: Laurel Mazur, University of Notre Dame

Data Driven Technologies and Diminished Impact of Local Information in Bank Lending Markets. Wilbur Chen, Hong Kong University of Science and Technology; Jung Koo Kang, Harvard University; Aditya Mohan, Analysis Group

Discussant: Laurel Celastine Mazur, University of Notre Dame

To the Moon or Bust: Do Retail Investors Profit From Social Media-Induced Trading? Botir Kobilov, Harvard University

Discussant: Ashish Ochani, Cornell University

Delayed Media Coverage of Earnings News: Evidence from Cryptocurrency Markets. Ashish Ochani, Cornell University

Discussant: To Be Announced

1.15 Information Intermediaries and Production

Level 1, Cottonwood 9

Accounting - 1.8 CH

Moderator: Glen Young, Texas State University

The Role of Employees as Information Intermediaries: Evidence from Their Professional Connections. DuckKi Cho, Peking University; Lyungmae Choi, City University of Hong Kong; Steve Hillegeist, Arizona State University

Discussant: Ashish Ochani, Cornell University

Business Press Independence: Evidence from Media Common Ownership. Kenneth Merkley, Indiana University Bloomington; Joseph Pacelli, Harvard University; Flora Sun, Indiana University Bloomington; Brady Twedt, University of Oregon

Discussant: Glen Young, Texas State University

1.16 Analyst Attention and Cognition

Level 1, Spruce 4

Accounting - 1.8 CH

Moderator: Braiden Coleman, University of Georgia

Out of the Office: How Does Professional Inattention Impact Retail Investors? Owen Davidson, Baylor University; Mike Drake, Brigham Young University; Robbie Moon, Georgia Institute of Technology; James Warren, University of Arkansas

Discussant: Betty Liu, Indiana University Bloomington

Sleep Loss, Impaired Cognition, and Analyst Herding. Cong Shang, Michigan State University; Isabel Wang, Michigan State University; Shuting Wu, Michigan State University

Discussant: Braiden A. Coleman, University of Georgia

Nudging Towards Better Earnings Forecasts. Lawrence D. Brown, Temple University; Joshua Khavis, University at Buffalo, SUNY; Han-Up Park, University of Saskatchewan

Discussant: Jingwen Yang, University of Maryland

1.17 Fraud Earnings Management and Disclosure

Level 1, Spruce 1

Accounting - 1.8 CH

Moderator: Edward R. Walker, University of Central Oklahoma

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: To Be Announced

Firm Value, Earnings Management, and Corruption: An Empirical Analysis of their Relations. Brian Sukhai, University of Guyana; Daphne Wang, Jacksonville University; Robert Houmes, Jacksonville University

Discussant: To Be Announced

1.18 Current Topics in Governmental Accounting I

Level 1, Spruce 3

Accounting (Governmental) - 1.8 CH

Moderator: Robert J. Eger, Bellarmine University

The Association Between Community Gardens and Municipal Bond Interest Costs: A Study of Three New England States. Jacqueline Jamsheed, Elms College; Linda Ragland, University of New Hampshire

Discussant: Barry R. Marks, University of Houston—Clear Lake

Disclosure Spillover Effects: Evidence from Municipal Bond Market. Guoyu Lin, Clarkson University; Wentao Wu, Clarkson University

Discussant: Robert J. Eger, Bellarmine University

An Investigation into the Audit Fee Determinants of the U.S. Federal Government. Laura Alford, Texas A&M University–Texarkana; Nicholas Mitchell, Louisiana State University; Kenneth Reichelt, Louisiana State University; Kimberly Tribou, College of Charleston

Discussant: Binod Guragai, Texas State University

The Impact of the Tax Cuts and Jobs Act on the True Interest Cost of Bank-Qualified, Tax-Exempt Bond Issues. Earl D. Benson, Western Washington University; Barry R. Marks, University of Houston–Clear Lake

Discussant: Thomas Ruchti, U.S. Department of the Treasury

1.19 Field Studies and Surveys in Management Accounting

Level 1, Cottonwood 7

Accounting - 1.8 CH

Moderator: Garrison Nuttall, University of Central Florida

Bout of Sales: Impact of Alignment Between Leadership Style and Incentive Systems. Pablo Casas-Arce, Arizona State University; F. Asís Martínez-Jerez, Cornell University; Joseph Moran, University of Pennsylvania

Discussant: Susanna Gallani, Harvard University

On the Choice of Absolute or Relative Targets in a Bonus Plan: Theory and Empirical Evidence from a Field Experiment. F. Asis Martinez Jerez, Cornell University; Pablo Casas-Arce, Arizona State University; Paulina Endara, Cornell University

Discussant: Garrison Nuttall, University of Central Florida

Management Accounting and Control: The Role of Ethical Reasoning, Goals, Climate, and Moral Disengagement on Unethical Behavior. Gary M. Fleischman, Texas Tech University; Scott Hawkins, Texas Tech University

Discussant: M. J. Kim, University of Wisconsin–Madison

1.20 Corporate CSR Activity

Level 2, Summit 11

Accounting - 1.8 CH

Moderator: Carmelita Troy, Andrews 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: Indrarini Laksmana, Kent State University

Lobbying and Political Risk Disclosure: Do Socially Responsible Firms Disclose More? Maretno Harjoto, Pepperdine University; Indrarini Laksmana, Kent State University; Hoyoung Kim, The University of Texas at Tyler

Discussant: Jun Guo, Rutgers, The State University of New Jersey, Camden

The Effect of Anti-SLAPP Statutes on Corporate Pollution: The Role of Local Stakeholders and Investors. Kevin C. W. Chen, The Hong Kong University of Science and Technology; Zhihong Chen, The Hong Kong University of Science and Technology; Chengzhu Lisa Sun, The Hong Kong Polytechnic University

Discussant: Disen Huang, Rutgers, The State University of New Jersey

1.21 Advanced Technologies and the Accounting Environment

Level 1, Cottonwood 3

Accounting - 1.8 CH

Moderator: Haoyun (Harry) Gao, Rutgers, The State University of New Jersey

Trust in Cryptocurrency Investment. Ali Saeedi, University of Minnesota, Crookston; Anas Al Fattal, University of Minnesota, Crookston

Discussant: Michael Alles, Rutgers, The State University of New Jersey

MONDAY, AUGUST 7, 2023

10:15 am–11:45 am

Future of Employment in the Accounting Profession with Artificial Intelligence in Japan. Masafumi Nakano, Toyo University

Discussant: Deniz Appelbaum, Montclair State University

The Value of Values: Does Focusing on ESG Provide a Competitive Advantage in Forecasting Earnings? Salman Arif, University of Minnesota; Nargess Golshan, University of Kentucky

Discussant: To Be Announced

1.22 Student Engagement and Understanding

Level 1, Cottonwood 5

Specialized Knowledge - 1.8 CH

Moderator: Scott Dell, Francis Marion University

A Little Push in the Back: Nudging Accounting Students to Improve Procrastination, Class Attendance and Preparation. Eva Blondeel, Ghent University; Patricia Everaert, Ghent University; Evelien Opdecam, Ghent University

Discussant: Emily S. Keenan, Ohio University

Does Student Engagement Impact Learning Differently in Face-to-Face and Virtual Accounting Classes? Janet A. Meade, University of Houston; Kiran Parthasarathy, University of Houston

Discussant: Eva Blondeel, Ghent University

Have We Taught Them Well? Assessing Student Understanding of Accounting: A Qualitative Study. Habiburrochman Habiburrochman, Universitas Airlangga; Tota Panggabean, California State University, Sacramento

Discussant: Janet A. Meade, University of Houston

12:00 pm–1:45 pm

SECTION LUNCHEON (PRE-PURCHASE REQUIRED FOR LUNCH)

Government and Nonprofit Section

Level 1, Adams Ballroom C

Accounting - 1.0 CH

Speaker: Joel Black, GASB

SECTION LUNCHEONS WITH BUSINESS MEETING (PRE-PURCHASE REQUIRED FOR LUNCH)

American Taxation Association Section

Level 2, Aurora Ballroom C

Auditing Section

Level 2, Aurora Ballroom D

International Accounting Section

Level 1, Cottonwood 8

Accounting - 1.0 CH

Speaker: Charles Cho, York University

Management Accounting Section

Level 1, Adams Ballroom B

Two-Year College Section

Level 2, Crest 2

MONDAY, AUGUST 7, 2023

1:30 pm–5:00 pm

Exhibit Hall

Level 2, Aurora Exhibit Hall 1

2:00 pm–3:30 pm

SECTION BUSINESS MEETING

Government and Nonprofit Section Business Meeting

Level 1, Adams Ballroom C

PANEL SESSIONS

2.01 DEIB—DEI In the Accounting Profession

Level 2, Summit 8/9

Personnel/Human Resources - 1.8 CH

Moderator: Donny Shimamoto, Center for Accounting Transformation

Panelists: Claire Costin, University of Portland
Susie Duong, Institute of Management Accountants
Jina Etienne, Etienne Consulting, LLC
Stephani Mason, DePaul University
Kinman Tong, Moss Adams

2.02 The Intersection of Sustainability and Accounting: Views from the Field

Level 2, Crest 4/5

Accounting - 1.8 CH

Moderator: Brad Sparks, The Prince's Accounting for Sustainability (A4S) Project in the United States

Panelists: Jennifer Leitsch, EY
Nicolai Lundy, IFRS Foundation and International Accounting Standards Board
Jeannie Renné-Malone, VF Corporation

2.03 How Do We Get Students Excited about Accounting

Level 2, Summit 7

Accounting - 1.8 CH

Moderators: Rose Layton, University of Southern California
Kelly Ulto, Fordham University

Panelists: Sidney Askew, Borough of Manhattan Community College, CUNY
Melissa Larson, Brigham Young University
Jamie Seitz, Indiana University

2.04 Introduction to XBRL in Teaching and Research. (ATL)

Level 2, Summit 6

Accounting - 1.8 CH

Moderator: Christine Botosan, Financial Accounting Standards Board

Panelists: Christine Cheng, The University of Mississippi
Steven Huddart, The Pennsylvania State University
Louis Matherne, FASB

2.05 CAQ Panel—Current Audit Practice Topics

Level 1, Maple 3

Auditing - 1.8 CH

Moderator: Christine Botosan, Financial Accounting Standards Board

Panelists: Tim Carey, PwC

Jennifer Cavanaugh, Grant Thornton

Duane DesParte, PCAOB

Sara Lord, RSM US

2.06 Integrating New Online Tools for Teaching and Learning Accounting in African Institutions

Level 1, Cottonwood 6

Computer Software & Applications - 1.8 CH

Moderator: Aida Sy, Farmingdale State College, SUNY

Panelists: Bruce Committee, Critical Accounting Society

George Mickhail, Bryant University Program, Beijing Institute of Technology

Fohrettin Ockabol, Accounting Projects

Aida Sy, Farmingdale State College, SUNY

Anthony Maxwell Tinker, Baruch College—CUNY

2.07 Forensic Accounting Education Resources

Level 1, Maple 4

Accounting - 1.8 CH

Moderator: Andrea Scheetz, Georgia Southern University

Panelists: Mike Brodsky, Managing Director at Deloitte

Tina Carpenter, Professor at University of Georgia, Co-Creator of Tindy Fraud Game

Jasmine Fehlman, Senior Manager at Deloitte

Roni Jackson, Consultant, Co-Creator of Red Flag Mania

Eileen Taylor, North Carolina State University

2.08 Are Women Fairly Represented in the Upper-Ranks of the Accounting Profession?

Level 2, Crest 3

Accounting - 1.8 CH

Moderator: Valerie Li, San Diego State University

Panelists: Nadia Gulko, University of Lincoln

Anna Howard, AICPA & CIMA

Jamaica Burke, KPMG

Anna Vysotskaya, University of Lincoln

CONCURRENT SESSIONS

2.09 Managerial Decision Tasks

Level 1, Cottonwood 2

Accounting - 1.8 CH

Moderator: Richard D. Mautz III, University of South Florida

Labor Market Sorting on Organizational Values and the Effect on Budgetary Slack Creation. Kaitlin Hudspeth, Georgia State University; Michael Majerczyk, Georgia State University; Wioleta Olczak, Marquette University; Raymond Stahl, Georgia State University

Discussant: Grazia Xiong, Utah State University

The Spillover Effects of Characteristics of Forecasting Tasks on Managers' Risk-Taking. Jason Brown, Indiana University; Devon Erickson, Utah State University; Max Hewitt, The University of Arizona; Laureen Maines, Indiana University

Discussant: Nicole Cade, University of Pittsburgh

The Sinister Attribution Bias and Asymmetric Preferences Over Reporting Errors. Jivas Chakravarthy, The University of Texas at Arlington; Kay-Yut Chen, The University of Texas at Arlington; Timothy Shields, Chapman University

Discussant: Michael Majerczyk, Georgia State University

2.10 Information Systems and Internal Controls

Level 1, Maple 5

Auditing - 1.8 CH

Moderator: Dave Watson, University of South Florida

Designing a Real-Time Decision Support System for Improving the Auditor's Internal Control Evaluation Process. Dave Watson, University of South Florida; Uday Murthy, University of South Florida; Alan Hevner, University of South Florida

Accounting and Big Data: Opportunities and Challenges. Salem Boumediene, University of Illinois at Springfield; Salma Boumediene, Naval Postgraduate School

The Adoption of Blockchain Technology on Company's Internal Control System: Case Study of Sales and Purchasing Cycle. Yu Cheng Lin, National Yunlin University of Science and Technology; Roni Padliansyah, National Yunlin University of Science and Technology; An Shun Cheng, National Yunlin University of Science and Technology; Pei Pei Wu, Pacific K&S Corporation

2.11 Sustainability and Social Policy Through the Tax Code

Level 1, Cottonwood 3

Taxes - 1.8 CH

Moderator: Pamela J. Strickland, Campbell University

A Tale of Two Taxes: Does Corporate Income Tax Avoidance Undermine the Role of Environmental Taxation in Promoting Environmental Sustainability? Wei Liu, Xiamen University; Mark Ma, University of Pittsburgh; Kaishu Wu, University of Waterloo; Jiaying You, Xiamen University

Discussant: Lauren A. Cooper, West Virginia University

The Effectiveness of Social Policy Through the Tax System: Do State Adoption Tax Credits Increase Adoptions from Foster Care? Erin Henry, University of Arkansas; Dillon Walker, University of Arkansas

Discussant: Michelle Harding, Virginia Polytechnic Institute and State University

Moderating Effects of Business Sustainability on the Economic Consequences of the 2017 Tax Cuts and Jobs Act (TCJA). Philip W. Kunz, The University of Memphis; Zabihollah Rezaee, The University of Memphis

Discussant: Angie Pae, University of Michigan

Returns to Homeownership and Inequality: Evidence from the First-Time Homebuyer Tax Credit. Marina Gindelsky, U.S. Bureau of Economic Analysis; Jeremy Moulton, The University of North Carolina at Chapel Hill; Kelly Wentland, George Mason University; Scott Wentland, U.S. Bureau of Economic Analysis

Discussant: Austin Blake, Arizona State University

2.12 The Role of Audits

Level 1, Cottonwood 10

Auditing - 1.8 CH

Moderator: Jaehan Ahn, Northeastern University

Do Auditors Play an Insurance Role? Evidence from an Emerging Market. Gerald Lobo, University of Houston; Muzhi Wang, Central University of Finance and Economics; Zhifeng Yang, Stony Brook University, SUNY

Discussant: Lisa Iplady, Texas A&M University

Do Decision Makers Use Audits Reports as Intended? Evidence from the 2014 Uniform Guidance. Bethany Brumley, The University of Mississippi; Anne Thompson, University of Illinois at Urbana-Champaign; Oktay Urcan, University of Illinois at Urbana-Champaign

Discussant: Tonghui Xu, The University of Kansas

2.13 Intentionally Skipped

2.14 Acquisition Costs

Level 1, Spruce 4

Accounting - 1.8 CH

Moderator: Nan Li, University of Minnesota

Observable versus Unobservable Information Acquisition: The Differential Effect on Information Acquisition and Market Quality. Eunyong Lee, The University of Utah

Discussant: Maria Kharkovsky, University of Chicago

Mobile Technology, Information Access, and Asset Allocation. Xiao Cen, Texas A&M University; Nan Li, University of Minnesota

Discussant: Jiawen Yan, Cornell University

Weather-Induced Mood and Information Acquisition. Yimeng Li, Tulane University

Discussant: Stephanie Dong, New York University

2.15 Debt Contracting

Level 1, Spruce 1

Accounting - 1.8 CH

Moderator: Mengjie Yang, Singapore Management University

Amendment Thresholds and Voting Rules in Debt Contracts. Judson Caskey, University of California, Los Angeles; Kanyuan Huang, Chinese University of Hong Kong; Daniel Saavedra, University of California, Los Angeles

Discussant: Ningzhong Li, The University of Texas at Dallas

Shielding from the Pandemic: COVID-19 Exclusion Provision in Debt Contracting. Byron Song, Hong Kong Baptist University; Jayanthi Sunder, The University of Arizona; Mark Yan, Hong Kong Baptist University; Janus Zhang, Hong Kong Baptist University

Discussant: Arthur Morris, Hong Kong University of Science and Technology

Trust and Contracting Efficiency Between Syndicating Lenders. Cody Hyman, Bentley University; Laurel Celastine Mazur, University of Notre Dame; Emanuel Zur, University of Maryland

Discussant: Liandong Zhang, Singapore Management University

2.16 Economic Links Between Firms

Level 1, Cottonwood 11

Accounting - 1.8 CH

Moderator: Spencer Pierce, Florida State University

Processing Industry Classification. Kalash Jain, University of Chicago

Discussant: Junhao Liu, University of Toronto

Does Media Coverage Affect Investor Attention Across Economically Linked Firms? Bruce Billings, Florida State University; Zahn Bozanic, Florida State University; Alyssa Moore, Florida State University; Spencer Pierce, Florida State University

Discussant: Matt Wieland, Miami University

2.17 ESG in Banking

Level 1, Spruce 2

Accounting - 1.8 CH

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

Do ESG-Linked Loans Enhance the Credibility of ESG Disclosures? Judson Caskey, University of California, Los Angeles; Wen-Hsin (Molly) Chang, University of California, Los Angeles

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

External Information Environment and Firm Boundaries: Evidence from the Banking Industry. Hangu Chen, The University of Texas at Dallas; Miao Liu, Boston College

Discussant: Jonas Piero Dalmazzo, University of Chicago

Banks' Commitment to Social Responsibility in Lending Amid a Reduction to the Enforcement of Fair Lending Laws. Hailey Ballew, Rice University; Geoffrey Pears, Rice University

Discussant: Tom Hagenberg, Northwestern University

2.18 Labor and Corporate Governance

Level 1, Cottonwood 7

Accounting - 1.8 CH

Moderator: Shibao Liu, University of Illinois at Chicago

Hedge Fund Interventions and Target Firms' Labor Practices. Yanting (Crystal) Shi, HEC Paris

Discussant: To Be Announced

Minority Whistleblowers: Evidence from the LGBTQ+ Community. Sinja Leonelli, New York University

Discussant: Shibao Liu, University of Illinois at Chicago

Financial Education, Employee Mental Health, and Corporate Innovation. Vishal P. Baloria, University of Connecticut; Ilona Bastiaansen, University of Connecticut

Discussant: Karson Frank, University of Georgia

2.19 Political Economy and Accounting

Level 1, Cottonwood 9

Accounting - 1.8 CH

Moderator: Brian Monsen, The Ohio State University

Government Disclosure Quality: Evidence from the U.S. Securities and Exchange Commission. Braiden A. Coleman, University of Georgia

Discussant: Aaron Nelson, The University of Texas at El Paso

Location, Location, Location: Senate Trading and Seat Proximity. Dane M. Christensen, University of Oregon; Hengda Jin, Texas A&M University; Beverly R.

Walther, Northwestern University; Laura A. Wellman, The Pennsylvania State University

Discussant: Jonathan A. Craske, University of Southern California

The Politics of CSR Activity: Evidence from Press Releases. June Huang, University of Chicago

Discussant: Jesse Chan, Boston University

2.20 Financial and Non-Financial Disclosure and Auditing

Level 1, Cottonwood 4

Accounting - 1.8 CH

Moderator: A. Sikochi, Harvard University

Do Blockades to PCAOB Inspections Suggest Lower Audit Quality? The Case of Chinese Companies Listed in the U.S. Gopal V. Krishnan, Bentley University; Zhongze Li, Nanjing Audit University; Yanru Yang, Bentley University

Discussant: Lidong Cui, The University of Memphis

2.21 Financial Reporting and Board Responsibilities

Level 2, Summit 11

Accounting - 1.8 CH

Moderator: Meena Subedi, University of Wisconsin–Whitewater

People's Voices Matter: Local Public Awareness of Sustainability and Financial Reporting Quality. Hui Liang, The University of Texas at Tyler; Chenyong Liu, California State University, Los Angeles; Wenye Tang, Appalachian State University

Discussant: Soonchul Hyun, The University of North Carolina at Greensboro

MONDAY, AUGUST 7, 2023

2:00 pm–3:30 pm

Friendly Boards and Capital Allocation Efficiency. Meena Subedi, University of Wisconsin–Whitewater; Md Nazmul Hasan Bhuyan, North Carolina Agricultural and Technical State University; Avishek Bhandari, University of Wisconsin–Whitewater

Discussant: Wenye Tang, Appalachian State University

Financial Reporting Fraud: How Merger and Acquisition Complexity Provides Greater Opportunities for CEO Wrongdoing. Jacquelyn Moffitt, Louisiana State University; Carmelita Troy, Andrews University; Madeline Domino, University of South Florida; Jong Chool Park, University of South Florida

Discussant: Meena Subedi, University of Wisconsin–Whitewater

2.22 Research on Technology in the Classroom

Level 1, Cottonwood 5

Specialized Knowledge - 1.8 CH

Moderator: Mary Marshall, Portland State University

An Empirical Study of Motivating and Distracting Factors Associated with Student Performance in Graduate Management Information Systems. Mostafa M. Maksy, Kutztown University of Pennsylvania

Discussant: Mary Sasmaz, Case Western Reserve University

Improving Analytical Performance of Spreadsheet Novices by Decreasing Extraneous Cognitive Load with a Smaller Knowledge Step-Size. A. Faye Borthick, Georgia State University

Discussant: Mary Marshall, Portland State University

Scoreboard, an Advancement of Excel Education Technology. Raymond Frost, Ohio University; Ellen Gordon, Ohio University; Lauren Kenyo, Ohio University; Vic Matta, Ohio University; Mary Sasmaz, Case Western Reserve University

Discussant: A. Faye Borthick, Georgia State University

3:00 pm–4:30 pm

Effective Learning Strategies

Level 2, Aurora Exhibit Hall 1

3:30 pm–4:00 pm

Coffee Break

Level 2, Aurora Exhibit Hall 1

4:00 pm–5:30 pm

SECTION BUSINESS MEETING

Public Interest Section Business Meeting

Level 1, Juniper Ballroom C

PANEL SESSIONS

3.01 AAA DEIB Updates and Partnerships

Level 2, Summit 8/9

Behavioral Ethics - 1.8 CH

Moderator: Karen Osterheld, American Accounting Association

Panelists: Robert Braun, Southeastern Louisiana University

Margot Cella, Center for Audit Quality

Yvonne Hinson, American Accounting Association

Norma Montague, Wake Forest University

Guylaine Saint Juste, National Association of Black Accountants, Inc.

3.02 EYARC: Insights Into Long-Term Value and Sustainability Reporting Practice Developments and EYARC Curriculum Resources

Level 2, Crest 4/5

Accounting - 1.8 CH

Panelists: Joni Fisher, EY Academic Resource Center
Velislava Ivanova, EY

3.03 Effective Learning Through Cases: Examples from the Trueblood Case Study Series

Level 1, Cottonwood 1

Accounting - 1.8 CH

Moderator: Peg Levine, Deloitte Foundation
Panelists: Stephen Moehrle, University of Missouri–St. Louis
Jennifer Reynolds-Moehrle, University of Missouri–St. Louis

3.04 FASB-IASB-SEC Update Panel

Level 1, Maple 3

Accounting - 1.8 CH

Moderator: To Be Announced
Panelists: Christine A. Botosan, Financial Accounting Standards Board
Zach Gast, IFRS Foundation and International Accounting Standards Board
Paul Munter, SEC

3.05 The Impact of AI on Accounting: Perspectives of Management Accounting Leaders

Level 2, Summit 6

Accounting - 1.8 CH

Moderator: Susie Duong, Institute of Management Accountants
Panelists: Elizabeth Adams, EMA Advisory Services
Susie Duong, Institute of Management Accountants
Loreal Jiles, Institute of Management Accountants

3.06 Practical Strategies for Teaching Large-Enrollment Classes in Person or Online

Level 1, Cottonwood 6

Specialized Knowledge - 1.8 CH

Moderator: Jill Mitchell, University of Virginia
Panelists: Jennifer Cainas, University of South Florida
Melissa Larson, Brigham Young University
Wendy Tietz, Kent State University

3.07 Developing a Bridge from Community College to University

Level 2, Summit 7

Accounting - 1.8 CH

Moderator: To Be Announced
Panelists: Lori Hatchell, Aims Community College
Larry G. Stephens, Austin Community College
Brad Cripe, Northern Illinois University

3.08 American Accounting History

Level 1, Maple 5

Accounting - 1.8 CH

Moderator: Stephanie Moussalli, University of Mississippi

Walter Schuetze and the Numbers Game: Advocate for Reform, Champion of Independence, Promoter of Fair Value, and Proponent of Simplification. Craig Foltin, Cleveland State University; Dale L. Flesher, The University of Mississippi; Gary Previts, Case Western Reserve University

Discussant: Robert W. Russ, Northern Kentucky University

100 Years Strong: Origins of the U.S. Tax Court. Rolando D. Sanchez, The University of Texas Rio Grande Valley

Discussant: Discussant: Brandi Holley, Samford University

The U.S. Accountants' Bible in a Historical Perspective. Nohora Garcia, Universidad Nacional de Colombia

Discussant: Martin Emanuel Persson, University of Illinois at Urbana-Champaign

Battleground: Accounting and Reporting Issues at the Baltimore and Ohio Railroad During the American Civil War. Jan Heier, Faulkner University; Gary Previts, Case Western Reserve University; Robert W. Russ, Northern Kentucky University

Discussant: Craig Foltin, Cleveland State University

3.09 Efficacy of Tax Policy and Investor Assessments

Level 1, Cottonwood 3

Taxes - 1.8 CH

Moderator: Hunter Aku, The University of Oklahoma

Investor Response to the CARES Act Net Operating Loss Carryback Provisions. Jack Badger, The University of Tennessee; James Chyz, The University of Tennessee

Discussant: Miles A. Romney, Florida State University

The Investors' Assessment of Cross-Border M&A—Repatriation Taxes, Agency Conflicts and the TCJA. Max Pflitsch, Technical University of Munich

Discussant: Anh Vuong, University of Illinois at Urbana-Champaign

Do Investors Care About Non-Executive Employee Compensation? Evidence from the Tax Cuts and Jobs Act. Eduardo Fuste, Baruch College—CUNY; Zilong Song, Nanjing University of Finance and Economics; Tianming Zhang, Florida State University

Discussant: Matthew R. Holt, University of Georgia

How Prevalent are High Book Income with Zero Tax Corporations? Evidence from Tax Returns. Danielle Green, University of Illinois Urbana Champaign; Erin Henry, University of Arkansas; Caitlin McGovern, Internal Revenue Service; George Plesko, University of Connecticut

Discussant: Brian Grant, Indiana University

3.10 Critical/Key Audit Matters

Level 1, Spruce 1

Auditing - 1.8 CH

Moderator: Romina Rakipi, West Virginia University

Old Institutions, New Report: Auditors' Experiences Implementing Critical Audit Matter Reporting. Emily Griffith, University of Wisconsin—Madison; Linette M. Rousseau, University of Houston; Karla Zehms, University of Wisconsin—Madison

Discussant: Aleksandra Zimmerman, Florida State University

Key Audit Matters and Insider Trading Profitability: Evidence from China. Hui Liu, Northwestern Polytechnical University; Man Zuo, Northwestern Polytechnical University; Yu Fan Chang, Northwestern Polytechnical University

Discussant: Will Ciconte, University of Illinois at Urbana-Champaign

3.11 Diversity and Corporate Governance

Level 1, Cottonwood 2

Accounting - 1.8 CH

Moderator: Michelle Harding, Virginia Polytechnic Institute and State University

Board Skill Diversity and Firm Risk. Yanru Chang, Baruch College—CUNY; Seungjoon Oh, Peking University

Discussant: Xiaoli Guo, University of North Dakota

Diversity Policies: Corporate LGBTQ Inclusiveness and CEO Compensation (Pay) Duration. Benjamin P. Foster, University of Louisville; Xudong Fu, University of Louisville; Andrew Manikas, University of Louisville; Shaunn Mattingly, Boise State University

Discussant: Michelle Harding, Virginia Polytechnic Institute and State University

How Women Strengthen the Link Between CSR-Contingent Executive Compensation Incentives and Real Earnings Management. Rachel Brassine, Marshall University

Discussant: Sung-Yuan Cheng, University of Kentucky

3.12 Conference Call Disclosures

Level 1, Spruce 3

Accounting - 1.8 CH

Moderator: Braiden Coleman, University of Georgia

Strategic Vocal Delivery and Real-Time Market Reactions. Bok Baik, Seoul National University; Alex G. Kim, University of Chicago; David Sunghyo Kim, Massachusetts Institute of Technology; Sangwon Yoon, Artificial Society Inc

Discussant: Kathryn Brightbill, Utah State University

Disclosure Salience in Earnings Conference Calls and Investor Information Processing. Karson Fronk, University of Georgia

Discussant: Shijia Wu, The Chinese University of Hong Kong

Why Do Managers Interact with Unfavorable Analysts During Earnings Calls? Jared Flake, Boston College

Discussant: Jacqueline Wegner, University of Colorado Boulder

3.13 Disclosure and Innovation

Level 2, Summit 11

Accounting - 1.8 CH

Moderator: Nikki Skinner, University of Colorado

Product Market Power and Technological Innovation. Alexander Barinov, University of California, Riverside; Hyun Hong, University of California, Riverside; Ji Woo Ryou, West Virginia University; Xiao-Jun Zhang, University of California, Berkeley

Discussant: Syrena Shirley, George Mason University

The Real Effects of Financial Information Dissemination on Innovation. Muskan Chawla, University of California, Los Angeles

Discussant: Kristen Valentine, University of Georgia

Green Patenting and Voluntary Innovation Disclosure. Nikki Skinner, University of Georgia; Kristen Valentine, University of Georgia

Discussant: Jun Oh, Cornell University

3.14 Determinants of Voluntary Disclosure

Level 1, Spruce 4

Accounting - 1.8 CH

Moderator: Jesse L Glaze, The University of Texas at El Paso

A Catering Theory of Earnings Guidance: Empirical Evidence and Stock Market Implications. Nils Lohmeier, University of Münster; Hannes Mohrschladt, University of Münster

Discussant: Andrew Stephan, University of Colorado Boulder

How Does Product Market Competition Affect Management Earnings Forecasts? Evidence from Chinese Import Penetration. Zhihong Chen, Hong Kong University of Science and Technology; Charles Hsu, Hong Kong University of Science and Technology; Ruichao Zhu, Hong Kong University of Science and Technology

Discussant: Elizabeth Tori, Oklahoma State University

Do Firms Learn About the External Environment Through Their Auditors' Client Exposures? Evidence from Management Forecasts. Michael D. Kimbrough, University of Maryland; Jingwen Yang, University of Maryland

Discussant: Frank Heflin, University of Georgia

3.15 ESG Ratings

Level 1, Cottonwood 10

Accounting - 1.8 CH

Moderator: Scott Robinson, University of Colorado Boulder

Sell-Side Analysts' Assessment of ESG Risk. Min Park, The University of Kansas; Aaron Yoon, Northwestern University; Tzachi Zach, The Ohio State University

Discussant: Eric Weisbrod, The University of Kansas

Industry-Level Confusion in ESG Ratings. Alex G. Kim, University of Chicago; Kyungmin Kim, Seoul National University; Jongsub Lee, Seoul National University and University of Florida

Discussant: Scott Robinson, University of Colorado Boulder

ESG Rating Competition. Cai Chen, INSEAD; Svenja Dube, Fordham University; Shiran Vaknin Froymovich, Binghamton University, SUNY

Discussant: Mandy Ellison, The University of Texas at Austin

3.16 Financial Reporting in Banks

Level 1, Maple 4

Accounting - 1.8 CH

Moderator: Hristiana Vidinova, The University of Chicago

Does Internal Control Over Financial Reporting Curb Mortgage Fraud? Yiwei Dou, New York University; Danye Wang, The University of Iowa; Xi Wu, University of California, Berkeley

Discussant: Weili Ge, University of Washington

Did CECL Improve Banks' Loan Loss Provisions and Earnings Quality During the COVID-19 Pandemic? Pietro Bonaldi, Carnegie Mellon University; Pierre Liang, Carnegie Mellon University; Lavender Yang, Carnegie Mellon University

Discussant: Hristiana Vidinova, University of Chicago

Current Expected Credit Losses and Consumer Loans. Joao Granja, University of Chicago; Fabian Nagel, The University of Chicago

Discussant: Danye Wang, The University of Iowa

3.17 Financial Reporting Quality

Level 1, Cottonwood 4

Accounting - 1.8 CH

Moderator: Nikki Chappell, Florida State University

Employment Protection and Financial Reporting Quality. Anwer Ahmed, Texas A&M University; Sarah Noor, Texas A&M University; Nina Xu, University of Connecticut; Wanjia Zhao, Texas A&M University

Discussant: David S. Koo, George Mason University

Why Do Firms Voluntarily Delay Adoption of Accounting Standards? Evidence from the JOBS Act. William D. Cather, Florida State University; Spencer Pierce, Florida State University; Andrea Tillet, University of Wisconsin—Madison

Discussant: Melissa F. Lewis-Western, Brigham Young University

Prosocial CEOs and Accounting Information Quality. Mei Feng, University of Pittsburgh; Weili Ge, University of Washington; Zhejia Ling, California State University, Fullerton; Wei Ting Loh, Singapore Management University

Discussant: Shyam V. Sunder, The University of Arizona

Machine Readership and Financial Reporting. Sean Cao, University of Maryland; Ying Liang, Georgia State University; Youngseok Moon, Georgia State University

Discussant: Alyssa Moore, Florida State University

3.18 Impact of Gender Perception on Outcomes

Level 1, Spruce 2

Accounting - 1.8 CH

Moderator: Victoria Shoaf, St. John's University

Gender Identity Norms and Female Analyst Performance: Evidence from the #MeToo Movement. Rubin Hao, University of Macau; Shikong (Scott) Luo, The University of Oklahoma; Jing Xue, Nanjing University; Haoyi Yang, Nanjing University

Discussant: Zhe Zhang, McMaster University

The Role of Gender in Perceptions of Teaching Excellence by Accounting and Business Students: A Comparison Across Ten Countries. Lies Bouten, IÉSEG School of Management; Natalie T. Churyk, Northern Illinois University; Patricia Everaert, Ghent University; Elizabeth Gordon, Temple University; Nadia Gulko, University of Lincoln; Seyram Kawor, University of Cape Coast; Camillo Lento, Lakehead University; Nicholas McGuigan, Monash University; Sanlie Middelberg, Northwest University; Saravanan Muthaiyah, Multimedia University; Suresh Kumar Sahoo, Sri Sri University; Nadeeka Withanage, Greenwich University

Discussant: Carol Pomare, Mount Allison University

The Impact of COVID-19 on CEO Turnover: Are Female CEOs More Vulnerable? Lerong He, SUNY Brockport; Yin Liu, SUNY Brockport; Khondkar Karim, University of Massachusetts Lowell

Discussant: Edward R. Walker, University of Central Oklahoma

3.19 Current Topics in Nonprofit Accounting

Level 2, Crest 3

Accounting - 1.8 CH

Moderator: C. Catherine Chiang, Elon University

The Impact of Voluntarily Filing Form 990 on Donations and Government Grants. Wei Hsu, University of Colorado Colorado Springs; Brian McAllister, University of Colorado Colorado Springs

Discussant: Yina Yang, Harvard University

The Association Between Reported Data Breaches and Nonprofit Healthcare Entities' Donations and Grants. Md Safayat Hossain, University of New Hampshire; Linda Ragland, University of New Hampshire

Discussant: Dana A. Forgione, Texas A&M University—Corpus Christi

The Cost of Financial Misconducting Non-Profits. Artem Mikhailovich Joukov, The University of Texas at Dallas; Vikram Nanda, The University of Texas at Dallas; Arun Upadhyay, Florida International University

Discussant: Mary Gibson, Clemson University

Call Me Maybe? An Experimental Analysis of Donor Backlash to Voluntary Nonprofit Fraud Disclosure. Jonathan Kugel, Christopher Newport University; Julie M. Mercado, Boise State University

Discussant: Dean Michael Mead, Carr, Riggs & Ingram CPAs and Advisors, LLC

3.20 Relative Performance Information

Level 1, Cottonwood 9

Accounting - 1.8 CH

Moderator: Timothy Mallon, Indiana University

The Effects of Public RPI and Public Goals on Performance. Seung Kyo (Ted) Ahn, University of Wisconsin—Madison; Jongwoon (Willie) Choi, University of Wisconsin—Madison; Dimitri Yatsenko, University of Wisconsin—Whitewater

Discussant: Devon Erickson, Utah State University

Motivating CSR Investment and Social Impact through Relative Performance Information. Jace Garrett, Clemson University; Greg McPhee, Clemson University; Dan Way, Clemson University

Discussant: Stephen Bachmann, University of Pittsburgh

Relative Performance Information and Employee Performance: The Role of Need for Cognition. Devon Erickson, Utah State University; D. Kip Holderness, West Virginia University; Kari Joseph Olsen, Utah Valley University; Todd Thornock, University of Nebraska—Lincoln

Discussant: Timothy Mallon, Indiana University

3.21 Executive Compensation

Level 1, Cottonwood 11

Accounting - 1.8 CH

Moderator: Jun Yang Tan, Drexel University

Effects of Compensation and Non-Compensation-Based Controls for Chief Physicians on the Quality of Care: An Empirical Study. Fabian Dutschkus, Friedrich Schiller University Jena; Christian Lukas, Friedrich Schiller University Jena

Discussant: Arthur Morris, Hong Kong University of Science and Technology

CEO Pay Cuts and Investors' Perception of Earnings Quality. Ting-Kai Chou, National Cheng Kung University; Wan-Ci Huang, National Cheng Kung University; Ting-Tsen Yeh, Louisiana State University in Shreveport; Yin-Hsuan Chao, Hanshin Department Store

Discussant: Iny Hwang, Seoul National University

Shrink to Greatness? Evidence from Accounting-Return Based Compensation Plans. Samuel Piotrowski, University of Connecticut; Lingling Wang, University of Connecticut

Discussant: M. J. Kim, University of Wisconsin—Madison

3.22 Strategy and Managerial Decisions

Level 1, Cottonwood 7

Accounting - 1.8 CH

Moderator: Iyad Rock, University of Wisconsin—Whitewater

Strategic Alignment between Supply Chain Partners and Supplier Earnings Quality. Hsuihui Chang, Drexel University; Rong-Ruey Duh, The Tunghai University; Sheng Liu, Northeastern Illinois University; Raj Mashruwala, University of Calgary

Discussant: Aaron Nelson, The University of Texas at El Paso

Product Strategic Positioning, Managerial Ability and Cost Stickiness of SG&A Expenses. Nai-Hui Su, National Chung Hsing University

Discussant: Sumin Lee, Seoul National University

The Contingent Fit of Management Accounting Practices and Lean Manufacturing—A Textual Analysis Approach. Ling Liu, University of Wisconsin—Eau Claire; Fangjuan Qiu, Xi'an Jiaotong University; Nan Hu, Singapore Management University; Yuman Zhang, Xi'an Jiaotong University

Discussant: Yuxia Sarine Zou, University of Cambridge

3.23 Service Learning, Practices, and Programs

Level 1, Cottonwood 5

Specialized Knowledge - 1.8 CH

Moderator: Junwoo Kim, Oakland University

Effects of Experiential Service Learning on Community Engagement Perception, Sustainability Awareness, and Data Analytics Competency. Eric Lee, University of Northern Iowa; Arif Perdana, Monash University

Discussant: To Be Announced

Investigating the Use of High-Impact Practices in Accounting Programs. Michael E. Ozlanski, Susquehanna University; Andrew J. Felo, Susquehanna University

Discussant: Junwoo Kim, Oakland University

Social Cognitive Learning: A Qualitative Study of Co-Learning for Both Students and Clients in the Volunteer Income Tax Assistance (VITA) Program. Marsha M. Huber, Institute of Management Accountants; Chenchen Huang, Frostburg State University; Qiongyao Zhang, Robert Morris University; Ray Shaffer, Youngstown State University

Discussant: Michael E. Ozlanski, Susquehanna University



MONDAY, AUGUST 7, 2023

5:30 pm–6:30 pm

SECTION BUSINESS MEETING

**Gender Issues & Worklife Balance Section
Level 1, Maple 1/2**

6:00 pm

**Welcome Reception (badge required)
Level 1, Front Range Lawn**

Dinner on Your Own

Tuesday Speakers

Tuesday Plenary Presidential Scholar Speakers



Carolyn M. Callahan, Brown-Forman College of Business Endowed Chair and School of Accountancy Professor, University Of Louisville

Accounting Scholars: Spark Innovation Now and Ignite Change

Presidential Scholar, Tuesday, August 8, 2023, 8:30 am–9:45 am

Carolyn M. Callahan is the Brown-Forman College of Business Endowed Chair and School of Accountancy Professor at the University of Louisville, where she previously served as Dean of the College of Business and Associate Provost. She started her career at the University of Massachusetts Amherst, and also served on the faculty at the University of Notre Dame and University of Arkansas Walton College of Business, where she led the accounting doctoral program. As a former Faculty Fellow at Financial Accounting Standards Board (FASB), she was appointed to Financial Accounting Standards Advisory Council (FASAC) in 2008. In 2009, she joined The University of Memphis as the School of Accountancy Director and was appointed the KPMG Distinguished Professor of Accounting. Selected as a KPMG Research Fellow early in her career, Carolyn's research focuses on accounting information transmission and frictions in the capital and product markets. She has published

in leading academic journals such as *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research* and *Accounting Horizons*, among others. She has also published practitioner articles directed at financial disclosure challenges in regulated industries. Her published practice research has been presented before the Securities and Exchange (SEC) oversight committees. Her contributions to academic and professional organizations include service as Vice President of the American Accounting Association (AAA) as well as election to officer positions and appointment to many of its committees. Callahan is a founding academic member of The PhD Project and was inducted into The PhD Project Hall of Fame established in 2011 to acknowledge individuals for their outstanding work as mentors and educators. She earned her bachelor's degree from Ohio Northern University and a master's of accountancy degree from Bowling Green State University, Ohio. Callahan holds a doctoral degree with dual emphasis (accounting and finance) from Michigan State University, East Lansing. Having served on the editorial board of *The Accounting Review* for over fifteen years, she is currently an editor for *Accounting Horizons*.



Thomas J. Lopez, Professor and the Ross-Culverhouse Endowed Chair of Accountancy at The University of Alabama

Diversifying the Academy: Progress and Challenges

Presidential Scholar, Tuesday, August 8, 2023, 8:30 am–9:45 am

Dr. Thomas J. Lopez is a Professor and the Ross-Culverhouse Endowed Chair of Accountancy at The University of Alabama. He earned a Ph.D. in Accounting from Arizona State University, Masters in Taxation from California State University (Hayward) and B.S. in Accounting from Florida International University. He was previously a member of the faculty at the University of South Carolina, Georgia State University and Texas A&M University. His research interests are primarily in the areas of non-recurring items, executive compensation and various aspects of analysts' forecasts. His research is published in a variety of journals including the *Journal of Accounting Research*, *Journal of Accounting and Economics*, *The Accounting Review*, *Review of Accounting Studies*, the *Journal of Business Finance & Accounting*, the *Journal of Accounting and Public Policy*, *Accounting Horizons* and the *Journal of the American Taxation Association*. He previously served on the editorial board of *The Accounting*

Review. Lopez has been affiliated with the PhD Project in various capacities since he spoke at their first conference in December 1994. He was inducted into the PhD Project Hall of Fame in 2012.

Tuesday Speakers (continued)

Tuesday Luncheon Speaker



**Siri Lindley, World Champion Triathlete, High-Performance Coach and One of Tony Robbins' Favorite Motivational Speakers
Thriving and Growing Through Challenges
Tuesday, August 8, 2023, 12:00 pm–1:45 pm**

"It's never too late to live the life you always dreamed." –Siri Lindley

Siri Lindley barely knew how to swim when she began the training regimen that would lead her to conquer prestigious triathlons such as the ITU World Championships. Today, as the world's former #1 ranked triathlete, an in-demand coach, one of Tony Robbins favorite motivational speakers, and cancer survivor, Siri has made it her business to change lives for the better.

Siri shares fear-shattering strategies for changing the thoughts, habits, and behaviors that hold people and organizations back. With an infectious and authentic passion, she empowers audiences to strive for peak performance, work through and ultimately conquer the demons of fear and self-doubt.

Siri failed early and often before she found her formula for success and shares the story of how her early insecurities caused and controlled much of that failure. At the age of 23, she was disowned by her father after coming out as gay and blamed him for everything bad that went on in her life. She also suffered from chronic performance anxiety that sabotaged her early competitions until she met an eccentric coach who helped transform her into a world champion. In turn, she now coaches many of the world's top athletes, helping them heighten their performance.

During her pro career, Siri dominated the International Triathlon Union World Rankings; she was the 2001 ITU World Champion, won 13 World Cup races including the World Cup Series in 2001 and 2002, when she was the number one ranked triathlete in the world. As a coach she has mentored and trained numerous #1 ranked triathletes to achieving Olympic medals and World Championship crowns distances.

But performance anxiety, nagging self-doubt and obsessive-compulsive disorder have not been Siri's only challenges. In late 2019, Siri faced her most difficult battle yet when she was diagnosed with Acute Myeloid Leukemia. Given less than a 10% chance of survival at the time of her diagnosis, she was fortunate to become eligible for a new treatment and was pronounced cancer-free by her doctors in May of 2020.

Today Siri helps teams win by living fearlessly, developing the critical traits needed for authentic leadership and building business team mindsets for resilience and success. She establishes a remarkable connection with every audience member and gets to the heart of habits and rituals that drive high performance.

In her book, *Surfacing: From the Depths of Self-Doubt to Winning Big and Living Fearlessly*, Siri offers an breathtakingly honest and bold account of her journey to self-belief and self-discovery and unlocking the champion within. Siri's second book, *Finding a Way: Taking the Impossible and Making it Possible* (2023), provides readers with the tools needed to overcome their struggles and achieve the life they want to live.

Trailer for her new documentary, "Tri/Me: The Siri Lindley Story"

<https://vimeo.com/734084065/c8f7bda2dc>

Book, "Finding a Way: Taking the Impossible and Making It Possible."

<https://www.amazon.com/Finding-Way-Taking-Impossible-Possible/dp/1637587929>

TUESDAY, AUGUST 8, 2023

7:00 am–8:15 am

SECTION BREAKFASTS WITH BUSINESS MEETING (PRE-PURCHASE REQUIRED FOR BREAKFAST)

Accounting Information Systems Section

Level 1, Juniper Ballroom C

Diversity Section

Level 1, Cottonwood 9

7:30 am–7:30 pm

Career Center

Level 1, Juniper Ballroom A/B

8:00 am–12:15 pm

Exhibit Hall

Level 2, Aurora Exhibit Hall 1

8:00 am–5:00 pm

Registration

Level 2, Aurora Ballroom Foyer

Member Services/Help Desk

Level 2, Aurora Ballroom Foyer

Service Project

Level 2, Aurora Ballroom Foyer

8:30 am–9:45 am

Plenary Session

Level 2, Aurora Ballroom A

Accounting - 1.0 CH

Presidential Scholar Speaker: Carolyn M. Callahan, University of Louisville

Accounting Scholars: Spark Innovation Now and Ignite Change

Presidential Scholar Speaker: Thomas J. Lopez, The University of Alabama

Diversifying the Academy: Progress and Challenges

Presentations:

Accounting Hall of Fame Inductions

Robert Kalb Elliott (1941–2022)

William Mitchell Lybrand (1867–1960)

Aulana Louise Peters

Gordon Peter Wilson (1946–2020)

Outstanding Accounting Educator Award (sponsored by PricewaterhouseCoopers Foundation)

Lillian F. Mills, The University of Texas at Austin

Poh-Sun Seow, Singapore Management University

TUESDAY, AUGUST 8, 2023

8:30 am–9:45 am

Issues in Accounting Education Best Paper Award

Sid C. Bundy, Tennessee Technological University
Partha S. Mohapatra, California State University, Sacramento
Matthew Sooy, Western University
Dan N. Stone, University of Kentucky
and
Lindsay M. Andiola, Virginia Commonwealth University
Denise Hanes Downey, Villanova University
Christine E. Earley, Providence College
Devon Jefferson, Virginia Commonwealth University

9:45 am–10:15 am

Coffee Break

Level 2, Aurora Exhibit Hall 1

9:45 am–11:00 am

Emerging and Innovation Research

Level 2, Aurora Exhibit Hall 1

10:15 am–11:45 am

PANEL SESSIONS

4.01 Presidential Scholars Follow-Up Panel

Level 2, Summit 7

Personal Development - 1.8 CH

Moderator: Mark Dawkins, University of North Florida
Panelists: Carolyn M. Callahan, University of Louisville
Thomas J. Lopez, The University of Alabama

4.02 The Power of STEM in Accounting Education—Improving Outcomes and Increasing Enrollments

Level 2, Crest 3

Personal Development - 1.8 CH

Moderator: Varun Jain, Miles Education
Panelists: John D. Keyser, Case Western Reserve University
Uday Murthy, University of South Florida

4.03 Applying the COSO Internal Control Framework to Build Trust in Sustainable Business Information

Level 1, Maple 4

Accounting - 1.8 CH

Moderator: Sharri Littan, Institute of Management Accountants
Panelists: Timothy Hedley, Fordham University
Barbara Porco, Fordham University

**4.04 Attracting Students to the Profession and Professors to Governmental Accounting and Auditing
Level 1, Juniper Ballroom C**

Accounting (Governmental) - 1.8 CH

Moderator: David Bean, Former Governmental Accounting Standards Board (GASB) Director of Research and Technical Activities

Panelists: David Bean, Former Governmental Accounting Standards Board (GASB) Director of Research and Technical Activities

Jim Brown, Former GASB member and Retired Partner, BKD, LLP (now FORVIS, LLP)

Keri Hunter, State Auditor, Colorado

Kris Knight, Deputy Secretary of State, Delaware and GASB Member

Terry Patton, Midwestern State University and Federal Accounting Standards Advisory Board (FASAB) member

4.05 ESG Regulatory Landscape Developments (U.S. SEC vs. INTL)

Level 2, Crest 4/5

Accounting - 1.8 CH

Moderator: Brigitte Muehlmann, Babson College

Panelists: Anita Chan, KPMG

Bryce Ehrhardt, KPMG

4.06 Demystifying Your Accounting Pipeline

Level 2, Summit 6

Personnel/Human Resources - 1.8 CH

Moderator: To Be Announced

Panelists: Zlatana Alibegovic, Center for Audit Quality

Katie Camacho-Smith, TikTok

Magge Haider, TikTok

4.07 Teaching Management and Cost Accounting with Data Analytics

Level 1, Maple 3

Accounting - 1.8 CH

Moderator: Margaret Cella, Center for Audit Quality

Panelists: Kip Holderness, University of West Virginia

Vern Richardson, University of Arkansas

4.08 Preparing Your Student to Work Alongside Neurodiverse Co-Workers

Level 2, Summit 8/9

Specialized Knowledge - 1.8 CH

Moderator: Rose Layton, University of Southern California

Panelists: Cathy Scott, University of North Texas, Dallas

Sandeep Draviam, KPMG

Jonathan Liljegren, Brigham Young University

J. P. Price, EY

4.09 Trends Report Overview

Level 1, Cottonwood 6

Specialized Knowledge - 1.8 CH

Moderator: Jan Taylor, AICPA & CIMA

Panelists: Holly Hawk, Clemson University

Jan Taylor, AICPA & CIMA

TUESDAY, AUGUST 8, 2023

10:15 am–11:45 am

CONCURRENT SESSIONS

4.10 Women in Accounting and Other Accounting History

Level 1, Maple 5

Accounting - 1.8 CH

Moderator: Yvette Lazdowski, University of New Hampshire

America's First Female Big 8 Partner. Tonya K. Flesher, The University of Mississippi; Dale L. Flesher, The University of Mississippi

Discussant: Jennifer Reynolds-Moehrle, University of Missouri—St. Louis

Midcentury CPAs: Accounting Professionals in the 1950 U.S. Census. Diane H. Roberts, University of San Francisco

Discussant: Deirdre M. Collier, Fairleigh Dickinson University

Cold Accounting: The Impact of Colorism on the 1862 Valuations of Emancipated Persons in Washington, D.C. Deirdre M. Collier, Fairleigh Dickinson University; Tom Tyson, St. John Fisher University (Emeritus)

Discussant: Daniel Tinkelman, Brooklyn College—CUNY

Exploring Limited U.S. Accounting Discourse on Cooperative Entities. Louella J. Moore, Washburn University

Discussant: Garen Markarian, Université de Lausanne

4.11 Tax Enforcement and Regulation

Level 1, Cottonwood 3

Taxes - 1.8 CH

Moderator: Kuan-Chen (K. C.) Lin, Central Michigan University

Regulatory Attention Across the Supply Chain: Evidence from the IRS. Jenny L. Brown, Arizona State University; Christian S. Paparcuri, City University of Hong Kong; Christina M. Paparcuri, Indiana University; Han Stice, Chinese University of Hong Kong

Discussant: Jenna El-Khalili, University of Florida

Do the Existence and Form of Dispute Resolution Impact Transfer Pricing Decisions? Annalena B. Form, Georg-August-University Goettingen; Andreas Oestreicher, Georg-August-University Goettingen; Robert Schwager, Georg-August-University Goettingen

Discussant: Amanda Marino, San Diego State University

Differential Responses to Tax Regulation: The Case of Schedule UTP. David Tree, Old Dominion University; Dilin Wang, Grand Valley State University; Peter Frischmann, Idaho State University and Oregon State University (Retired)

Discussant: Mehmet Cemil Kara, The University of Kansas

Changes in Transfer Pricing Regulations and Corporate Investment Decisions. Mehrzad Azmi, Towson University; Reyhaneh Safaei, Paderborn University

Discussant: Sabrina Chi, California State University, Fullerton

4.12 Auditor Reputation

Level 1, Cottonwood 9

Auditing - 1.8 CH

Moderator: Christiana Antwi-Obimpeh, The University of Texas at San Antonio

Is Audit Firms' Social Performance Associated with Audit Firm Reputation? Evidence from China. Dongliang Lei, William Paterson University; Jiaxin Liu, Morgan State University; Joseph Zhang, The University of Memphis; Yu Zhou, Guangdong University of Finance and Economics

Discussant: Dana A. Forgione, Texas A&M University—Corpus Christi

Client Firm Disclosure Quality and Auditor Reputation. Wuchun Chi, National Chengchi University; Chien-Min Kevin Pan, National Chengchi University; Anxuan Xie, Tamkang University

Discussant: Xiaoli Guo, University of North Dakota

Accounting Firms' Corporate Social Responsibility Activities: Determinants and Consequences. Feng Gao, Rutgers, The State University of New Jersey; Jagan Krishnan, Temple University; Sri Ramamoorti, University of Dayton; Muktak K. Tripathi, Temple University

Discussant: Beverly Larson, Arizona State University

4.13 Social Ties and Auditing

Level 1, Cottonwood 11

Auditing - 1.8 CH

Moderator: Jessica Berube, Virginia Polytechnic Institute and State University

Auditor Clique Power and Client Allocation. Songsheng Chen, Beijing Institute of Technology; Rui Li, China Agricultural University; Jian Zhou, University of Hawaii at Manoa

Discussant: Yiye Liu, City University of Hong Kong

A Long-Lasting Impact of School Ties on Entry-Level Auditors' Professional Development and Audit Quality. Peng-Chia Chiu, The Chinese University of Hong Kong Xinming Liu, Xiamen University; Hung-Chao Yu, National Chengchi University

Discussant: Siqi Fan, University of Hawaii at Manoa

Do Relationships Between Audit and Non-Audit Service Providers Impact Audit Quality? Jill Bisco, Illinois State University; Allen D. Blay, Florida State University; Kathleen McCullough, Florida State University; E. Tice Sirmans, Illinois State University

Discussant: Eric Rapley, Colorado State University

4.14 Communication with Shareholders

Level 1, Cottonwood 1

Accounting - 1.8 CH

Moderator: Leah Baer, University of Missouri

Independent or Informed? How Combining the Roles of Corporate Secretary and Chief Legal Officer Impacts Legal Risk. Jagadison K. Aier, George Mason University; Justin Hopkins, University of Virginia; Syrena Shirley, Columbia University

Discussant: Leah Baer, University of Missouri

Corporate Governance and Conservative Voluntary Disclosures. George Drymiotis, Texas Christian University; Zijun Liu, Rice University; Konduru Sivaramakrishnan, Rice University

Discussant: Jedson Pinto, The University of Texas at Dallas

4.15 Current Issues in Accounting

Level 1, Cottonwood 2

Accounting - 1.8 CH

Moderator: Sarah Noor, Texas A&M University

The Role of High-Skilled Foreign Accounting Labor in Shaping U.S. Startup Outcomes. Daniel Aobdia, The Pennsylvania State University; Bobby Carnes, University of Florida; Kevin James Munch, University of Florida

Discussant: Liya Hou, St. Cloud State University

Accounting Comparability and the Accuracy of Management Earnings Forecasts in Japan. Wenjun Kuang, Osaka University

Discussant: Phong Truong, The Pennsylvania State University

Under the "Spotlight:" Media Attention and Greenwashing. Rong (Irene) Zhong, University of Illinois at Chicago; Jody Grewal, University of Toronto

Discussant: Hunter Pearson, University of Oregon

4.16 Executive Compensation and Incentives

Level 1, Spruce 3

Accounting - 1.8 CH

Moderator: Rustam Zufarov, University of Illinois at Chicago

CEO Extraversion and Stock Price Efficiency. Xiaoran Huang, Xiamen University; Shengmin Hung, Soochow University; Zheng Qiao, Xi'an Jiaotong University

Discussant: Rustam Zufarov, University of Illinois at Chicago

Long-Term Accounting-Based Plans and Managerial Myopia. Ying Cao, Chinese University of Hong Kong; Yanqiong Li, Shanxi University; Yong George Yang, Chinese University of Hong Kong

Discussant: Olga Usvyatsky, Boston College

Sales-Based CEO Incentive and Consumer Fraud. Yuan Ji, The University of Texas at Arlington; Triza Nganga, The University of Texas at Arlington; Yanfeng Xue, The George Washington University

Discussant: Ching-Chuan Wang, The University of Utah

4.17 Information Sources

Level 1, Spruce 4

Accounting - 1.8 CH

Moderator: Wenwei Lin, University of Minnesota

Venture Capital's Influence on Startup Media Coverage. Brian Baik, Harvard University; Albert Shin, Harvard University

Discussant: Geoffrey Pears, Rice University

Accounting Information Quality and Return: When Sanford J. Grossman and Joseph E. Stiglitz (1980) Meet Fischer Black (1986). Jing Fang, Hong Kong Metropolitan University and University of Central Arkansas; Henock Louis, The Pennsylvania State University; Phong Truong, The Pennsylvania State University

Discussant: Wenwei Lin, University of Minnesota

Expert Network Calls. Sean Cao, University of Maryland; Clifton Green, Emory University; Lijun Lei, The University of North Carolina at Greensboro; Shaojun Zhang, The Ohio State University

Discussant: Summer Zhao, University of California, Berkeley

4.18 Investment and Earnings Quality

Level 1, Spruce 2

Accounting - 1.8 CH

Moderator: Alyssa Moore, Florida State University

Impairment Incentives of Early-Stage Exploration Firms. Pauline Lam, New York University

Discussant: Sudipta Basu, Temple University

Estimating Maintenance CapEx. Venkat Ramana Reddy Peddireddy, China Europe International Business School

Discussant: Timothy Haight, Loyola Marymount University

The Joint Decision Over Investment, Financing, and Accounting Discretion: Evidence from a Structural Model. George Batta, Claremont McKenna College; Thomas Rucht, U.S. Department of the Treasury

Discussant: Beatrice Michaeli, UCLA

4.19 Fraud Teaching Cases and Studies Examining the Intersection of Diversity and Fraud

Level 1, Spruce 1

Accounting - 1.8 CH

Moderator: Shih-Bin Wu, National Cheng Kung University

Confronting Bias in Whistleblowing: How Race, Gender, and Marital Status Intersect in the Reporting of Unethical Conduct. Ruwan Adikaram, University of Minnesota, Duluth; Alyssa Ong, Pepperdine University; Andrea Scheetz, Georgia Southern University

Discussant: To Be Announced

Financial Fraud, Hispanics, and Transgenerational Bonds. Jesus R. Jimenez Andrade, Texas A&M University–San Antonio

Discussant: To Be Announced

A Teaching Case Applying Benford's Law to Detect Credit Card Fraud Using Microsoft Excel. Alan He, Carroll University; Chih-Chen Lee, Northern Illinois University; Chih-Chen Lee, Northern Illinois University; Wei-Cheng Milton Shen, The University of Alabama in Huntsville

Discussant: To Be Announced

Helping to Reduce Accounting Fraud at the Core. Mary Gibson, Clemson University; Mary Gibson, Clemson University

Discussant: To Be Announced

4.20 Corporate Investment Choices and Public Policies

Level 1, Cottonwood 4

Accounting - 1.8 CH

Moderator: To Be Announced

Climate Risk Engagement by Pension Funds: An International Comparison. Paul J. M. Klumpes, Aalborg University

Discussant: Ciel Deng, University of Pittsburgh

Role of Chief Technology Officer in Improving Corporate Innovation Efficiency. Ji Woo Ryou, West Virginia University; Qiu Zheng, West Virginia University

Discussant: Feng Ding, Huazhong University of Science and Technology

4.21 Performance Management

Level 1, Cottonwood 7

Accounting - 1.8 CH

Moderator: Mark Friedman, University of Miami

The Effect of Electronic Medical Records on Hospital Utilization Costs. Luminita Enache, University of Calgary; Susanna Gallani, Harvard University; Xue Guo, The University of North Carolina at Charlotte; Edward J. Riedl, Boston University

Discussant: Christian Lukas, Friedrich Schiller University Jena

Modern Performance Management Practices and the Gender Pay Gap. Isabella Grabner, WU Vienna University of Economics and Business; Aleksandra Klein, Vlerick Business School; Katharine Patterson, WU Vienna University of Economics and Business; Karen L. Sedatole, Emory University

Discussant: Minjia Li, University British Columbia

Constraints, Stress and Organizational Performance. Mark Anderson, University of Calgary; Rajiv Banker, Temple University; Yan Ma, University of Calgary

Discussant: Mami Koyama, Georgetown University

4.22 Professional Accountability

Level 2, Summit 11

Accounting - 1.8 CH

Moderator: Steven M. Mintz, California Polytechnic State University, San Luis Obispo

Submit-to-Accept Delays in Accounting: Determinants, Comparisons to Other Business Disciplines, and Tenure Consequences. Ronen Gal-Or, Bentley University; Patrick Joseph Hurley, Northeastern University; Warren Robert Knechel, University of Florida; Heather Lynn Pesch, Oregon State University

Discussant: Timothy J. Fogarty, Case Western Reserve University

TUESDAY, AUGUST 8, 2023

10:15 am–11:45 am

Moneyed Hearts and Minds: The Triumph of the Commercial Logic in the Socialization of U.S. Tax Accountants. Timothy J. Fogarty, Case Western Reserve University; R. Drew Sellers, Kent State University; David E. Jones, Temple University

Discussant: Steven M. Mintz, California Polytechnic State University, San Luis Obispo

Reinventing Accounting Ethics: Commercial Advertisement and Professionalism at the Millennial Moment. Timothy J. Fogarty, Case Western Reserve University; Vaughan S. Raddcliffe, Western University

Discussant: Sabrin A. Stewart, Jacksonville University

4.23 Faculty and Student Perspectives

Level 1, Cottonwood 5

Specialized Knowledge - 1.8 CH

Moderator: Frances Stott, Ohio University

The Impact of Ethical Leadership in Academia: A Study of Accounting Faculty. Donald L. Ariail, Kennesaw State University; Katherine Taken Smith, Texas A&M University—Corpus Christi; L. Murphy Smith, Texas A&M University—Corpus Christi; Amine Khayati, Kennesaw State University

Discussant: Timothy J. Fogarty, Case Western Reserve University

Focusing on the CPA Exam: An Analysis of the CPA Exam Performance of Traditional, Delayed, and Non-Traditional Candidates. Stephan Davenport, The University of Tennessee at Chattanooga; Jared Soileau, Louisiana State University; Spencer Usrey, The University of Tennessee at Chattanooga; Thomas Z. Webb, The University of Mississippi

Discussant: Amine Khayati, Kennesaw State University

Biases from Grades in Student Evaluations of Instructors: A Quasi-Experiment. Jeremy Arkes, Recovering Economist; Robert J. Eger, Bellarmine University

Discussant: To Be Announced

12:00 pm–1:45 pm

AAA Luncheon (Pre-Purchase Required for Lunch)

Level 2, Aurora Ballroom A

Accounting - 1.0 CH

Speaker: Siri Lindley, World Champion Triathlete, High Performance Coach and One of Tony Robbins' Favorite Motivational Speakers

Thriving and Growing Through Challenges

Presentations:

AAA-AACSB-RRBM Award for Research Impacting Societal Challenges (sponsored by the AACSB)

Sudipta Basu, Temple University

Justin Vitanza, US Securities and Exchange Commission

Wei Wang, Temple University

Xiaoyu (Ross) Zhu, Lingnan University, Sun Yat-sen University

Accounting Horizons Best Paper Award

Amanda M. Convery, University of Delaware

Matt Kaufman, Portland State University

Terry D. Warfield, University of Wisconsin—Madison

Distinguished Contributions to Accounting Literature Award

Peter M. Clarkson, The University of Queensland

Yue Li, University of Toronto

Gordon D. Richardson, University of Toronto

Florin P. Vasvari, London Business School

TUESDAY, AUGUST 8, 2023

12:00 pm–1:45 pm

Innovation in Accounting Education Award (sponsored by the Ernst & Young Foundation)

Tracy Noga, Bentley University
David Szymanski, Bentley University

Lifetime Service Award

Karen Pincus, University of Arkansas
Jan R. Williams, The University of Tennessee

Outstanding Service Award

Elaine G. Mauldin, University of Missouri

1:30 pm–5:00 pm

Exhibit Hall

Level 2, Aurora Exhibit Hall 1

2:00 pm–3:30 pm

PANEL SESSIONS

5.01 The CPA Evolution: A Topical Comparison Between the 2024 Exam Blueprints and the 2021 Exam Blueprints

Level 2, Crest 4/5

Accounting - 1.8 CH

Moderator: Bambi Hora, University of Central Oklahoma
Panelists: Jaclyn Prentice, University of Central Oklahoma
Paula Sanders, University of Central Oklahoma
Edward Walker, University of Central Oklahoma

5.02 George Krull/Grant Thornton EDGE in Teaching Award and the Mark Chain/Deloitte Award Winners Panel

Level 2, Summit 7

Accounting - 1.8 CH

Moderator: Jan Taylor, AICPA & CIMA
Panelists: Holly Hawk, Clemson University
Daniel E. O'Leary, University of Southern California

5.03 Perceived Inclusion and Belonging: Evidence from Neurodivergent Accountants

Level 1, Juniper Ballroom C

Accounting - 1.8 CH

Panelists: Susie Duong, Institute of Management Accountants
Loreal Jiles, Institute of Management Accountants

5.04 AAA-AACSB-RRBM Award for Research Impacting Societal Challenges

Level 1, Maple 1/2

Accounting - 1.8 CH

Moderator: Sandra C. Vera-Muñoz, Notre Dame University
Presenter: Wei Wang, Temple University
Co-Authors: Sudipta Basu, Temple University
Justin Vitanza, SEC
Lingnan Zhu, Sun Yat-sen University

5.05 Beyond Checking the Box: Making it Real: Success and Repercussion from DEIB Efforts in Accounting Academics

Level 2, Summit 8/9

Accounting - 1.8 CH

Moderator: Veena Brown, University of Wisconsin—Milwaukee

Panelists: Diego J. Baca, CPA, Senior Manager in EY and Chair of the Colorado Society of CPAs Board of Directors
Stephani Mason, DePaul University
Norma Ramirez Montague, Wake Forest University
Cynthia W. Turner, The Ohio State University

5.06 Research Wanted! Seismic Shift in Financial Reporting of Long-Duration Insurance Contracts

Level 1, Maple 3

Accounting - 1.8 CH

Moderator: Christine A. Botosan, Financial Accounting Standards Board

Panelist: Jennifer Weiner, EY

5.07 Perspectives and Directions of International Audit Research

Level 2, Crest 3

Auditing - 1.8 CH

Moderator: Feng Chen, University of Toronto

Panelists: Herita Akamah, University of Nebraska—Lincoln
Brant Christensen, Brigham Young University
Divesh S. Sharma, Kennesaw State University
Dechun Wang, Texas A&M University

5.08 Ideas for Integrating ESG into Introductory Accounting Courses

Level 1, Maple 4

Accounting - 1.8 CH

Moderator: Kristine Brands, United States Air Force Academy

Panelists: Kathleen Bakarich, Hofstra University
Tamara Kowalczyk, Appalachian State University
Tracie Miller, Franklin University
Wendy Tietz, Kent State University

5.09 Not Your Parents' Beta Alpha Psi!

Level 1, Cottonwood 6

Specialized Knowledge - 1.8 CH

Moderators: Margaret Fiorentino, Beta Alpha Psi Executive Director
Teresa Conover, University of North Texas and Director for Global Activities

Panelist: Jennifer Cainas, University of South Florida, 2023 Outstanding Faculty Advisor recipient
Scott McQuillan, Deloitte LLP, Past President
Mark Myring, Florida International University, Beta Alpha Psi President
Jan Taylor, AICPA Academic in Residence, Past President

TUESDAY, AUGUST 8, 2023

2:00 pm–3:30 pm

5.10 Best Practices in Introductory Accounting Courses

Level 2, Summit 6

Auditing - 1.8 CH

Moderator: To Be Announced

Panelist: Amy Monson, St. Louis Community College

CONCURRENT SESSIONS

5.11 Cybersecurity

Level 1, Maple 5

Information Technology - 1.8 CH

Moderator: Sara A. Khaled, Florida Atlantic University

The Impact of Cybersecurity Assurance and Cybersecurity Insurance Disclosure on Investors. Jiehui Huang, University of South Florida; Uday Murthy, University of South Florida

Do Firms Disclose Firm-Specific Cybersecurity Risks? The Effect of the SEC's Cybersecurity Disclosure Guidance on Firms' Cybersecurity Risk Disclosure. Arion Cheong, Stevens Institute of Technology; Kyungha Lee, Rutgers, The State University of New Jersey; Won Gyun No, Rutgers, The State University of New Jersey

Employee Turnover, Peer Information, and Cybersecurity Investment. Luther Luofan Bu, Hong Kong Baptist University

Contagion or Competitive Effects?: Lenders' Response to Peer Firm Cyberattacks. Amy Sheneman, The Ohio State University

5.12 Financial Reporting and Taxes

Level 1, Cottonwood 3

Taxes - 1.8 CH

Moderator: Linda H. Chen, University of Idaho

Accounting for Tax Uncertainty Over Time. Mary Cowx, Arizona State University; Mary Vernon, University of Connecticut

Discussant: Tyle Menzer, The University of Iowa

Valuation of Tax Expense: A Decomposition Approach. Sue Mei, Florida International University; Abhijit Barua, Florida International University

Discussant: Jessica Cunningham, Boston University

Taxes and Earnings Uncertainty. Steven Savoy, University of Illinois at Chicago; Stephanie Sikes, University of Illinois at Chicago

Discussant: Hannah Smith, The University of Memphis

Why Has There Been No Surge in LIFO Adoptions with Renewed Inflation? Qianhua Ling, Marquette University

Discussant: Matthew J. Erickson, Virginia Polytechnic Institute and State University

5.13 Auditor Skepticism & Independence

Level 1, Cottonwood 11

Auditing - 1.8 CH

Moderator: Abdullah AlMoshaigeh, Georgia State University

The Objectivity of Accounting Professionals Based in India. Cristina Bailey, The University of New Mexico; Rich Brody, The University of New Mexico; Gaurav Gupta, The University of North Carolina at Wilmington; Jonathan Nash, University of New Hampshire

Discussant: Timothy J. Fogarty, Case Western Reserve University

Are Audit Fees Discounted by Successor Auditors? Nicholas Hallman, The University of Texas at Austin; Minjae Kim, The University of Texas at Austin; Jaime Schmidt, The University of Texas at Austin

Discussant: Chih-Ying Chen, Singapore Management University

5.14 Audit Partners II

Level 1, Cottonwood 9

Auditing - 1.8 CH

Moderator: Li Brooks, Texas A&M International University

Stepford Partners: Do Gender Differences Among U.S. Audit Partners Survive Isomorphic Processes? Marcus M. Doxey, The University of Alabama; Millie Hutton, The University of Alabama; Thomas J. Lopez, The University of Alabama

Discussant: Yiye Liu, City University of Hong Kong

Audit Partner Ethnicity and Salient Audit Phenomena. Gopal V. Krishnan, Bentley University; Zvi Singer, HEC Montreal; Jing Zhang, University of Colorado Denver

Discussant: Michael Mowchan, Baylor University

Audit Partners' Social Media Presence and Audit Fees. Tonghui Xu, The University of Kansas; Chan Li, The University of Kansas; Matthew Beck, The University of Kansas

Discussant: Lingting Jiang, University of Cincinnati

5.15 Customers as a Stakeholder

Level 1, Cottonwood 5

Accounting - 1.8 CH

Moderator: Zeyu Ou, University of Miami

Corporate Social Responsibility and Consumer Behavior. Svenja Dube, Fordham University; Hye Lee, Fordham University; Danye Wang, The University of Iowa

Discussant: Anthony Joffre, University of Miami

Customers' Response to Firms' Disclosure of Social Stances: Evidence from Voting Reform Laws. Hengda Jin, Texas A&M University; Kenneth Merkley, Indiana University; Anish Sharma, University of Georgia; Karen Ton, Villanova University

Discussant: Zeyu Ou, University of Miami

Suppliers' ESG and Disclosure of Customers' Information. Yixing (Ivee) Che, University of Waterloo; Changling Chen, University of Waterloo; Yifei Kuang, University of Waterloo

Discussant: Jinseo Kang, The University of Arizona

5.16 Implications of New Accounting Standards

Level 1, Spruce 4

Accounting - 1.8 CH

Moderator: George S. Lu, The Ohio State University

Heterogeneity in the Financial-Reporting Effects of ASC 606 Adoptions: Evidence from an Industry-Focused Approach. Diana Choi, Purdue University; Sehwa Kim, Columbia University; Xue Wang, The Ohio State University

Discussant: Rachel Scott, University of Georgia

An Evaluation of the Informativeness of the Dual-Classification System for Leases. Derek Christensen, University of Wisconsin—Madison

Discussant: Brian Monsen, Ohio State University

5.17 Mergers and Acquisitions

Level 1, Spruce 2

Accounting - 1.8 CH

Moderator: Kimberlyn K. George, University of California, Berkeley

Speaking About Mergers and Deal Outcomes: An Examination of Analyst Report Tone Surrounding Merger Announcements. Nicolaus Wallner, WU Vienna University of Economics and Business

Discussant: Kimberlyn K. George, University of California, Berkeley

How Advisor Contracts in Mergers and Acquisitions Spark Agency Conflict. Jingyu Xu, University of Connecticut

Discussant: Daniel Wangerin, University of Wisconsin—Madison

The Effectiveness of Regulatory Minority Institutional Shareholder Activism in M&A: Evidence from China Securities Investor Services Center. Bo Lyu, Harbin Institute of Technology; Jingjing Li, Harbin Institute of Technology; Wei Qiang, Harbin Institute of Technology; Xiaohong Yu, Harbin Institute of Technology

Discussant: Haomiao He, University of California, Irvine

5.18 Textual Analysis and Disclosure Properties

Level 2, Summit 11

Accounting - 1.8 CH

Moderator: Youngseok Moon, Georgia State University

The Fast and the Circuitous: Semantic Progression as a Type of Disclosure Complexity. Nicholas Guest, Cornell University; Jiawen Yan, Cornell University

Discussant: Bok Baik, Seoul National University

Forward-Looking Statements and Investor Trading Costs. Jing-Chi Chen, The University of Memphis; Pankaj Jain, The University of Memphis; Sabatino Silveri, The University of Memphis

Discussant: Steve Hillegeist, Arizona State University

Does the Market Read as Humans? An Exploratory Study. Andrea Bafundi, University of Padova; Marco Caserta, IE University; Marco Trombetta, IE University

Discussant: Matthew DeAngelis, Georgia State University

5.19 The Role of Information in Debt Markets

Level 1, Cottonwood 2

Accounting - 1.8 CH

Moderator: Ying-Chi Huang, Singapore Management University

Debtholder-Focused Investor Communication and Out-of-Court Public Debt Restructuring. Stacey Choy, University of Toronto; Christine Liu, University of Toronto; Dushyantkumar Vyas, University of Toronto

Discussant: Francisco Dimas Pena-Romera, Arizona State University

Credit Sentiments in Conference Calls and Bond Market Returns. Xiao-Jun Zhang, University of California, Berkeley; Summer Zhao, University of California, Berkeley

Discussant: Ying-Chi Huang, Singapore Management University

5.20 Analyst Disagreement

Level 1, Spruce 1

Accounting - 1.8 CH

Moderator: Laura Kettell, University of Colorado Boulder

Consensus? An Examination of Disagreement Among Forecast Data Providers. Stephannie Larocque, University of Notre Dame; Jessica Watkins, University of Notre Dame; Eric Weisbrod, The University of Kansas

Discussant: Thomas Rucht, U.S. Department of the Treasury

Opinion Divergence, Abnormal Earnings Announcement Trading Volume, and Post-Earnings Announcement Returns. Matthew Driskill, Texas State University

Discussant: Laura Kettell, The University of Texas at Austin

Establishment-Level Life Cycle and Analysts' Forecasts. Sudipta Basu, Temple University; Xin Dai, Drexel University; Caroline Lee, ESSEC Business School

Discussant: Vivek Raval, University of Illinois at Chicago

5.21 Current Topics in Governmental Accounting II

Level 1, Spruce 3

Accounting (Governmental) - 1.8 CH

Moderator: Dean Michael Mead, Carr, Riggs & Ingram CPAs and Advisors, LLC

Investigating the Market Reaction to Components of Deferred Outflows and Deferred Inflows of Resources on Municipal Financial Statements. Jacqueline L. Reck, University of South Florida; Linda Ragland, University of New Hampshire

Discussant: Claire Yan, Rutgers, The State University of New Jersey, Newark and New Brunswick

Are State Government Trifectas Priced? Evidence from Municipal Bonds. Riddha Basu, The George Washington University; Amanda Beck, Georgia State University; Angela K. Gore, The George Washington University; Kevin T. Rich, Marquette University

Discussant: Wentao Wu, Clarkson University

The Impact of Capping the SALT Deduction on Municipal Bond Pricing. Mikhail Pevzner, University of Baltimore; Alan Reinstein, Wayne State University; Alan Reinstein, Wayne State University; Matt Wynter, Stony Brook University, SUNY; Tong Yao, The University of Iowa

Discussant: Pamela J. Strickland, Campbell University

Audit Quality and Rural Markets. Jacqueline L. Reck, University of South Florida; Tammy R. Waymire, Middle Tennessee State University

Discussant: Jacqueline Jamsheed, Elms College

5.22 Corporate Disclosure Transparency and Access to Funding

Level 1, Cottonwood 4

Accounting - 1.8 CH

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

The Interplay Between International Financial Reporting and Local Disclosure Rule: Evidence from Oil and Gas Companies. Niclas Hellman, Stockholm School of Economics; Mariya N. Ivanova, Stockholm School of Economics; Zeping Pan, Stockholm School of Economics

Discussant: To Be Announced

Firms' Access to Informal Financing: The Role of Shared Managers in Trade Credit Access. Feng Ding, Huazhong University of Science and Technology; Qiliang Liu, Jiangxi University of Finance and Economics; Hanzhong Shi, Huazhong University of Science and Technology; Wenming Wang, Zhejiang University; Shan Wu, Xi'an Jiaotong, Liverpool University

Discussant: Xiaofan Huang, University of Missouri

Consequences of the Change of the Delisting Regulation in China's Stock Markets? Initial Evidence. Li Huang, Eastern Washington University; Dan Yang, Beijing Foreign Studies University; Liu (Leo) Yang, Southeast Missouri State University; Ziyang Yang, Southwestern University of Finance and Economics

Discussant: Thomas Bowe Hansen, Virginia Commonwealth University

5.23 Environment and Social Issues

Level 1, Cottonwood 7

Accounting - 1.8 CH

Moderator: Yuxia Sarine Zou, University of Cambridge

Climate-Linked Pay and Supply Chain Management. Minjia Li, The University of British Columbia

Discussant: Adrienne Rhodes, The University of Iowa

Why Do Investment Companies Abandon Sustainability? Yuxia Sarine Zou, University of Cambridge and Nanyang Technological University

Discussant: Donghe Yang, City University of Hong Kong

ESG as Life-Time Warranty: Economic Consequences of China's ESG Accountability Regulation. Donghe Yang, Renmin University of China

Discussant: Zhe Zhang, McMaster University

TUESDAY, AUGUST 8, 2023

2:00 pm–3:30 pm

5.24 Education and Analytical Frameworks

Level 1, Cottonwood 1

Information Technology - 1.8 CH

Moderator: Cindy Yoshiko Shirata, Tokyo International University

Business Education 4.0: Innovation, Flexibility, and Scalability. Huijue (Kelly) Duan, Sacred Heart University; Hussein Issa, Rutgers, The State University of New Jersey; Miklos Vasarhelyi, Rutgers, The State University of New Jersey

Case Study: Bitfinex Bitcoin Hack, Money Laundering, and Arrest. Glen L. Gray, California State University, Northridge

IoT as Audit Evidence: A Reasonable Assurance Framework. Zamil Alzamil, Majmaah University; Deniz Appelbaum, Montclair State University; Rob Nehmer, Oakland University

Designing Equitable AI Systems: Pragmatizing Rawl's Theory of Social Justice. Hussein Issa, Rutgers, The State University of New Jersey; Deniz Appelbaum, Montclair State University; Hilal Atasoy, Rutgers, The State University of New Jersey; Wayne Eastman, Rutgers, The State University of New Jersey

Making it Possible for Auditing AI: A Framework of AI Auditability. Yueqi Li, University at Albany, SUNY; Sanjay Goel, University at Albany, SUNY

3:00 pm–4:30 pm

Research Interaction Forum

Level 2, Aurora Exhibit Hall 1

3:30 pm–4:00 pm

Coffee Break and AAA Drawing for 2024 Annual Meeting Hotel Nights, see page 8 for details

Level 2, Aurora Exhibit Hall 1

4:00 pm–5:30 pm

PANEL SESSIONS

6.01 Using the First Accounting Course to Grab the Attention of Potential Accounting Majors

Level 2, Crest 4/5

Accounting - 1.8 CH

Presenter: Kay Stice, Brigham Young University

6.02 Addressing the Pipeline Problem: The Professional Apprenticeship Program

Level 2, Crest 3

Personnel/Human Resources - 1.8 CH

Moderator: Joanne Fiore, AICPA & CIMA

Panelists: Joanne Fiore, AICPA & CIMA
Nora Luquer, AICPA & CIMA

6.03 What You Need to Know About CPA Evolution, the CPA Exam Blueprints, and Core and Discipline Exam Sections

Level 1, Juniper Ballroom C

Accounting - 1.8 CH

Moderator: Anna Howard, AICPA & CIMA (

Panelists: Lori Kelly, AICPA & CIMA
Joe Maslott, AICPA & CIMA

6.04 Publishing International Accounting Research

Level 2, Summit 7

Accounting - 1.8 CH

Moderator: To Be Announced

Panelists: Linda Myers, The University of Tennessee
Felipe Bastos Gurgel Silva, University of Missouri
Felicia Farrar, Alabama A&M University
Holly Yang, Singapore Management University

6.05 Navigating the New World of Accounting Education: Emerging Technologies That Will Change the Future of the Accounting Profession

Level 1, Cottonwood 6

Specialized Knowledge - 1.8 CH

Moderator: To Be Announced

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

6.06 Invisible Diversity

Level 2, Summit 8/9

Accounting - 1.8 CH

Moderator: Larry G. Stephens, Austin Community College District

Panelists: Connie Belden, Butler Community College
Gerald Childs, Waukesha County Technical College
Felicia Farrar, Alabama A&M University
Tracie Miller, Franklin University

CONCURRENT SESSIONS

6.07 International Accounting History

Level 1, Maple 5

Accounting - 1.8 CH

Moderator: Bill Black, University of North Georgia

The Trees, Not the Forest: Sombart, Yamey, Double Entry, Capitalism, and Capitalists in Late-Medieval Northern Italy. Alan Sangster, University of Aberdeen

Discussant: Charles Richard Baker, Adelphi University

The Emergence of Bills of Exchange in Early Modern Europe. Charles Richard Baker, Adelphi University

Discussant: Alan Sangster, University of Aberdeen

A Study of Cash Accounting in the Ledgers of the Venetian Merchant Andrea Barbarigo Using Information Technology. Mikhail Kuter, Kuban State University; Alan Sangster, University of Aberdeen; Marina Gurskaya, Kuban State University; Denis Lugovsky, Kuban State University; Yevtikh Susanna, Kuban State University

Discussant: Charles Richard Baker, Adelphi University

A Study Seeking Historical Evidence for Bases of Classified Balance Sheets. Recep Pekdemir, University of Wisconsin—La Crosse; Dale L. Flesher, The University of Mississippi; Ummuhan Aslan, Bilecik Seyh Edebali University; Melis Ercan, Istanbul University

Discussant: John D. Keyser, Case Western Reserve University

6.08 Behavioral Audit Research

Level 1, Cottonwood 2

Auditing - 1.8 CH

Moderator: Kate B. Sorensen, The University of Memphis

The Very Real Effects of Invisible Stereotypes: An Investigation of Stereotyping, Fraud Risk, and Auditor Assessment. Gabriel Saucedo, Seattle University; Nicole S. Wright, James Madison University

Discussant: To Be Announced

Ouch! Unconstructive, Negative Performance Feedback Can Hurt. Kendall O. Bowlin, The University of Mississippi; Christy S. Nielson, The University of Mississippi; Tina S. Owens, The University of Mississippi

Discussant: Dimitri Yatsenko, University of Wisconsin—Whitewater

Auditors' Susceptibility to Affective Bias via Repeated Client Email Exchanges with Mixed Evidence. Erin M. Hawkins, Clemson University; Kate B. Sorensen, The University of Memphis; Chad Stefaniak, University of South Carolina

Discussant: Todd Thornock, University of Nebraska—Lincoln

6.09 IT Governance

Level 1, Maple 4

Auditing - 1.8 CH

Moderator: Wanying Jiang, Louisiana State University

IT Governance as an Integral Component of Corporate Governance. Laura Caluwe, University of Antwerp; Carla L. Wilkin, Monash University; Steven De Haes, University of Antwerp; Tim Huygh, Open Universiteit

CEO Political Ideology and Breach Risk: Identifying a Proxy for Firm Culture. Jacob Haislip, Texas Tech University; Robert Pinsker, Florida Atlantic University; Maya Thevenot, Florida Atlantic University

The Impact of Board-Level Technology Committees on the Financial Reporting Quality. Ahmed Shuaib, University of South Florida; Thomas Smith, University of South Florida

Audit Committee Information Technology Expertise and Audit Pricing. Shaowen Hua, California State University Monterey Bay; Rixing Lou, California State University, Monterey Bay

The Audit Committee Chair's Facial Trustworthiness and Oversight Effectiveness. Feiqi (Freddy) Huang, Pace University; Xin Luo, Marquette University

6.10 Managers, Compensation, and Taxes

Level 1, Cottonwood 3

Taxes - 1.8 CH

Moderator: David Tree, Old Dominion University

The Impact of Superstition on Corporate Tax Avoidance. Dongxiao Shen, Durham University

Discussant: Adam Manlove, The University of North Carolina at Charlotte

Determinants of a Tax Executive in the Top Management Team. Michelle Harding, Virginia Polytechnic Institute and State University; Hannah Smith, The University of Memphis

Discussant: Sue Mei, Florida International University

Manager Taxation and Investment Horizon. Pablo Machado, San Diego State University; Amanda Marino, San Diego State University; Carolyn Previti, Drexel University

Discussant: Rolando D. Sanchez, The University of Texas Rio Grande Valley

6.11 Audit Quality II

Level 1, Cottonwood 9

Auditing - 1.8 CH

Moderator: Yijing Cui, The University of Kansas

Auditor Legal Liability, Audit Quality, and Client Dependence: Evidence from Mandatory Transformation of Auditor Organizational Form in China. Yang Cheng, University of Minnesota, Duluth; Li Wang, The University of Akron; Chafen Zhu, Zhejiang University

Discussant: Andrew Imdieke, University of Notre Dame

Staff Auditors' Pay Disparities with Audit Partners, Perceived Pay Unfairness, and Audit Quality: Evidence from a Natural Experiment. Feng Chen, University of Toronto; Xingqiang Du, Xiamen University; Wanfu Li, Nanjing University of Finance and Economics; Jianguang Zeng, Chongqing University

Discussant: Jun Yang Tan, Drexel University

6.12 Audit Reports

Level 1, Cottonwood 11

Auditing - 1.8 CH

Moderator: Xiaoli Guo, University of North Dakota

The Effects of Critical Audit Matter Disclosure on Audit Outcome: Evidence from Going Concern Opinion. Yiting Cao, California State University, Los Angeles; Jing Tang, Rochester Institute of Technology; Dilin Wang, Grand Valley State University; Rong Yang, Rochester Institute of Technology

Discussant: Bo Ren, University of Connecticut

The Informational Content of Key Audit Matters: Evidence from Using Artificial Intelligence in Textual Analysis. Stephan Küster, Free University of Berlin; Tobias Steindl, University of Regensburg; Max Götsche, Catholic University of Eichstaett-Ingolstadt

Discussant: Hongkang Xu, University of Massachusetts Dartmouth

Country Factors as Determinants of Key Audit Matter Reporting. Florian Federsel, University of Bayreuth; Sven Hoerner, University of Bayreuth

Discussant: James Justin Blann, Arizona State University

6.13 Big Data

Level 1, Cottonwood 5

Accounting - 1.8 CH

Moderator: To Be Announced

Interest in the Short Interest: The Rise of Private Sector Data. Yong Chen, Texas A&M University; Minjae Kim, The University of Texas at Austin; John McInnis, The University of Texas at Austin; Wuyang Zhao, The University of Texas at Austin

Discussant: William Jones Gonzalez, Rice University

Strategic Position and Value Implication of Cloud Computing. Rajiv Banker, Temple University; Rong Huang, Fudan University; Xiaorong Li, Shanghai Jiao Tong University; Min Zheng, Fudan University

Discussant: Wuyang Zhao, The University of Texas at Austin

Human Readability of Disclosures in a Machine-Readable World. Andrew C. Call, Arizona State University; Ben Wang, Hong Kong Polytechnic University; Liwei Weng, Hong Kong Polytechnic University; Qiang Wu, Hong Kong Polytechnic University

Discussant: Vivi Zhu, Southern Methodist University

6.14 Earnings Management

Level 1, Spruce 1

Accounting - 1.8 CH

Moderator: Andrea Tillet, University of Wisconsin—Madison

EPS-Motivated Share Repurchases and Wealth Transfer. Christina Mashruwala, University of Alberta; Shamin Mashruwala, University of Alberta

Discussant: William D. Cather, Florida State University

Preliminary Earnings Releases: Incentives, Actions, and Consequences. Limei Che, Oslo Metropolitan University; Songsheng Chen, Beijing Institute of Technology; Chenxi Li, Beijing Institute of Technology

Discussant: Ira Yeung, The University of British Columbia

6.15 ESG Reporting Issues

Level 1, Spruce 3

Accounting - 1.8 CH

Moderator: Roman Chychyla, University of Miami

Employment Protection and Financial Reporting Quality. Anwer Ahmed, Texas A&M University; Sarah Noor, Texas A&M University; Nina Xu, University of Connecticut; Wanjia Zhao, Texas A&M University

Discussant: David S. Koo, George Mason University

ESG Reporting Divergence. Qiang Cheng, Singapore Management University; Yun Lou, Singapore Management University; Mengjie Yang, Singapore Management University

Discussant: Roman Chychyla, University of Miami

Voluntary ESG Disclosure and Heterogeneous Beliefs Among ESG Investors. Michael D. Kimbrough, University of Maryland; Cong Tao, ESSEC Business School; Xu Wang, St. Louis University; Sijing Wei, Creighton University

Discussant: Cai Chen, INSEAD

6.16 Mandatory Reporting Quality and Firm Efficiency

Level 1, Spruce 4

Accounting - 1.8 CH

Moderator: Zhiru Lin, University at Buffalo, SUNY

Accounting-Employee Flows and Financial Reporting Quality. Michael Dambra, University at Buffalo, SUNY; Joshua Khavis, University at Buffalo, SUNY; Zhiru Lin, University at Buffalo, SUNY

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

Monthly Mutual Fund Portfolio Disclosures and the Efficiency of Portfolio Firms' Investment Decisions. Kai Du, The Pennsylvania State University; Jing-Zhi Huang, The Pennsylvania State University; Henock Louis, The Pennsylvania State University; Phong Truong, The Pennsylvania State University

Discussant: Shuting Wu, Michigan State University

6.17 Regulations and Disclosure

Level 2, Summit 11

Accounting - 1.8 CH

Moderator: Paul Richardson, The Pennsylvania State University

Misinformation Regulations: Early Evidence on Corporate Social Media Strategy. Richard Crowley, Singapore Management University; Yun Lou, Singapore Management University; Samuel T. Tan, Singapore Management University; Liandong Zhang, Singapore Management University

Discussant: Andrew Stephan, University of Colorado Boulder

Litigation Risk and Environmental Disclosure Decisions. Scott Robinson, University of Colorado Boulder; A. Nicole Skinner, University of Colorado Boulder; Jasmine Wang, University of Virginia

Discussant: Chase Potter, Washington State University

6.18 Gender Impacts in Corporate Roles

Level 1, Spruce 2

Accounting - 1.8 CH

Moderator: Justyna Skomra, The Pennsylvania State University

Opposites Attract? The Effect of Gender Difference Between Client CFO and External Auditor on Audit Outcomes. Yuan Ji, The University of Texas at Arlington; David Rosser, The University of Texas at Arlington; Xin Zhou, The University of Texas at Arlington

Discussant: Ibrahim Siraj, Long Island University—C. W. Post

Gender Policy, Masculine Culture, and Corporate Disclosure. Junjian Gu, University of Tsukuba

Discussant: Valerie Li, San Diego State University

6.19 Accounting Standards Implementation and Financial Reporting Quality

Level 1, Cottonwood 4

Accounting - 1.8 CH

Moderator: Ji Woo Ryou, West Virginia University

Expected Loss Recognition and Banks' Management Forecasts. Aurelius Aaron, Hong Kong Polytechnic University; Jeong-Bon Kim, City University of Hong Kong; Chong Wang, Hong Kong Polytechnic University; Feng (Harry) Wu, Lingnan University

Discussant: Qing Burke, Miami University

The Effect of IFRS 15 on Revenue and Earnings Quality: Evidence From a Quasi-natural Experiment in China. Yongfei Xie, The University of Auckland; Jerry Chen, The University of Auckland

Discussant: Jose Miranda-Lopez, The University of Tulsa

The Effects of Government Subsidies on Earnings Quality: Evidence from China. Hsin-Yi Chi, National Chung Hsing University; Tzu-Ching Weng, Feng Chia University; ChengErh Huang, Chengchi University

Discussant: ByongWook Yun, University of Missouri

Are U.S. GAAP-Based and IFRS-Based Accounting Amounts More Comparable After the Revised Lease Standards: Evidence from ASC 842 and IFRS 16. Jennifer Altamuro, Villanova University; Lucy Huajing Chen, Villanova University; Yiwen Li, Villanova University

Discussant: Eduardo Flores, University of São Paulo

6.20 Pricing Budgeting and Adjustments

Level 1, Cottonwood 7

Accounting - 1.8 CH

Moderator: Richard D. Mautz III, University of South Florida

Using Machine Learning to Improve Pricing Decisions: A Design Science Approach. Yashen Chen, Xiamen University; Yufei Liu, Xiamen University; Xuehui Mao, Xiamen University

Discussant: Rich Mautz, University of South Florida

Ration Now or Ration Later: Endogenous Contractual Choice in Participative Budgeting. Jing Liu, Chapman University; Anthony Nikias, Farmingdale State College, SUNY; Steven Schwartz, Binghamton University, SUNY; Richard Young, The Ohio State University

Discussant: Jeremy Douthitt, The University of Arizona

The Effects of Event Type, Employee Attribution, and Supervisors' Empathy Levels on Ex-Post Discretionary Adjustment Decisions. Joanna Andrejko, Western University; Kevin Veenstra, McMaster University

Discussant: Jiahui (Helen) Lu, West Virginia University

TUESDAY, AUGUST 8, 2023

4:00 pm–5:30 pm

6.21 Corporate Governance

Level 1, Cottonwood 1

Accounting - 1.8 CH

Moderator: Piotr A. Skomra, Case Western Reserve University

CEO Inside Debt and Myopic R&D Behavior. Jong-Yu Paula Hao, California State University, Long Beach

Discussant: R.Z. Zhang, Kent State University

Does Legal Expertise on the Board Restrain Executives' Risk-Taking Incentives? Hoon Ha, University at Buffalo, SUNY; Inho Suk, University at Buffalo, SUNY; Brandon Szerwo, University at Buffalo, SUNY

Discussant: Kristin M. Stack, The University of Kansas

Pay Fairness, Firm Value, and the Role of Managerial Short-Termism. Bright Asante-Appiah, Lehigh University; Tamara A. Lambert, Lehigh University

Discussant: Sangmok Lee, Michigan State University

6.22 Natural Language Processing and Crypto Assets

Level 2, Summit 6

Information Technology - 1.8 CH

Moderator: Scott Dell, Francis Marion University

Does Passive Voice Matter for Investors? Thoi Sinh Mai, Hanken School of Economics

Forwarding-Looking Information Disclosure in Annual Report and Firms' Debt Maturity Structure Mismatch: A Machine Learning Approach. Tingting Liu, Xi'an Jiaotong University

Analysis and Comparison of Three Language Chatbots. Daniel E. O'Leary, University of Southern California

Empirical Analysis of Liquidity Demographics for Crypto Assets. Sheng-Feng Hsieh, National Taiwan University; Gerard Brennan, Lukka, Inc.; Alexander Sannella, Rutgers, The State University of New Jersey

5:30 pm–6:00 pm

Q&A with the AAA Executive Team

Level 1, Maple 1/2

Yvonne Hinson, Chief Executive Officer

Michele Morgan, Chief Financial Officer

Karen Osterheld, Senior Director, Center for Advancing Accounting Education

Erlinda Jones, Senior Director, Meetings and Membership

Stephanie Austin, Senior Director, Publications and Content Strategy

Steve Matzke, Senior Director, External Relations

Dinner on Your Own

Wednesday Speaker

Wednesday Plenary Speaker



Mark H. Taylor, Ph.D., CPA, Dan and Tina Johnson Endowed Directorship In Accountancy, Lynn Pippenger School of Accountancy, Muma College of Business Plenary Speaker, Wednesday, August 9, 2023, 8:30 am–9:45 am

Mark H. Taylor holds the Dan and Tina Johnson Endowed Directorship in Accountancy in the Lynn Pippenger School of Accountancy in the Muma College of Business at the University of South Florida (USF). Prior to his appointment at USF, Mark was Andrew D. Braden Professor Accounting and Auditing and Chair of the Department of Accountancy at Case Western Reserve University, and previously held the John P. Begley Endowed Chair in Accounting at Creighton University. Mark has also held appointments at the University of South Carolina and the University of Nebraska and a visiting appointment at Brigham Young University. Mark earned his Ph.D. from The University of Arizona and his M.Acc. and B.S. in Accountancy from BYU. He teaches in the corporate governance and auditing and assurance services areas.

Mark is in the incoming President of the American Accounting Association. He concluded service as Vice-President, Finance of the AAA in August 2020. He previously served as the President of the AAA's Auditing Section and has served on other AAA and AAA Auditing Section committees. Mark received USF's outstanding research achievement award in 2021, and the 2019 Educator of the Year Award from the Ohio Region of the AAA and the Ohio Society of CPAs, and in 2015 received the Business Information Professional of the Year—Education Award from the National Chapter of the Accounting Honorary Society Beta Alpha Psi. In 2011, Mark received the 2011 Weather School of Management Graduate Programs Teaching Excellence Award.

Mark has published widely addressing issues in accounting and auditing in leading academic and professional journals including *The Accounting Review*, *Contemporary Accounting Research*, *Accounting Organizations & Society*, *Auditing: A Journal of Practice and Theory*, *Accounting Horizons*, *Behavioral Research in Accounting*, *The International Journal of Accounting*, *The International Journal of Auditing*, *Journal of Forensic Accounting*, and *Journal of Accountancy*, among others. Professor Taylor is a member of two different teams of co-authors on two research projects previously sponsored by the Center for Audit Quality.

Mark has served a three-year term on the AICPA's Auditing Standards Board and fulfilled a one-year term as an Academic Fellow in the Professional Practice Group of the Office of the Chief Accountant at the headquarters of the United States Securities and Exchange Commission in Washington D.C. Mark is a member of the American Accounting Association, the AICPA, the FICPA, and is a licensed CPA. Mark serves as independent trustee and audit committee chair on a number of investment company boards with over \$20 billion in assets under management. He is an avid cyclist and instrument-rated private pilot.

WEDNESDAY, AUGUST 9, 2023

7:00 am–8:15 am

SECTION BREAKFAST WITH BUSINESS MEETING (PRE-PURCHASE REQUIRED FOR BREAKFAST)

Forensic Accounting Section

Level 1, Spruce 1

8:00 am–11:00 am

Member Services/Help Desk

Level 2, Aurora Ballroom Foyer

Service Project

Level 2, Aurora Ballroom Foyer

8:00 am–1:30 pm

Exhibit Hall

Level 2, Aurora Exhibit Hall 1

8:00 am–2:00 pm

Registration

Level 2, Aurora Ballroom Foyer

8:30 am–9:45 am

Plenary Session

Level 2, Aurora Ballroom A

Accounting - 1.0 CH

Speaker: Mark H. Taylor, University of South Florida, President-Elect, American Accounting Association

Presentations:

Competitive Manuscript Award

Rustam Zufarov, University of Illinois at Chicago

Notable Contributions to Accounting Literature Award (sponsored by Association of International Certified Professional Accountants)

Matthias Breuer, Columbia University

and

Lauren A. Cooper, West Virginia University

D. Kip Holderness, Jr., West Virginia University

Trevor L. Sorensen, University of Wyoming

David A. Wood, Brigham Young University

Outgoing Board of Directors and Council Chair Recognitions

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Vice President-Education

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Director-Focusing on Membership

Ann C. Dzurainin, Northern Illinois University

Director-Focusing on International

Giorgio Gotti, The University of Texas Rio Grande Valley

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Randy Elder, The University of North Carolina at Greensboro

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W. Robert Knechel, University of Florida

***The Accounting Review* Outstanding Reviewer Award**

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James R. Moon, Georgia Institute of Technology

Andrea Pawliczek, University of Colorado Boulder

Jalil Sani, University of Illinois at Urbana-Champaign

Sara Toynebee, The University of Texas at Austin

AICPA Distinguished Achievement in Accounting Education Award

Thomas Weirich, Central Michigan University

Beta Alpha Psi Outstanding Faculty Advisor Award

Jennifer Cainas, University of South Florida, Delta Gamma Chapter

Rachel Gambol, The University of Tampa, Lambda Beta Chapter

Rose Hu, University of Buffalo, Zeta Theta Chapter

Ann Stott, Ohio University, Alpha Kappa Chapter

WEDNESDAY, AUGUST 9, 2023

9:45 am–10:15 am

Coffee Break and AAA Scavenger Hunt, see page 8 for details
Level 2, Aurora Exhibit Hall 1

10:15 am–11:45 am

PANEL SESSIONS

7.01 Sustainability of the Profession

Level 2, Summit 8/9

Accounting - 1.8 CH

Moderator: Mark Dawkins, University of North Florida

Panelists: To Be Announced

7.02 Practitioners' Perceptions of ESG for Non-Public Entities

Level 2, Crest 4/5

Accounting - 1.8 CH

Moderator: Donny Shimamoto, Center for Accounting Transformation

Panelists: Adam Bachelor, Pennsylvania Institute of CPAs

Paul Juras, Babson College

Amanda Kraus, EY

Jessie Lenhardt, Moss Adams

Kinman Tong, Moss Adams

7.03 Emerging Trends in Management Accounting Competencies

Level 1, Juniper Ballroom C

Finance - 1.8 CH

Moderator: Ashok Noah, AICPA & CIMA

Panelist: Stephen Flatman, AICPA & CIMA

Ian Selby, AICPA & CIMA

7.04 Opportunities From Technology, Innovation and Data Analytics in the Accounting and Business Professions

Level 1, Maple 1/2

Accounting - 1.8 CH

Moderator: Mary Kay Copeland, CPA, MBA, MA, PhD Director of Enterprise Systems Education Professor of Accounting and Information Systems Palm Beach

Atlantic University and ERP Consulting - Practice Director - Microsoft Dynamics GP Wipfli LLP

Panelists: Paige Baltzan, Assistant Professor of Data Analytics Rinker School of Business Palm Beach Atlantic University Harvard Data Analytics Program Graduate

Kate Brown, Senior Technology Consulting Manager - Business Intelligence & Analytics Wipfli LLP

Matt Sabo, Director, Modernization Analytics and Commerce Wipfli LLP

7.05 Future of Accounting History

Level 1, Spruce 1

Accounting - 1.8 CH

Moderator: Yvette Lazdowski, University of New Hampshire

Panelists: Stephan Fafatas, Washington and Lee University

Craig Foltin, Cleveland State University

Martin Persson, University of Illinois at Urbana Champaign

Vaughan S. Radcliffe, Western University

7.06 EY Academic Resource Center (EYARC) Resources for Cybersecurity and IT Audit and Insights from Practice Level 2, Crest 3

Information Technology - 1.8 CH

Moderator: Joni Fisher, EY Academic Resource Center
Panelists: Adam Malone, EY Cybersecurity Advisory
Risk David A. Wood, Brigham Young University
Adam Zoller, Providence, Chief Information Security Officer

7.07 Fraud Cases Accounting and Taxation of Cryptocurrency Level 2, Summit 6

Accounting - 1.8 CH

Moderator: To Be Announced
Panelists: Mark DiMichael, Citrin Cooperman Advisors
Sandra Frempong, Blassys Academy
Patrick McCormick, McCormick Tax Law
Sean Stein Smith, Lehman College

7.08 Is Cash Still King? Revisiting the Statement of Cash Flows Level 1, Maple 3

Accounting - 1.8 CH

Moderator: Zach Gast, IFRS Foundation and International Accounting
Panelists: Christine A. Botosan, Financial Accounting Standards Board
Shannon Garavaglia, University of Pittsburgh

7.09 Déjà vu All Over Again: History and Current Issues with the 150 Hour Rule Level 1, Cottonwood 6

Accounting - 1.8 CH

Moderator: Sharon Lassar, University of Denver
Panelists: John Barrios, Washington University in St. Louis
Mark Dawkins, University of North Florida
Mark Higgins, The University of Scranton
Amanda Marino, San Diego State University

7.10 Using Games to Engage Students in Introductory Accounting Level 2, Summit 7

Accounting - 1.8 CH

Moderator: To Be Announced
Panelists: Tracie Miller, Franklin University
Wendy Tietz, Kent State University

CONCURRENT SESSIONS

7.11 Firms' Social Behavior Level 1, Cottonwood 2

Accounting - 1.8 CH

Moderator: Siqi Fan, University of Hawaii at Manoa
Carbon-Information Uncertainty and Loan Price: Evidence from the Greenhouse Gas Reporting Program. Jiayu Dai, University of Manchester; Ning Gao, University of Manchester; Liang Xu, University of Manchester
Discussant: Mandy Ellison, The University of Texas at Austin

Analysis of the Motivation Behind Corporate Social Responsibility Based on the csQCA Approach. Feng Xiong, Xiamen University; Yaxin Shao, Xiamen University; Haotian Fan, Xiamen University; Yi (Fionna) Xie, California State Polytechnic University, Pomona; Si Xu, South China Normal University

Discussant: Siji Fan, University of Hawaii at Manoa

7.12 Tax Avoidance

Level 1, Cottonwood 3

Taxes - 1.8 CH

Moderator: Stephen Stewart, Texas A&M University

Public Pensions and Firm Tax Avoidance. Vernan Rivera, University of Connecticut

Discussant: Joanna Shaw, Central Michigan University

The Effect of Common Institutional Ownership on Corporate Tax Planning. Thomas R. Kubick, University of Nebraska—Lincoln; Thomas C. Omer, University of Nebraska—Lincoln; Taylor W. Paskett, University of Nebraska—Lincoln

Discussant: Roy Martin, Oklahoma State University

Wisdom of the Crowd: Does Employee Education Level Matter for Firm Tax Planning? Yige Jin, City University of Hong Kong; Yuanyuan Chen, City University of Hong Kong; Phyllis Mo, City University of Hong Kong; Christian S. Paparcuri, City University of Hong Kong

Discussant: Kuan-Chen (K. C.) Lin, Central Michigan University

Allocation of Decision Rights and Adjustment Speeds Toward Target Levels of Tax Avoidance. Liangliang Wang, Southeast University; Kaishu Wu, University of Waterloo; Dan Yang, Beijing Normal University; Haiyang Zhang, Southeast University

Discussant: Darci Fischer, Boston University

7.13 Automation in the Audit Process

Level 1, Cottonwood 11

Auditing - 1.8 CH

Moderator: Zachary Merrill, University of Massachusetts Amherst

When Bots Take Over: How Auditors Respond to the Automation of Accounting Processes. Peter Kipp, University of North Texas; Uday Murthy, University of South Florida; Neal Snow, No Affiliation

Discussant: Allen D. Blay, Florida State University

Auditor Automation Usage and Professional Skepticism. Christian Peters, Tilburg University

Discussant: Xiaofan Huang, University of Missouri

7.14 Audit Quality III

Level 1, Cottonwood 10

Auditing - 1.8 CH

Moderator: Wanying Jiang, Louisiana State University

Audit Quality Under Remote Working Arrangement: The Role of Technology Competency. Tien-Shih Hsieh, University of Massachusetts Dartmouth; Zhenyang Tang, Clark University; Zhihong Wang, Clark University; Kyunghee Yoon, Clark University

Discussant: Iyad Rock, University of Wisconsin—Whitewater

Do Auditors Favor Clients with Government Favoritism? Yang Xuan, Shanghai University of International Business and Economics; Xingqiang Yin, Xi'an Jiaotong University; Joseph H. Zhang, The University of Memphis

Discussant: Zhihong Wang, Clark University

7.15 Audit Markets

Level 1, Cottonwood 1

Auditing - 1.8 CH

Moderator: Jessica Berube, Virginia Polytechnic Institute and State University

Cataloguing the Marketplace of Assurance Services. Tim Bauer, University of Waterloo; Jefrim E. Boritz, University of Waterloo; Krista Fiolleau, University of Waterloo; Bradley Pomeroy, University of Waterloo; Adam Vitalis, University of Waterloo; Pei Wang, University of Waterloo

Discussant: Lacey Donley, Fort Lewis College

Local Big 4 Office Availability and its Impact on Audit Fees: An Empirical Analysis. Ying Guo, California State University, East Bay; Xudong Li, Monmouth University

Discussant: Xin Zhao, St. John's University

Small Audit Firm De-Registrations from the PCAOB-Regulated Audit Market: Strategic Considerations and Consequences. Michael Ettredge, The University of Kansas; Juan Mao, The University of Texas at San Antonio; Mary S. Stone, The University of Alabama

Discussant: Jennifer Puccia, Michigan State University

7.16 Current Trends in Diversity in Education and Research

Level 1, Maple 4

Accounting - 1.8 CH

Moderator: Andrea Gouldman, Weber State University

When Bias Intersects with Perceptions of Guilt. Claire Costin, University of Portland; Stephani Mason, DePaul University; Jason Rinaldo, Texas Tech University

Discussant: Timothy J. Fogarty, Case Western Reserve University

Current State of Diversity and Representation in Accounting Education. Anthony L. Fulmore, Texas A&M University—Central Texas; Julia A. Fulmore, University of Dallas; Elena V. Isaacson, Siena College

Discussant: Melvin Lamboy-Ruiz, Georgia Southern University

Exploring DEIB Literature in 126 Accounting Journals: A Text Mining Study (1926–2021). Melvin Lamboy-Ruiz, Georgia Southern University; Nurettin Oner, The University of Alabama at Birmingham; Jennifer D. Hamrick, The University of Alabama at Birmingham; Ferhat Devrim Zengul, The University of Alabama at Birmingham

Discussant: Sydnee Manley, Providence College

7.17 Earnings Financial Reporting and the Stock Market

Level 1, Maple 5

Accounting - 1.8 CH

Moderator: To Be Announced

Why Is Asymmetric Timeliness of Earnings Priced? Alexander Barinov, University of California, Riverside

Discussant: Alex Young, Hofstra University

Differential Timing in Stock Price Incorporation of Industry and Firm-Specific Earnings Information. Peng-Chia Chiu, The Chinese University of Hong Kong; Wenyi Dong, The Chinese University of Hong Kong

Discussant: Elia Ferracuti, Duke University

7.18 Uncertainty and Earnings Management

Level 1, Cottonwood 8

Accounting - 1.8 CH

Moderator: William Cather, Florida State University

The Effect of Tariff Risk on Real Earnings Management. George S. Lu, The Ohio State University

Discussant: Michael Stuart, Oklahoma State University

Climate-Related Uncertainty and Managerial Short-Termism. James Justin Blann, Arizona State University; Tyler J. Kleppe, University of Kentucky

Discussant: Andrea Tillet, University of Wisconsin—Madison

7.19 Valuation and Asset Pricing

Level 1, Spruce 4

Accounting - 1.8 CH

Moderator: Matthew Kubic, The University of Texas at Austin

Corporate Venture Capital, Internal R&D, and Future Earnings. Sung Gon Chung, Wayne State University; Sungjoun Kwon, Wayne State University

Discussant: Yue Chen, Columbia University

Does Inflation Affect Value Relevance? A Century-Long Analysis. Oliver Binz; Matthew Kubic, The University of Texas at Austin

Discussant: Mami Koyama, Georgetown University

Aggregate Corporate Savings, Economic Uncertainty and Future Stock Returns. Yuanzhen Lyu, University of California, Los Angeles

Discussant: Mayer Chunzi Liang, University of Wisconsin–Whitewater

7.20 Gender Valuation, Quality, and Risk

Level 1, Spruce 2

Accounting - 1.8 CH

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

The Gendered Nature of Reporting Quality: An Empirical Study of Who Reports to Whom. Timothy J. Fogarty, Case Western Reserve University; Azzam A. Alsuhaibani, King Saud University

The Impact of Management Gender on Earnings Management: Evidence from Taiwan. Yu-Shan Chang, Tamkang University; Chia-Yu Chiang, National Changhua University of Education; Xinmei Xie, California State University, Stanislaus

Gender (Mis)Measurement? Disentangling Sex at Birth and Gender Differences in Risk Tolerance in Financial Decisions. Nathan Berg, Otago University; David Lont, Otago University; Carol Pomare, Mount Allison University; Helen Roberts, Otago University

Female Audit Partners, COVID-19 Crisis, and Cost of Bank Debt. Huimin (Amy) Chen, University of Massachusetts Lowell; Ibrahim Siraj, Long Island University—C. W. Post; Anqi Tao, Nichols College

7.21 Governmental & Nonprofit Accounting—Research Dialogue

Level 1, Spruce 3

Accounting - 1.8 CH

Moderator: Linda Ragland, University of New Hampshire

Nonprofit Organizations: Legitimization, Delegitimization and the “Starvation Cycle.” Daniel Tinkelman, Brooklyn College—CUNY

Empirical Nonprofit Research Literature Review by Major Accounting Areas. Nancy Chun Feng, Suffolk University; Janet S. Greenlee, University of Dayton

A Review to Motivate Future Research in Hospital Tax and Financial Reporting. Landi Morris, Northern Arizona University; Dana A. Forgione, Texas A&M University—Corpus Christi; Benedikt M. Quosigk, Kennesaw State University

CEO Government Work Experience and Regulatory Violations. Li Xu, Washington State University; Ling Zhou, The University of New Mexico; Ling Zhou, The University of New Mexico; S. Kiely Yonce, Washington State University

7.22 Accounting Standards Due Process, Earnings Management, and Corporate Performance

Level 1, Cottonwood 4

Accounting - 1.8 CH

Moderator: Recep Pekdemir, University of Wisconsin—La Crosse

Does Superstition Deter Earnings Management? Michael Jie Guo, Durham University; Guanming He, Durham University; Dongxiao Shen, Durham University

Discussant: David Park, Seoul National University

“No Comment:” Language Barriers and the IASB’s Comment Letter Process. Eduardo Flores, University of São Paulo; Brian Monsen, The Ohio State University; Emily Shafron, Texas A&M University; Christopher Yust, Texas A&M University

Discussant: Mariya N. Ivanova, Stockholm School of Economics

Foreign Private Issuers and Financial Reporting Timeliness. Pureum Kim, California State University, Fullerton; David Park, Seoul National University; You-il Chris Park, University of Hawaii at Manoa

Discussant: Chia-Chun Hsieh, National Chung Cheng University

Differential Compensation Shielding from Poor Firm Performance for Non-Executive Employees Versus Top Executives. 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: Yaqing Zhang, The University of Memphis

7.23 Analytic and Field Research in Management Accounting

Level 1, Cottonwood 7

Accounting - 1.8 CH

Moderator: Mark Friedman, University of Miami

CEO Overconfidence, Investment and Moral Hazard. Ramji Balakrishnan, The University of Iowa; George Drymiotis, Texas Christian University; Shiva Sivaramakrishnan, Rice University; Joyce Tian, University of Waterloo

Discussant: Tyler Atanasov, The Ohio State University

Corporate Governance, Polarization, and Network Games. Neil Hwang, Bronx Community College—CUNY

Discussant: Anthony Nikias, Farmingdale State College, SUNY

Efficiency or Bias: Implementation of an AI Interview System in the Employee Selection Process. Wei Cai, Columbia University; Wenxin Wang, Harvard University

Discussant: F. Asis Martinez Jerez, Cornell University

7.24 Cost Behavior

Level 1, Cottonwood 9

Accounting - 1.8 CH

Moderator: Heather Carrasco, Texas Tech University

Change in the Firm’s Access to Cash and Asymmetric Cost Behavior. Sai Harsha Katuri, University of Houston

Discussant: Michael T. Paz, Cornell University

Living in the Present: Time Encoding in Languages and Cost Stickiness. Xiaoxue Xia, Beijing Foreign Studies University; Rui Xian, Beijing Foreign Studies University; Dan Yang, Beijing Foreign Studies University

Discussant: Kevin Veenstra, McMaster University

Demand Variability, Predictability, and Cost Structure. Daqun Zhang, Texas A&M University—Corpus Christi; Hakjoon Song, California State University, Dominguez Hills

Discussant: Sai Harsha Katuri, University of Houston

7.25 Disclosure Practices and Political Activity

Level 2, Summit 11

Accounting - 1.8 CH

Moderator: Yunshil Cha, University of New Hampshire

Environmental, Social, and Governance Sustainability Graphical Disclosures. Jie Hao, Susquehanna University; Zabihollah Rezaee, The University of Memphis

Corporate Environmental Irresponsibility and Board Political Connection. Jun Guo, Rutgers, The State University of New Jersey, Camden; June Kim, Rutgers, The State University of New Jersey, Camden; Sungsoo Kim, Rutgers, The State University of New Jersey, Camden

Mutual Fund Governance of Corporate Political Spending: Evidence from Politically Motivated Charitable Giving. Disen Huang, Rutgers, The State University of New Jersey; Erdong Wang, Rutgers, The State University of New Jersey

WEDNESDAY, AUGUST 9, 2023

10:15 am–11:45 am

The Effect of Stakeholder Orientation on Labor Investment Efficiency. Rajib Chowdhury, Susquehanna University; John Doukas, Old Dominion University; Jong Chool Park, University of South Florida

10:15 am–5:30 pm

Faculty-Student Collaborations in Accounting (FASTCA)

Level 2, Valley 1

12:00 pm–1:30 pm

AAA Luncheon (Grab & Go) and Vendor Drawings (Pre-Purchase Required for Lunch)

Level 2, Aurora Exhibit Hall 1

2:00 pm–3:30 pm

PANEL SESSIONS

8.01 At-Large Education: Innovation in Accounting Education Award Recipients

Level 2, Summit 8/9

Accounting - 1.8 CH

Moderator: Cathy Scott, University of North Texas

Panelists: Tracy Noga, Bentley University

David Szymanski, Bentley University

8.02 The CPA Pipeline Dilemma

Level 2, Crest 4/5

Personnel/Human Resources - 1.8 CH

Moderator: Anna Howard, AICPA & CIMA

Panelists: Joseph Maslott, AICPA & CIMA

Jan Taylor, AICPA & CIMA

CONCURRENT SESSIONS

8.03 Firms' Incentives and Legacy

Level 1, Cottonwood 2

Accounting - 1.8 CH

Moderator: Heather Pesch, Oregon State University

A Study of Family Governance, Family Harmony, and Family Succession. Clara I-Ju Hou, National Taipei University; Pei-Chen Hsieh, National Dong Hwa University; Li-Chun Lo, The Hang Seng University of Hong Kong; Shu-Hua Lee, National Taipei University

Discussant: Zachary Merrill, University of Massachusetts Amherst

Does Litigation Risk Change CEOs' Tournament Incentives to Withhold Bad News? Yenn-Ru Chen, National Chengchi University; Jyun-Ying Fu, National Chengchi University; Chia-Hsiang Weng, National Chengchi University

Discussant: Jesse L. Glaze, The University of Texas at El Paso

8.04 Special Topics in AIS

Level 1, Maple 4

Information Technology - 1.8 CH

Moderator: Sanjeev Chandwani, University of North Texas

Social Media and Investors' Name-Induced Biases: Exacerbated Effects and Mitigation Mechanisms. Wei Li, Kent State University; Yu Long, University of Minnesota, Duluth

Faculty-Student Collaborations in Accounting—FASTCA-23

Wednesday August 9, 2023 ~ 10:15 am–5:30 pm

Level 2, Valley 1

10:15 am–10:20 am

FASTCA-23 Welcome

Marsha Huber, University of Missouri–Kansas City

10:20 am–11:45 am

FASTCA-23: Session I

Empowering Academic Success for Freshmen Accounting Students: The Innovative Approach of Teaching Assistant Led Discussion Sessions

Ansh Arora, Indiana University Bloomington

Visannya Chiranjeev Saluja, Student, Indiana University Bloomington

Jamie Seitz, Indiana University Bloomington

"More Cowbell!": Using Humor to Teach Business Process Diagrams

Emily Diaz, The University of North Carolina at Wilmington

Lorraine Lee, The University of North Carolina at Wilmington

Volunteer Income Tax Assistance: Experiential Learning at University of Richmond

Emma Light, University of Richmond

Joyce van der Laan Smith, University of Richmond

12:00 pm–1:45 pm

Lunch (Grab and Go)

Level 2, Aurora Exhibit Hall 1

1:45 pm–3:30 pm

FASTCA-23 Session II

From Zero to ABDC-B Publication in Five Weeks

Dov Fischer, Brooklyn College–CUNY

Social Media Criticisms and Classification Shifting

Liya Hou, St. Cloud State University

Hongyu Liu, Southeast University

Do Applicants Want Diversity Statements or Diversity Facts? A Field Experiment to Evaluate Whether Values or Facts are More Effective at Attracting Underrepresented Groups to the Accounting Profession

Dylan Charles Doherty, University of Michigan–Flint

Cathleen Miller, University of Michigan–Flint

Global Tax Policy Statements in ESG Factors

Nishith Mitran, Babson College

Brigitte Muehlmann, Babson College

3:30 pm–4:00 pm

Coffee Break

continued on next page

FASTCA-23 *continued*

4:00 pm–5:30 pm

FASTCA-23 Session III

Towards Curating, Structuring and Analyzing SEC Financial Data and Risk Comments: Using Open Access Data and Machine Learning for Stock Predictions

Hannah LaPray, Utah Tech University

David H. Olsen, Utah Tech University

The Relationship Between Tax-Avoidance Effect of CSR Activity and Earnings Persistence—From the Perspective of Chinese Market

Wen-Jye Hung, Minjiang University

Yamin Wang, University of Miami

Yan Wang, Minjiang University

Whether Accounting Industry Specialization Will Inhibit the Effect of Financial Constraints on Earnings Management?

Zhang Jie Xiang, Minjiang University

Chen Xin, Minjiang University

Feng Xin Yu, Minjiang University

Selection Committee Members

Marsha M. Huber, University of Missouri–Kansas City

Chenchen Huang, Frostburg State University

Bankruptcy Prediction Using Machine Learning Models with the Text-Based Communicative Value of Annual Reports. Tsung-Kang Chen, National Yang Ming Chiao Tung University; Hsien-Hsing Liao, National Taiwan University; Geng-Dao Chen, National Yang Ming Chiao Tung University; Yu-Chun Lin, National Yang Ming Chiao Tung University; Wei-Han Kang, National Yang Ming Chiao Tung University

Reciprocal Loyalty: Measuring Insider Information Leakage After Mass Layoffs— Evidence from the Dark Web. Arion Cheong, Stevens Institute of Technology; Soohyun Cho, Rutgers, The State University of New Jersey; Won Gyun No, Rutgers, The State University of New Jersey; Michael Alles, Rutgers, The State University of New Jersey; Miklos Vasarhelyi, Rutgers, The State University of New Jersey

Knowledge Spillovers and the Risk of Cybersecurity Breaches. Jiangbo Huangfu, Berea College; Hanbing Xing, Florida Atlantic University

8.05 Externalities of Tax and Non-Tax Policies

Level 1, Cottonwood 3

Taxes - 1.8 CH

Moderator: Taylor Paskett, University of Nebraska—Lincoln

Competition Laws and Corporate Tax Avoidance: International Evidence. Sunhwa Choi, Seoul National University; Jaehee Jo, Seoul National University; Taejin Jung, IE University; Hee-Yeon Sunwoo, Sejong University

Discussant: Jennifer Luchs-Nunez, Colorado State University

The Unintended Consequence of Anti Patent Troll Laws on State Tax Revenues. Charles Lee, University of California, Irvine

Discussant: Dongxiao Shen, Durham University

The Effect of Market-Based Sourcing on Firm Innovation. Stephen Stewart, Texas A&M University

Discussant: Mary Cowx, Arizona State University

8.06 External Decision Makers in the Audit Process

Level 1, Cottonwood 1

Auditing - 1.8 CH

Moderator: Greg Martin, The University of North Carolina at Charlotte

The Role of CSR Report Assurance and ESG Rating in Bank Manager's Judgment on Sustainability-Linked Credit Lending Decisions. Markus Isack, Vienna University of Economics and Business and Johannes Kepler University Linz; Ewald Aschauer, WU Vienna University of Economics and Business

Discussant: Thomas Ruchti, U.S. Department of the Treasury

The Effect of Auditors' Responses to Management's Going Concern Evaluation on Auditors' Going Concern Reporting Judgments. Lindsay Andiola, Virginia Commonwealth University; Tamara A. Lambert, Lehigh University; Marietta Peytcheva, Lehigh University

Discussant: Uday Murthy, University of South Florida

8.07 Audit Quality IV

Level 1, Cottonwood 10

Auditing - 1.8 CH

Moderator: Wenye Tang, Appalachian State University

Political Ideology, Diversity, and Audit Quality: Evidence from Big Four Offices. Yun Ke, The University of Texas at El Paso

Colleagues' Cross Industry Knowledge Sharing and Audit Quality. An-Ping Lin, Singapore Management University; Shuqing Luo, University of Hong Kong; Qiong Wu, Wuhan University

Individual Auditor Turnover and Audit Quality—Large Sample Evidence from U.S. Audit Offices. Tao Ma, Texas Tech University; Chi Wan, University of Massachusetts Boston; Yakun Wang, The Chinese University of Hong Kong; Yuping Zhao, University of Houston

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

8.08 Auditor Behavior

Level 1, Cottonwood 11

Auditing - 1.8 CH

Moderator: Jennifer Puccia, Michigan State University

Independence and Auditor Behavior: Evidence from Short-Selling Campaigns. Dan Li, University of Miami; Shiva Rajgopal, Columbia University; Suraj Srinivasan, Harvard University; Wuyang Zhao, The University of Texas at Austin

Discussant: Thomas Ruchti, U.S. Department of the Treasury

Keeping Up Appearances: The Effect of Face-to-Face Client and Investor Communication on Auditors. Chan Li, The University of Kansas; Min Park, The University of Kansas; Ryan W. Robinson, The University of Kansas

Discussant: Yang Cheng, University of Minnesota Duluth

8.09 Regulation

Level 1, Cottonwood 9

Auditing - 1.8 CH

Moderator: Roberto Gonzales, The University of Texas at Arlington

PCAOB International Inspections and U.S. Companies' Exports. Inder Khurana, University of Missouri; K. K. Raman, The University of Texas at San Antonio; Byongwook Yun, University of Missouri

Discussant: J. Scott Judd, University of Illinois at Chicago

Client Operational Regulatory Environment and Auditor Response. Yufan Dong, Temple University

Discussant: Marco Trombetta, IE University

The Effect of the HFCAA on Chinese Component Auditors in U.S.-Listed Multinational Audits. Saad Siddiqui, Villanova University; Lucy Chen, Villanova University; Denise Downey, Villanova University

Discussant: William Docimo, University of Connecticut

8.10 Consequences of Voluntary Disclosure

Level 2, Summit 7

Accounting - 1.8 CH

Moderator: Scott Robinson, University of Colorado Boulder

Quantification of Non-GAAP Exclusion Items in Management Guidance and Analyst Information Production. Peng-Chia Chiu, The Chinese University of Hong Kong; Timothy Haight, Loyola Marymount University; Po-Hsiang Yu, National Chung Hsing University; Mei Zhu, Shanghai University of International Business and Economics

Discussant: Ted Christensen, University of Georgia

Are There Externalities of Private Firm News Disclosure? Evidence from Public Firms' Investment. Feng Chen, University of Toronto; Yi Ding, Chinese University of Hong Kong; Xingqiang Du, Xiamen University; Xiaoqiao Wang, Chinese University of Hong Kong

Discussant: Kristen Valentine, University of Georgia

Information Intensity and Pricing of Earnings Announcement Risk. Jingjing Chen, Northeastern University; Linda H. Chen, University of Idaho; George J. Jiang, Washington State University

Discussant: Yimeng Li, Tulane University

8.11 Intentionally Skipped

8.12 Internal Information Quality and Voluntary Disclosure

Level 2, Summit 11

Accounting - 1.8 CH

Moderator: Rachel Scott, University of Georgia

Restrictions on Foreign Labor Supply and Firms' Information Production. Zhifeng Yang, Stony Brook University; Haoran Zhu, Southern University of Science and Technology

Discussant: Rachel Flam, London Business School

Does Supply Chain Planning Using Forward Supply Contracts Facilitate Management Sales Forecasting? Aaron Aurelius, The Hong Kong Polytechnic University; Jian Kang, Dongbei University of Finance and Economics; Jeffrey Ng, Hong Kong University; Jingran Zhao, The Hong Kong Polytechnic University

Discussant: Nargess Golshan, University of Kentucky

Investment, Dynamic Information Acquisition, and Disclosure. Seung Lee, University of Southern Denmark; Ivan Marinovic, Stanford University

Discussant: Eunhee Kim, Baruch College

8.13 Managerial Labor Market and Information

Level 1, Maple 3

Accounting - 1.8 CH

Moderator: Arthur Morris, Hong Kong University of Science and Technology

Does Algorithmic Trading Affect Forced CEO Turnover? A Learning Hypothesis. Hojun Seo, Purdue University

Discussant: Arthur Morris, Hong Kong University of Science and Technology

The Bright Side of Career Concern: CEO Tenure and Narrative Disclosure Complexity. Marwa Soliman, Alfred University

Discussant: Vivek Raval, University of Illinois at Chicago

More Disclosure, Fewer Outside Opportunities? Accelerated Patent Disclosure and Market for Managerial Human Capital. Fan Wu, Frankfurt School of Finance and Management

Discussant: Eunyong Lee, The University of Utah

8.14 Non-Earnings Disclosures

Level 2, Crest 3

Accounting - 1.8 CH

Moderator: Jason Chen, University of Illinois at Chicago

Mandatory Disclosure and Acquisition: Evidence from Material Contract Redactions. Paul Griffin, University of California, Davis; Hyun A. Hong, University of California, Riverside; Kyungran Lee, The University of Hong Kong; Ji Woo Ryou, West Virginia University

Discussant: Zhihong Chen, Hong Kong University of Science and Technology

Financial Dissemination and Employee Satisfaction: Evidence from Corporate Layoffs. Sietse Oostra, Tilburg University; Christoph J. Sextroh, Tilburg University

Discussant: Yanting (Crystal) Shi, HEC Paris

The Public Disclosure Incentives of Private Capital Market Firms. Herita Akamah, University of Nebraska—Lincoln; Jimmy Downes, University of Nebraska—Lincoln

Discussant: Jason Chen, University of Illinois at Chicago

8.15 Stakeholder Incentives and Governance

Level 1, Cottonwood 8

Accounting - 1.8 CH

Moderator: Kory Maag, The University of Tennessee

Judge Financial Holdings and Case Outcomes: Evidence from Judge Financial Disclosures. Tuhin Harit, The University of Texas at Dallas; Sunil Parupati, The University of Texas at Dallas; Jedson Pinto, The University of Texas at Dallas; Gil Sadka, The University of Texas at Dallas

Discussant: Kory Maag, University of Tennessee

Government Contract Transparency and Payoffs from Political Connections. Ethan Yao, University of Minnesota
Discussant: Bryce Schonberger, University of Colorado Boulder

8.16 Accounting Standards Implementation, Financial Performance, and Capital Markets

Level 1, Cottonwood 4

Accounting - 1.8 CH

Moderator: Francesco De Luca, University "G. d'Annunzio" of Chieti-Pescara

Do Financial Assets Affect the Role of Earnings in Firm Valuation? Xiangyan Shi, Shandong University of Finance and Economics; Juan Wang, SUNY at Oneonta

How Does Geopolitical Risk Affect U.S. Cross-Listed Foreign Private Issuers? Joanna Golden, The University of Memphis; Liu Yang, Wichita State University

Does Board Gender Diversity Affect Bank Credit Risk? Empirical Evidence from U.S. Asad Mehmood, University "G. d'Annunzio" of Chieti-Pescara; Francesco De Luca, University "G. d'Annunzio" of Chieti-Pescara; Hao Quach, University of Lincoln

8.17 Performance Evaluation and Labor Markets

Level 1, Cottonwood 7

Accounting - 1.8 CH

Moderator: Nizar Mohammad Alsharari, Jackson State University

Peer Group Comparisons and Pay Spillovers in the CEO Labor Market. Christopher D. Boone, University of Massachusetts Amherst; Michael T. Paz, Cornell University
Discussant: Shihui Fan, Kent State University

Pay Transparency and Cost Stickiness: Evidence from the Passage of State Pay Transparency Laws. Sterling Huang, Singapore Management University; Jeffrey Ng, University of Hong Kong; Walid Saffar, The Hong Kong Polytechnic University; Longfei Shang, Southwestern University of Finance and Economics

Discussant: Michael T. Paz, Cornell University

Employee-Manager Information Asymmetry and Employee Turnover. Sumin Lee, Seoul National University; Hwang Iny, Seoul National University

Discussant: Matthew Evans

8.18 Accountability, Internal Controls, and Ethics

Level 1, Maple 5

Accounting - 1.8 CH

Moderator: Steven M. Mintz, California Polytechnic State University, San Luis Obispo

Rethinking Accountability in Developing Countries: An Institutional Pillars Perspective. Minga Meshesha Negash, Metropolitan State University of Denver; Seid Hassan, Murray State University

Does Transportation Infrastructure Construction Increase Labor Cost? Evidence from Peripheral Cities in China. Yuanyuan Liu, Xiamen University; Xinyuan Pang, Jiangsu Yueda Group Co., Ltd.; Huan Dou, Jinan University; Huan Ke, Jinan University

The Impact of Giving Voice to Values on Interorganizational Ethical Dilemmas in Business. Tara Shawver, King's College; William Miller, University of Wisconsin—Eau Claire; Steven M. Mintz, California Polytechnic State University, San Luis Obispo

8.19 Teaching Cases in Accounting

Level 1, Cottonwood 6

Accounting - 1.8 CH

Moderator: Frances Stott, Ohio University

Fancy Fliers: Understanding Financial Reporting Pressure. Jodi Gissel, University of Wisconsin—Whitewater; Andrea Scheetz, Georgia Southern University
Discussant: To Be Announced

Lumber Liquidators and the Aftermath of. Ronen Gal-Or, Bentley University; William Goldman, Northeastern University; Mark Gooley, Northeastern University; Mahendra Gujarathi, Bentley University

Discussant: Frances Stott, Ohio University

WEDNESDAY, AUGUST 9, 2023

3:30 pm–4:00 pm

Coffee Break

Level 1, Cottonwood Pre-function

Level 2, Summit Pre-function

4:00 pm–5:30 pm

PANEL SESSIONS

9.01 How Are Technical Advances Changing Professional Accounting Work?

Level 2, Crest 4/5

Accounting - 1.8 CH

Moderator: To Be Announced

Panelists: To Be Announced

CONCURRENT SESSIONS

9.02 Behavioral Aspects in Practice

Level 2, Summit 6

Accounting - 1.8 CH

Moderator: Jiahui (Helen) Lu, West Virginia University

Determinants and Mechanisms of Accountants' Pursuit of Upskilling. Kristina C. Demek, University of South Florida; Juliana M. Kralik, The University of Tampa
Richard D. Mautz III, University of South Florida

Discussant: Jiahui (Helen) Lu, West Virginia University

Challenges and Opportunities in the Audit of the Future: How Does Regulation Influence the Use of Technology-Based Tools? Jared Eutsler, University of North Texas; Jay C. Thibodeau, Bentley University; Alex Tighe, Bentley University; L. Tyler Williams, Bentley University

Discussant: Timothy J. Fogarty, Case Western Reserve University

Implications of Work-From-Home Mandates for CPA Firm Management During the "Wild West" of COVID-19. Christopher J. Harper, Grand Valley State University

Discussant: Hanxu Xia, University of Massachusetts Amherst

9.03 Audit Fees

Level 1, Cottonwood 10

Auditing - 1.8 CH

Moderator: Aida Sy, Farmingdale State College, SUNY

Goodwill Impairment and Auditor Fee-Risk Sensitivity. Natalia Mintchik, University of Cincinnati; Linna Shi, University of Cincinnati; Siew Hong Teoh, University of California, Los Angeles; Nan Zhou, University of Cincinnati

COVID-19 Pandemic and Audit Fee Stickiness. Hsien-Lian Chiu, National Chung Cheng University; Chia-Chun Hsieh, National Chung Cheng University; Ling-Yu Tsou, PwC Taiwan

Do Auditors Consider Cybersecurity Insurance in Pricing Audits? Angel Pacheco-Paredes, Texas A&M International University; Clark Wheatley, Florida International University

9.04 Audit Committees & Corporate Governance

Level 1, Cottonwood 11

Auditing - 1.8 CH

Moderator: Xin Zhao, St. John's University

Audit Committee Meetings and the Timeliness of Misstatement Disclosure. Johnathon Cziffra, HEC Montreal; Zvi Singer, HEC Montreal; Jing Zhang, University of Colorado Denver

Discussant: Sung-Yuan Cheng, University of Kentucky

Why Are You Leaving the Audit Committee? Are Unexplained Director Departures Informative About Future Restatement Announcements and Audit Outcomes?

Gopal V. Krishnan, Bentley University; Yanru Yang, Bentley University; Wei Yu, Hunter College—CUNY

Discussant: Stuart Dearden, University of Nebraska—Lincoln

Do SEC Comment Letters Destabilize the Receiving Firm's Corporate Governance Equilibrium? Jun Yang Tan, Drexel University; Barbara Grein, Drexel University

Discussant: Sajid Kamal, University of Missouri

9.05 Investor Perceptions and Responses to Auditors and Audit Reports

Level 1, Cottonwood 8

Auditing - 1.8 CH

Moderator: Abdullah AlMoshaigeh, Georgia State University

Do Investors Differentiate Between Types of Component Auditors? Evidence from Auditor Ratification Voting. Bullipe Reddy Chinthra, Indian School of Business; Srinivas Mahapatro, Indian School of Business

Discussant: To Be Announced

Audit Report Requirements, Audit Quality, and Investor Response: An Examination of Level 3 Investment Securities. David Stroud, Texas A&M University; Sarah B. Stuber, Texas A&M University; Lisa Tiplady, Texas A&M University; Dechun Wang, Texas A&M University

Discussant: Yijing Cui, The University of Kansas

9.06 Analysts' Information Production

Level 2, Summit 11

Accounting - 1.8 CH

Moderator: James Warren, University of Arkansas

Sell-Side Analysts' Assessment of ESG Risk. Min Park, The University of Kansas; Aaron Yoon, Northwestern University; Tzachi Zach, The Ohio State University

Discussant: To Be Announced

FOMC Meetings and Analysts' Target-Price Forecasts. Ole-Kristian Hope, University of Toronto; Junhao Liu, University of Toronto; Mingyue Zhang, University of Waterloo

Discussant: Jared Flake, Boston College

The Sudden Stop to Analysts' Site Visits and its Consequences. Ying Du, Xian Jiaotong University; Di Guo, Hong Kong Baptist University; Baolei Qi, Xian Jiaotong University; Wenfeng Wang, City University of Hong Kong

Discussant: Flora Sun, Indiana University Bloomington

Company-Investor Communication and Analysts' Information Production. Yifan Hou, Central University of Finance and Economics; Danye Wang, The University of Iowa; Yanchao Wang, Central University of Finance and Economics; Jianyu Zhao, Central University of Finance and Economics

Discussant: James Warren, University of Arkansas

9.07 Effectiveness of Regulators

Level 2, Crest 3

Accounting - 1.8 CH

Moderator: Jaesik Kim, Indiana University

Conflicted Regulators. Matthew Kubic, The University of Texas at Austin; Rui Silva, The University of Texas at Austin; Sara Toynbee, The University of Texas at Austin

Discussant: Jaesik Kim, Indiana University

Deterrence or Displacement? Evidence from Insider Trading Activity after SEC Enforcement Actions. Seong Jin Ahn, Korea Advanced Institute of Science and Technology; Jared Jennings, Washington University in St. Louis; Yanrong Jia, Baruch College—CUNY

Discussant: Hojun Seo, Purdue University

9.08 Health Safety and the Environment

Level 2, Summit 7

Accounting - 1.8 CH

Moderator: Luglio Imperatore, Bocconi University

The Value of Mobile Labor During Immobile Times: Evidence from the COVID-19 Pandemic. Weishi Jia, Cleveland State University; Shuo Li, Western Washington University; Philip Stocken, Dartmouth College; Eliza X. Zhang, University of Washington, Tacoma

Discussant: Kyungmin Kim, Seoul National University

The Effects of Enforcement Disclosure Saliency: Evidence from OSHA's Press Release about Safety Violations. Allen Huang, The Hong Kong University of Science and Technology; Michael Shen, National University of Singapore; Chao Tang, The Hong Kong University of Science and Technology; Juanfeng Wang, The Hong Kong University of Science and Technology

Discussant: Claudia Imperatore, Bocconi University

Consequences of Conflict Mineral Disclosures for Supply Chains. Qi Zhang, Frankfurt School of Finance and Management

Discussant: To Be Announced

9.09 Corporate Investment Choices and Accounting Standards Implementation

Level 1, Cottonwood 1

Accounting - 1.8 CH

Moderator: Anna Vysotskaya, University of Lincoln

Corporate Labor Investment Decisions and Insider Trading. Guang-Zheng Chen, Feng Chia University; Chin-Hua Huang, HungKuang University

The Effect of Directors' Expertise on the Association Between Top Management Pay Ratio and Firm Performance. Chia-Chun Hsieh, National Chung Cheng University

Mapping International Accounting Research Using Natural Language Processing Tools (1926–2021)? Muhammed Alzeen, The University of Alabama at Birmingham; Nurettin Oner, The University of Alabama at Birmingham; Mahmut Unan, The University of Alabama at Birmingham; Ferhat Devrim Zengul, The University of Alabama at Birmingham

R&D Accounting Choice and Firm Performance: Evidence from China. Lizhu Ma, Xi'an Jiaotong University; Fangjun Wang, Xi'an Jiaotong University; Shaojun Zhang, The Hong Kong Polytechnic University

The Nail that Stands is Hammered Down: Using Financial Reporting Comparability to Set Peer Groups on Benchmarking for Managerial Compensation in Japan. Jumpei Hamamura, Momoyama Gakuin University; Kento Inoue, Kindai University

The Issuing of Hybrid Financial Instruments by International Insurance Companies in Light of the Introduction of IFRS 17—Insurance Contracts. Eduardo Flores, University of São Paulo; Bruno Paisani, University of São Paulo; Bruno Salotti, University of São Paulo

9.10 Accounting Standards Choices, Earnings Management, and Public Policies

Level 1, Cottonwood 2

Accounting - 1.8 CH

Moderator: Yaqing Zhang, The University of Memphis

The Effects of Accounting Standard Choice on Analyst Forecast Behavior: Evidence from Cross-Listed Firms in the United States. Li-Chin Jennifer Ho, The University of Texas at Arlington; Xiaoxiao Song, Southern Illinois University Edwardsville

Market Reactions of Single Stock Futures to Earnings Announcements: Korean Evidence. Young Jun Kim, Hankuk University of Foreign Studies; Seunghwan Kim, KIS Pricing; Su Jeong Lee, Inha University; Hyun Jong Na, Hanyang University

Development Expenditure Capitalization in Private Firms—Determinants and Predictive Ability. Aljosa Valentincic, University of Ljubljana; Tjasa Redek, University of Ljubljana

Family Control and Cost of Corporate Debt Financing. Li Ren, Xiamen University; Lijie Zhang, Xiamen University; Haiyan Helen Zhou, The University of Texas Rio Grande Valley

9.11 Peers and Helping Behavior

Level 1, Cottonwood 9

Accounting - 1.8 CH

Moderator: Pei Wang, University of Waterloo

The Effect of Employee Recognition Level and Task Type on Peer Selection Decisions. Ivo Tafkov, Georgia State University; Ke Xu, Siena College; Hailan Zhou, Bentley University

Discussant: Pei Wang, University of Waterloo

Use and Design of Peer Evaluations for Bonus Allocations. Manuel Grieder, ZHAW School of Management and Law (SW); Karl Schuhmacher, Emory University

Discussant: Grazia Xiong, Utah State University

Who Do You Ask For Help? The Effects of Relative Performance Evaluations and Remote Work on Employee Help-Seeking Direction. Joseph Burke, Indiana University; Ta-Tung (Stephanie) Cheng, University of Wyoming; Michael Majerczyk, Georgia State University; Ke Xu, Siena College

Discussant: Karl Schuhmacher, Emory University

9.12 Top Management Teams

Level 1, Cottonwood 7

Accounting - 1.8 CH

Moderator: Shihui Fan, Kent State University

Executives' Early-Career Financial Misconduct Exposure and Financial Reporting Quality. Yangyang Fan, The Hong Kong Polytechnic University; Chan Li, The University of Kansas; Kristin M. Stack, The University of Kansas

Discussant: Sydnee Manley, Providence College

Delegation and CFO Retention: Evidence from Chief Accounting Officers on the Executive Team. Leah Muriel, Oklahoma State University; Adrienne Rhodes, The University of Iowa; Dan Russomanno, The University of Arizona

Discussant: Leah Baer, University of Missouri

COOs' Long-Term Orientation and Corporate Lean Production. Xingnan Xue, Xi'an JiaoTong University; Nan Hu, Singapore Management University

Discussant: Amanda L. Acevedo, Drexel University

WEDNESDAY, AUGUST 9, 2023

4:00 pm–5:30 pm

9.13 Future of the Accounting Profession

Level 1, Cottonwood 6

Accounting - 1.8 CH

Moderator: David M. Stott, Ohio 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: Edward R. Walker, University of Central Oklahoma

Staring into the Abyss: Does Accounting Face a Looming Enrollment Crisis? Erik S. Boyle, Idaho State University; Marcus Burger, The University of North Carolina at Pembroke; Rana Mazumder, Deloitte

Discussant: David M. Stott, Ohio University

5:30 pm–6:00 pm

Closing Reception

Level 1, Adams Terrace

Poster Sessions



EFFECTIVE LEARNING STRATEGIES

Monday, August 7, 2023 — 3:00 pm–4:30 pm

- Board 01** **ChatGPT in the Accounting Classroom: Ally, Adversary, or an Unexpected Resource?** Mfon Akpan, Methodist University; Scott Dell Francis, Marion University; Richard Barnes, Washington State University
- Board 02** **Implementation of Trimester System in Saudi Accounting Education.** Sami Alshahrani, Higher Education
- Board 03** **Analysis of Continuing Professional Education (CPE) Policies of the Ten Largest Audit Companies in Turkey.** Kiyimet Caliyurt, Trakya University
- Board 04** **Get Up and Go! An Active Learning Activity for Managerial Accounting.** Bob Churchman, Harding University; Karen Corker, Harding University; Sarah McGaha Harding University
- Board 05** **Firm Analysis Projects—Applying Research and Data Analysis in Undergraduate Auditing Courses.** Casey Colson, Valdosta State University; Raymond Elson, Valdosta State University
- Board 06** **The Benefits of Using IMA Resources in the Classroom.** Timothy Creel, Lipscomb University; Veronica Paz, Indiana University of Pennsylvania; Christine Olear, The Pennsylvania State University
- Board 07** **A Reflection on Teaching Accounting in Pandemic.** Nancy Fan, California State Polytechnic University, Pomona
- Board 08** **How COVID-19 PPP Frauds Could Have Been Prevented with Data Analytics.** Carol Sullivan, Southeastern Oklahoma State University
- Board 09** **Game On: A New Perspective on Teaching Intermediate Accounting.** Shari Fowler, Indiana University East; Chongning Sun, Indiana University
- Board 10** **How the Uniform CPA Examination Blueprints and the CPA Evolution Model Curriculum Move Accounting Curricula Toward a Competency-Based Education Model.** Susan Galbreath, Lipscomb University; Charla Long, Competency-Based Education Network
- Board 11** **Introducing ESG in Accounting Curricula Through Assignments in Existing Course.** Susan Galbreath, Lipscomb University; Marcy Binkley, Lipscomb University; Timothy Creel, Lipscomb University
- Board 12** **Academic Dishonesty and Implications for Disaster.** Mary Gibson, Clemson University
- Board 13** **Using Brain Science Insights to Help Students Learn.** Rebekah Heath, Kansas State University
- Board 14** **Use of Tangible Visual Aid in Teaching the Indirect Method for Calculating Operating Cash Flows.** Youree Kim, Marymount University
- Board 15** **Using European Union Data in International Accounting, Advanced Financial Accounting, Economics and Other Courses Easily!** Charles Leflar, University of Arkansas
- Board 16** **Create Visualizations-->Engage with Data-->Breadth of Critical Thinking.** William Mesa, Metropolitan State University of Denver
- Board 17** **Introducing CECL: Adapting Bad Debt Expense Estimates.** Brigitte Muehlmann, Babson College
- Board 18** **Using Problem-Based Learning (PBL) Continuum and Team-Based Learning (TBL) to Teach Professional Skills in Intermediate Accounting II (III) Course at Two Universities.** Judith Sage, Sage & Sage; Lloyd Sage, Sage & Sage
- Board 19** **Application of Transparency in Learning and Teaching (TiLT) Techniques to Intermediate Accounting Classes.** Suzanne Shoukfeh, Texas Tech University; Janet Huston, Texas Tech University; Corey Evans, Texas Tech University

Monday, August 7, 2023 — 3:00 pm–4:30 pm

- Board 20** **Service-Learning Initiatives in Accounting Programs’ Improving Engagement Through Enrichment.** Ankita Singhvi, Texas A&M University—Central Texas; Meghna Singhvi, California State University, Dominguez Hills
- Board 21** **Ethics of Loves’ The Case of Tom Love and Love’s Travel Stops.** Carol Sullivan, Southeastern Oklahoma State University
- Board 22** **50+ Years of Title IX and 25+ Years of the EADA Financial Reports: Have They Helped to Enforce the Law?** Carol Sullivan, Southeastern Oklahoma State University
- Board 23** **Students Perceptions and Actions Around Pre- and Post-Pandemic Cheating.** Elizabeth Felski, SUNY, Geneseo
- Board 24** **Developing a Research Related to Learning in the Classroom.** Aida Sy, Farmingdale State College, SUNY; Anthony Tinker, Baruch College—CUNY
- Board 25** **Teaching Lean Management Principles Using NASCAR Race Data.** Wendy Tietz, Kent State University; Jennifer Cainas, University of South Florida; Margaret Shackell, Ithaca College
- Board 26** **The CPA Evolution: A Mapping of the Revised Examination Topics to Current Accounting Curriculum.** Edward Walker, University of Central Oklahoma; Skyler Bowen, University of Central Oklahoma; Paula Sanders, University of Central Oklahoma; Evan Shough, University of Central Oklahoma; Jaclyn Prentice, University of Central Oklahoma
- Board 27** **Experiential Learning: From Financial Literacy to Retirement Tax Planning.** Robert Walsh, University of Dallas; Susan Rhame, University of Dallas; Jenny Gu, University of Dallas
- Board 28** **Using Catholic Social Teaching Discussions to Supplement Professional Ethics in Accounting Courses.** Robert Walsh, University of Dallas; Susan Rhame, University of Dallas
- Board 29** **Towards a Modern Accounting Curriculum.** Michael Wilson, Metropolitan State University
- Board 30** **How Luckin Coffee Violates Accounting Rules and Implications in the Classroom.** Fuzhao Zhou, Bowling Green State University; Kyle Miller, Bowling Green State University

Tuesday, August 8, 2023 — 9:45 am–11:00 am

- Board 01** **Are Controversial Firm-Tweets Value Relevant?** Tahmina Ahmed, York University
- Board 02** **Environmental, Social and Governance (ESG) and Accounting Relationship: A Bibliometric Analysis in Literature.** Kiymet Caliyurt, Trakya University
- Board 03** **Data Sources, Strategic Resources, and the Actual Use of AI Technology in the Tax Practices of CPA and Law Firms—A PLS-SEM Approach.** Alexander Chaprak, University of Antwerp
- Board 04** **Bankruptcy Prediction Using Machine Learning Models with the Text-Based Communicative Value of Earnings Call Transcripts.** Tsung-Kang Chen, National Yang Ming Chiao Tung University; Yu-Chun Lin, National Yang Ming Chiao Tung University
- Board 05** **CFO Extroversion and Financial Reporting Quality.** Tsung-Kang Chen, National Yang Ming Chiao Tung University; Yun Hao, National Yang Ming Chiao Tung University
- Board 06** **Impression Management and Earnings Quality: Analysis of Companies Listed on Brazilian Stock Exchange (B3).** Denize Demarche Ferreira, Federal University of Santa Catarina; Vanessa Silva, Federal University of Santa Catarina; Jose Borba, Federal University of Santa Catarina
- Board 07** **Influence of Institutional Characteristics on the Financial Distress of Football Clubs in Brazil.** Denize Demarche Ferreira, Federal University of Santa Catarina; Monique Oliveira, Federal University of Santa Catarina; Fabio Minatto, Federal University of Santa Catarina; Jose Borba Federal University of Santa Catarina
- Board 08** **University Accounting Education and Identity Formation.** Barbara Flood, Dublin City University; Margaret Healy, University College Cork
- Board 09** **Developing a FinGPT Model for Investment Recommendations.** Haoyun (Harry) Gao, Rutgers, The State University of New Jersey; Arion Cheong Stevens Institute of Technology
- Board 10** **The Impact of Supply Chain Network Centrality on Firm Investment Efficiency and Overproduction.** Hui-Wen Hsu, Feng Chia University
- Board 11** **Distraction of Institutional Investors and Financial Statement Comparability.** Shengmin Hung, Soochow University; Ken Chen, National Taiwan University; Fu-Hsuan Hsu, National Dong Hwa University; Chih Fang Morgan State University
- Board 12** **The Effect of Climate Risk on Financial Statement Comparability.** Shengmin Hung, Soochow University
- Board 13** **Performance Measurement, Performance Pressure and Equality in Academic Work.** Kirsi-Mari Kallio, University of Turku
- Board 14** **Disclosure Practice of Management and Auditor: Evidence from COVID-19 Impact Disclosures.** E. Jin Lee, Bryant University
- Board 15** **Are Chatbots Useful for Accounting Research?** E. Jin Lee, Bryant University
- Board 16** **Personal Income Taxes and Financial Advisor Misconduct.** Senlin Miao, Central South University; Fenghua Wen, Central South University
- Board 17** **Fair Value Reporting and Audit Fees: Evidence from the Turkish Banking Industry.** Ceren Ozveren, Istanbul University; Bora Senyigit King's College
- Board 18** **Accounting Conservatism and Speed of Adjustment of Capital Structure in Latin America Firms.** Moacir Rodrigues Junior, Federal University of Santa Catarina; Mateus Miller, University of Blumenau

Tuesday, August 8, 2023 — 9:45 am–11:00 am

- Board 19** **Carbon Performance and Financial Distress: The Effect of Stakeholders' Pressure.** Ali Saeedi, University of Minnesota, Crookston; Setareh Fasihi Payame, Noor University
- Board 20** **Impacts of Mandatory KAM Disclosure on Audit Fees Focusing on Early Adopters in Japan.** Yoshihiro Sakuma, Tohoku Gakuin University
- Board 21** **The Impact of Superstition on Corporate Tax Avoidance.** Dongxiao Shen, Durham University
- Board 22** **Management Team Background Homogeneity, Shared Working Experience, and Corporate Credit Risk.** Yijie Tseng, Fu Jen Catholic University; Tsung-Kang Chen, National Yang Ming Chiao Tung University; Yu-Chun Lin, National Yang Ming Chiao Tung University
- Board 23** **Using Instructional Technology to Enhance the Learning Outcomes of Students.** Mohammed Mohi Uddin, University of Illinois at Springfield
- Board 24** **Forward-Looking Loan Loss Provisioning Under Imperfect Forecasts.** Hristiana Vidinova, University of Chicago
- Board 25** **Do Chief Accounting Officers Matter in Financial Reporting Quality? Evidence of Chief Accounting Officer Turnover Event from Taiwan.** Shih-Bin Wu, National Cheng Kung University
- Board 26** **Eye Track Technology and Medication Potentials Used in Accounting.** Huan Yang, University of Warwick
- Board 27** **Shareholder Collaborative Engagement and Investees' Green Preference.** Hai-Chin Yu, Chung Yuan University; Alice Hsieh, Accenture
- Board 28** **Green Innovation and Institutional Ownerships Heterogeneity: Sector-Specific Dynamics.** Hai-Chin Yu, Chung Yuan University; Thi-Thanh Phan National Cheng-Chi University; Alice Hsieh, Accenture; Hai-Chin Yu Chung Yuan University
- Board 29** **Auditors' Responses and Whistleblowing Allegations.** Fuzhao Zhou, Bowling Green State University
- Board 30** **A Study of Voluntary Disclosure.** Fuzhao Zhou, Bowling Green State University

Tuesday, August 8, 2023 — 3:00 pm–4:30 pm

- Board 1** **Investors and Auditors Reaction to Risk Factors Identified by Non-Traditional Resources.** Mohammed Alsurayhi, Morgan State University
- Board 2** **Institutional Investor Network and Audit Fee: Evidence from China.** Ziang Chen, Xi'an Jiaotong University
- Board 3** **The Underreported Use of Modern Costing Strategies in Small- and Medium-Sized Businesses: The Need for Further Case Study Research.** Jennifer DeMoras, Plymouth State University
- Board 4** **Do Visuals Matter? Analyzing the Readability of Tabulated Financial Data in the Annual Report.** Daniel Ferguson, Washington State University
- Board 5** **Celebrity Products: The Social Construction of Market Popularity and Its Effect on Audit Effort and Efficiency.** Joanna Golden, The University of Memphis
- Board 6** **Imprinting Theory in Auditing: Evidence of Individual Auditors' Famine Experience on Audit Quality.** Lizhong Hao, University of Portland
- Board 7** **Asymmetric Cost Behavior and Non-Financial Firms' Risky Financial Investments.** Jihoon Hwang, The University of Arizona
- Board 8** **Corporate Social Responsibility: Analyzing Wind Turbine Opportunities Using Alteryx.** Diane Janvrin, Iowa State University
- Board 9** **The Effect of Board Gender Culture on Audit Partner Selection and Audit Fee Resourcing: Females in Critical Mass.** Lingting Jiang, University of Cincinnati
- Board 10** **The Impact of the Inevitable Disclosure Doctrine on CEO Turnover.** Yijing Jiang, Concordia University
- Board 11** **An Examination of the Relationship Between Tournament Incentives and ESG Performance.** G. Kleinman, Montclair State University
- Board 12** **Promoting Ethical and Responsible AI Practices in Accounting.** Eric Lee, University of Northern Iowa
- Board 13** **The Effects of Corporate Social Responsibility on Tax Avoidance: An International Analysis.** Ye Ji Lee, University of Seoul
- Board 14** **Auditors' Reporting of Boilerplate Key Audit Matters and Audit Effort.** Lina (Zixuan) Li, University of Auckland
- Board 15** **How Does R&D Spending Change When Sales Decline? The Role of Analysts.** Jiyuan Li, Xi'an Jiaotong University
- Board 16** **Do Peer Firm Environmental Goal Disclosures and Carbon Offset Programs Impact Managers' Environmental Disclosure Choices?** Serena Loftus, Kent State University
- Board 17** **The Impact of Corporate Governance on the Information Content of Earnings and Cash Flows: Evidence from Brazil.** Jose Miranda-Lopez, The University of Tulsa
- Board 18** **The Impact of Data Analytics Use by Internal Auditors on the Reliability and Timeliness of Financial Reporting.** Romina Rakipi, West Virginia University
- Board 19** **Flattening the Curve: Impacts of State COVID-19 Regulations on Audit Timeliness and NT-Filings.** Janean Rundo, University of Cincinnati

Tuesday, August 8, 2023 — 3:00 pm–4:30 pm

- Board 20** **Analysis of Corporate Drivers and Carbon Intensity of Sugarcane Mills in a Brazilian Carbon Credit Market.** Ricardo Silva, University of Sao Paulo
- Board 21** **Valuation Implications of Sales-Based Related Party Transactions Under the Regulations to Prepare Consolidated Financial Statements.** Badingatus Solikhah, National Yunlin University of Science and Technology
- Board 22** **Value-Based Management Sophistication and Earnings Management.** Friedrich Sommer, University of Bayreuth
- Board 23** **Managerial Resilience and Financial Reporting Quality: Machine Learning Approach.** Meena Subedi, University of Wisconsin–Whitewater
- Board 24** **International Evidence on Accounting Values and Environmental Disclosures.** Mohammad Tavakolifar, Northeastern Illinois University
- Board 25** **ESG Performance and Firm Value: Evidence from EU Listed Firms.** Simone Terzani, University of Perugia
- Board 26** **CEO Personality Traits, Compensation Structure, and Managers' Strategically Textual Reporting in Annual Reports.** Yjje Tseng, Fu Jen Catholic University
- Board 27** **CEO Extraversion and Bank Loan Cost.** Shu-Ling Wu, National Taiwan University
- Board 28** **Strategic Alignment and Cost Stickiness of Supplier Firms.** Yan-Jie Yang, Yuan Ze University
- Board 29** **There's No Making Without Breaking: The Impact of Natural Disasters on "Green" Adoption.** Cyndia Wang, The University of British Columbia

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