

**2020 Virtual**

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# **Annual Meeting**

**and Conference  
on Teaching  
and Learning in  
Accounting**

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**Stronger Together**

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**August 10-13, 2020**

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# **Program**



**American  
Accounting  
Association**

Thought Leaders in  
Accounting



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# American Accounting Association

Thought Leaders in Accounting

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# 2020 ANNUAL MEETING

**Terry J. Shevlin, University of California, Irvine, Presiding**

## **AAA MANAGEMENT TEAM**

Terry J. Shevlin, University of California, Irvine, AAA President  
Marc Rubin, Miami University, Past President  
Elaine G. Mauldin, University of Missouri, President-Elect  
Mark H. Taylor, University of South Florida, Vice President-Finance  
Mark S. Beasley, North Carolina State University, Vice President-Finance-Elect

## **AAA Professional Staff**

Tracey Sutherland, AAA Executive Director  
Erlinda Jones, AAA Senior Director, Meetings and Programs

## **Education Co-Chairs**

Cathy J. Scott, University of North Texas at Dallas  
Karen Osterheld, Bentley University  
Melissa Larson, Brigham Young University

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

Robyn Barrett, St. Louis Community College, Meramec  
Wendy M. Tietz, Kent State University

## **SECTION-SPONSORED CONCURRENT SESSIONS TEAM**

### **Academy of Accounting Historians**

Martin Persson, University of Illinois at Urbana-Champaign

### **Accounting Behavior and Organizations**

Yoon Ju Kang, University of Massachusetts  
Jennifer Winchel, University of Virginia  
Ikseon Suh, University of Nevada, Las Vegas

### **Accounting Information Systems**

Matt Pickard, Northern Illinois University  
Peter Kipp, University of North Texas

### **Accounting Programs Leadership Group**

Jagadison K. Aier, George Mason University

### **American Taxation Association**

Lisa Eiler, University of Montana  
Katharine Drake, The University of Arizona

### **Auditing**

Miguel Minutti-Meza, University of Miami  
Stephen Perreault, Providence College  
Jonathan E. Shipman, University of Arkansas  
Sarah E. Stein, Virginia Polytechnic Institute and State University

### **Diversity**

Dereck Barr-Pulliam, University of Louisville  
Stephani Mason, DePaul University

# 2020 ANNUAL MEETING

## **Forensic Accounting**

Tim Pearson, Georgia Southern University

## **Financial Accounting and Reporting**

Gauri Bhat, Southern Methodist University

Urooj Khan, Columbia University

Edward Owens, The University of Utah

Joe H. Schroeder, Indiana University Bloomington

## **Gender Issues and Worklife Balance**

Murphy Smith, Texas A&M University—Corpus Christi

## **Government and Nonprofit**

Brian McAllister, University of Colorado Colorado Springs

## **International Accounting**

John Changjiang Wang, University of Cincinnati

Lucy Huajing Chen, Villanova University

## **Management Accounting**

Melissa Martin, University of Illinois at Chicago

Victor Maas, University of Amsterdam

## **Public Interest**

Mitchell Stein, Western University

Anne Schnader, Suffolk University

## **Strategic and Emerging Technologies**

Daniel E. O'Leary, University of Southern California

## **Teaching, Learning and Curriculum**

Wendy M. Tietz, Kent State University

Amanda White, University of Technology, Sydney

## **Two-Year College**

Cathy J. Scott, University of North Texas at Dallas



# Visit the Exhibit Hall!



# WILEY

# At-Large Panel Sessions

The Annual Meeting is an opportunity for members from around the world who are committed to the accounting profession to share ideas and learn about emerging issues. To facilitate these exchanges, this year's Annual Meeting Program Committee worked with members to develop a series of At-Large Panels that highlight and integrate the three key activities that, working together, can elevate Accounting to a learned profession: *Research, Education and Practice*.

These sessions will provide an opportunity for industry leaders to highlight key trends and challenges affecting practice, while passionate scholars will lead discussions about critical, emerging trends in research and education.

## MONDAY, AUGUST 10, 2020

**12:30 PM–1:30 PM EDT**

- 1.03 **Panel—Teaching Inspirations from Cook Prize Winners**
- 1.04 **Panel—Leading a Virtual Classroom Inclusively**

**3:30 PM–4:30 PM EDT**

- 3.03 **Panel—Trueblood Mini-Seminar: Effective Learning through the Trueblood Case Study Series**
- 3.04 **Panel— Innovation in Accounting Education Award Presentation—EY Academic Resource Center**

## TUESDAY, AUGUST 11, 2020

**12:30 PM–1:30 PM EDT**

- 5.03 **Panel—Presidential Scholars**
- 5.04 **Accounting Hall of Fame Induction Ceremony**

**2:00 PM–3:30 PM EDT**

- 6.03 **Panel—The Impact of Major Professional Accounting Journals on the Future of Accounting Education and Practice**

**3:30 PM–4:30 PM EDT**

- 7.03 **Panel—Addressing Racial Disparities in Accounting**

**5:00 PM–6:00 PM EDT**

- 8.03 **Panel—Making It Balance and Promoting the Value of the Accounting Degree**

## WEDNESDAY, AUGUST 12, 2020

**2:00 PM–3:00 PM EDT**

- 10.03 **Panel—Strategies for Success in the Classroom**

## THURSDAY, AUGUST 13, 2020

**2:00 PM–3:30 PM EDT**

- 14.03 **Panel—Effective Learning Strategies Teaching Award Winners**



# Monday Awards

12:05 PM EDT



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

Connie Belden, Butler Community College—Two Year



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

Wendy M. Tietz, Kent State University—Undergraduate



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

Brigitte W. Muehlmann, Babson College—Graduate

2:05 PM EDT



**Outgoing Senior Editor for *The Accounting Review***

Mary E. Barth, Stanford University

***The Accounting Review* Outstanding Reviewers**

Please see page 72 for a list of award recipients



# Monday Speaker

## MONDAY PLENARY SPEAKER



### **Risha Grant, Founder and CEO of Risha Grant LLC**

Motivated by her passion to correct societal isms like racism, sexism, classism and plain old stupidism, it is Risha's personal mission to expose the value of diversity and inclusion while shining a light on the economic impact it creates. From her race, gender and lifestyle choices, to growing a small business and tackling economic issues, every area of her life intersects diversity.

Founder & CEO of Risha Grant LLC, an award-winning diversity consulting and communications firm, as well as an edgy, educational and motivational speaker, author Risha Grant is an internationally renowned diversity, inclusion and bias expert. She covers these topics as NBC KJRH TV News 2 for You community correspondent and host of the JustUs series, through her Tulsa World column, Risha Talks, as a columnist for Black Enterprise Magazine and in her book, *That's BS! How Bias Synapse Disrupts Inclusive Cultures*.

Featured in *Forbes*, *The Financial Times*, *Off Script*, *Bloomberg Media*, *Black Enterprise*, *Radioactive Radio*, *Take the Lead Radio* and *WURD Radio* among other podcasts, local and national media. Risha has also been awarded numerous honors such as being named a 2019 Top 100 HR Influencer by Engagedly, a 2018 Inclusive Leadership Award Winner and Entrepreneur of the Year in 2017.

Through her interactive keynotes and deep-dive training sessions, Risha teaches and empowers attendees with D&I tools to increase their bottom line and permission to get rid of their BS.





# Visit the Membership Area!

## Located in the Virtual Lobby

During the AAA's Virtual Meeting, you will be able to interact live with AAA staff members via chat/video.

- Have Questions About Your Membership? Ask Here!
- Need to Update Your Member Information?
- Learn How to Request a Certificate of Participation or Certificate of Attendance
- Learn How to Complete the Steps to Receive Your Certificate of Completion for CPE Credit Hours

**Sign into Chat in the Membership Area with your name and location to be entered into a drawing for 2021 Annual Meeting Registration! \***

## Hours

Monday, August 10, 2020	11:00 am-6:00 pm EDT
Tuesday, August 11, 2020	11:00 am-6:00 pm EDT
Wednesday, August 12, 2020	11:00 am-6:00 pm EDT
Thursday, August 13, 2020	11:00 am-6:00 pm EDT

## Don't Forget!

**From 6:00 pm-7:00 pm EDT, have some fun networking and meeting new colleagues during the live events!**

\*drawing to be held after the Annual Meeting and winner will be notified via email and announced in an AAA multi-topic email.

MONDAY, AUGUST 10, 2020

9:30 AM–10:30 AM EDT

**Section Business Meeting**

**Strategic and Emerging Technologies Section**

11:00 AM–12:00 PM EDT

**Plenary Session**

**Speaker: Risha Grant, Founder and CEO of Risha Grant LLC**

**Permission: *Granted to Get Rid of Your BS (Bias Synapse)***

12:00 PM–12:30 PM EDT

**Break**

12:05 PM EDT

**Award Presentations**

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

Connie Belden, Butler Community College—Two Year

Wendy M. Tietz, Kent State University—Undergraduate

Brigitte W. Muehlmann, Babson College—Graduate

12:30 PM–1:30 PM EDT

**PANELS AND CONCURRENT SESSIONS**

**1.01 CTLA—Visual Data Communication**

Moderator: Melissa Larson, Brigham Young University

*Best Practices in Visual Communication: Effectively Tell Data's Story.* Gail Hoover King, Washburn University

**1.02 CTLA—Accounting Education Engagement**

Moderator: Lori Hatchell, Aims Community College

*Enhancing Accounting Education: Critical Thinking in Accounting Curricula in the Era of AI.* Kiran M. Parthasarathy, University of Houston; Wayne B. Thomas, The University of Oklahoma; Brian Crowley, Deloitte

**1.03 Panel—Teaching Inspirations from Cook Prize Winners**

Moderator: Mary Stone, The University of Alabama

Panelists: Connie Belden, Butler Community College

Brigitte W. Muehlmann, Babson College

Wendy M. Tietz, Kent State University

**1.04 Panel—Leading a Virtual Classroom Inclusively**

Moderator: Ellen Glazerman, Executive Director, Ernst & Young Foundation, Americas Director, University Relations

Panelist: Ken Bouyer, Americas Inclusiveness Talent and Attraction Team Leader

Keyshia Crawford, Assistant Director, EY Americas Learning

**1.05 Human Capital and External Audits**

Moderator: Robert Carnes, University of Florida

*Acceptance of Long Work Hours in Public Accounting: Contemporary Conflicts across Hierarchical Levels.* Lisa Baudot, University of Central Florida; Khim Kelly, University of Central Florida; Aaron McCullough, University of Central Florida

*Externalities of Financial Statement Fraud on the Incoming Accounting Labor Force.* Robert Carnes, University of Florida; Dane Christensen, University of Oregon; Paul Madsen, University of Florida



**MONDAY, AUGUST 10, 2020**

**12:30 PM–1:30 PM EDT**

*Skill Demands in the Audit Labor Market: Evidence from Job Postings.* Charles Ham, Washington University; Rebecca Hann, University of Maryland; MaryJane Rabier, Washington University; Wenfeng Wang, City University of Hong Kong

*Human Resource Management and Audit Quality.* Jorien Puijssers, Toulouse Business School; Marleen Willekens, KU Leuven; Ines Simac, KU Leuven

### **1.06 Bank Disclosures and Loan Loss Recognition**

Moderator: Rachel W. Flam, Texas A&M University

*Spillover Effect of Peer-to-Peer Lending on the Loan Losses of Commercial Banks.* Jeffrey Ng, The Hong Kong Polytechnic University; Tjomme Rusticus, University of Minnesota; Janus Jian Zhang, The Hong Kong Polytechnic University

Discussant: Rachel W. Flam, Texas A&M University

*Can Stress Test Disclosure Risk-Discipline Banks.* Ling Yang, Queen's University

Discussant: Sarah Noor, Texas A&M University

*Concurrent Lending and Underwriting, Expected Loss Recognition Timelines and Loan Credit Quality.* Emre Kilic, University of Houston; Gerry J. Lobo, University of Houston; Christian K. Sobngwi, The University of Texas Rio Grande Valley

Discussant: Barrett Wheeler, Tulane University

*Lifting the Banking Veil: Credit Standards' Harmonization through Lending Transparency.* Jung Koo Kang, University of Southern California; Maria Loumiotis, The University of Texas at Dallas; Regina Wittenberg-Moerman, University of Southern California

Discussant: Wanjia Zhao, Texas A&M University

### **1.07 Analysts and the Information Environment**

Moderator: Chuchu Liang, University of California, Irvine

*Information Transfers from Peer Firms' Analyst Revisions.* Lily Chen, The University of Auckland; Philip Shane, The College of William and Mary; Xiaohua Wu, Queensland University of Technology; Yuyu Zhang, Queensland University of Technology

Discussant: Ruby Lee, University of Florida

*Analyst Transitions and Knowledge Spillover.* Xijiang Su, University of Toronto; Ole-Kristian Hope, University of Toronto

Discussant: Chuchu Liang, University of California, Irvine

### **1.08 Disclosure, Credit Markets and Suppliers**

Moderator: Shijia Wu, University of California, Irvine

*Do Management Earnings Forecasts Matter in Loan Markets and Why?* Xinghua Gao, Washington State University; Yonghong Jia, Iowa State University; Nicholas Krupa, University of Florida; Jennifer Tucker, University of Florida

Discussant: To Be Announced

*Institutional Lenders and Corporate Disclosures: A Natural Experiment.* Lin Cheng, The University of Arizona; Qiang Cheng, Singapore Management University; Liwei Weng, Arizona State University; Mark Yuzhi Yan, The University of Arizona

Discussant: To Be Announced

*Credit Default Swaps and Non-GAAP Earnings Disclosure.* Dirk E. Black, University of Nebraska—Lincoln; Kalin S. Kolev, Baruch College—CUNY; Binghao (Jimmy) Zhao, Southwestern University of Finance and Economics

Discussant: To Be Announced

*Do Mandatory Disclosures Affect a Firm's Decision to Contract with Outside Suppliers?* In Gyun Baek, University of Wisconsin—Madison; Mary Lee, The University of Utah

Discussant: Brooke Beyer, Kansas State University

### **1.09 Current Issues in Accounting II**

Moderator: To Be Announced

*A Content Based Assessment of the Relative Quality of Leading Accounting Journals.* William Cready, The University of Texas at Dallas; Bo Liu, Susquehanna University; Di Wang, Xiamen University

Discussant: Judith Hermis, Naval Postgraduate School

**MONDAY, AUGUST 10, 2020**

**12:30 PM–1:30 PM EDT**

*Going Digital: Implications for Firm Value and Performance.* Wilbur Chen, Harvard University; Suraj Srinivasan, Harvard University

Discussant: To Be Announced

*Labor Unions and Tone Management.* Matt Bjornsen, University of Nebraska at Kearney; Chuong Do, University of Nevada, Reno; Thomas Omer, University of Nebraska—Lincoln

Discussant: To Be Announced

*A Textual Analysis of Regular Elite and Practitioner Journals: Is Accounting's Research-Practice Gap Real or Perceived?* Ferhat D. Zengul, The University of Alabama at Birmingham; Nurettin Oner, The University of Alabama at Birmingham; James D. Byrd, The University of Alabama at Birmingham; Mark A. Edmonds, The University of Alabama at Birmingham; Frank M. Messina, The University of Alabama at Birmingham; Arline A. Savage, The University of Alabama at Birmingham

Discussant: To Be Announced

### **1.10 Financial Reporting and Management in Governments and Not-For-Profits**

Moderator: Scott Dell, Francis Marion University

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

Discussant: Won Jung Kim, California State University, Sacramento

*Capital Asset Accounting Policies Under GASB Statement No. 34: Characteristics and Implications.* Ryan McDonough, Rutgers, The State University of New Jersey, Newark and New Brunswick; Claire J. Yan, Rutgers, The State University of New Jersey, Newark and New Brunswick

Discussant: James Potepa, The George Washington University

*Capital Structure and Performance Implications of Special-Purpose Governments.* Robert J. Eger, Naval Postgraduate School; Judith Hermis, Naval Postgraduate School

Discussant: Ryan McDonough, Rutgers, The State University of New Jersey

*A Quest for a Small Surplus: Accrual and Real-Based Earnings Management by UK Nonprofits.* Farooq Mahmood, Kingston University; Salma Ibrahim, Kingston University

Discussant: Benedikt Quosigk, Kennesaw State University

### **1.11 Panel—Can Current Accounting Standards Account for the Impacts of Climate Change?**

Moderator: Robert Hodgkinson, ICAEW

Panelists: Richard Barker, University of Oxford

Rachna Prakash, The University of Mississippi

Mary Tokar, International Accounting Standards Board

### **1.12 Investigating Costs and Investments**

Moderator: To Be Announced

*Idiosyncratic Costs.* Mark Anderson, University of Calgary; Raj Mashruwala, University of Calgary; Ye Wang, University of Calgary; Rong Zhao, University of Calgary

Discussant: André Hoppe, University of Cologne

*Employee Quality, Internal Information and Corporate Investment Efficiency: Firm Level Evidence.* Yige Jin, Xi'an Jiaotong University; Xing Li, Xi'an Jiaotong University; Gaoliang Tian, Xi'an Jiaotong University

Discussant: Dmitri Byzalov, Temple University

*Customer Concentration and Investment Behavior.* Yichen Tsai, Tunghai University; Shu-Hsing Li, National Taiwan University and Tunghai University

Discussant: Célia Lemaire, Strasbourg University

*On Costless-Renegotiation Proofing in Binary Agency Models.* Christian Lukas, Friedrich Schiller University Jena

Discussant: Haijin Lin, University of Houston

**MONDAY, AUGUST 10, 2020**

**12:30 PM–1:30 PM EDT**

**1.13 Panel—Sustainability Disclosure: North American and European Perspectives**

Moderator: Francesca Sharp, ICAEW

Panelists: Michael L Kraten, Houston Baptist University

Rick Kravitz, *CPA Journal*

Paul Sobel, Committee of Sponsoring Organizations of the Treadway Commission (COSO)

Davinder Valeri, CPA Canada

**1.14 Accounting Education—The Market and Graduates**

Moderator: Joseph Krupka, Florida State University

*Development of Generic Skills in Accounting Education: Comparing the Perceptions of Students, Graduates, Educators, and Employers.* Mohammed Al Mallak, Massey University; Fawzi Laswad, Massey University; Lin Mei Tan, Massey University

Discussant: Judith A. Sage, Sage & Sage

*The Potential Role of Accounting DBA Programs in Alleviating the Shortage of Doctoral Qualified Accounting Professors in the United States.* Robert Houmes, Jacksonville University

Discussant: Vitor Hideo Nasu, University of Sao Paulo

*The Effect of Academic Performance, Internship Experience, Gender, and Being a Transfer Student on Early Job Attainment of Accounting Graduates.* Hossein Nouri, The College of New Jersey; Carolyn Previti, The College of New Jersey

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

**1:30 PM–2:00 PM EDT**

**Break**

**2:05 PM EDT**

**Award Presentations**

**Outgoing Senior Editor for *The Accounting Review***

Mary E. Barth, Stanford University

***The Accounting Review* Outstanding Reviewer Awards**

See page 72 for a list of award recipients

**2:00 PM–3:00 PM EDT**

**PANELS AND CONCURRENT SESSIONS**

**2.01 CTLA—Excel Assignments for Accountants**

Moderator: Mitchell Franklin, Le Moyne College

*Using Advanced Excel Functions to Teach Blockchain Concept.* Jose Victor Lineros, University of North Texas

*Using Excel to Create and Evaluate a Benford Analysis.* Richard S. Rand, Tennessee Tech University

**2.02 CTLA—Teaching Posters Group I**

Moderator: Jennifer M. Cainas, University of South Florida

*A Case Study in Revenue Recognition.* Darius Fatemi, Northern Kentucky University; Erin Masters, Northern Kentucky University

*Data Visualizations: Helping Students See Financial Accounting Concepts.* Wayne B. Thomas, The University of Oklahoma

*Five Instructional Tools for the Accounting Classroom: Formative Classroom Assessment Techniques.* Sid C. Bundy, Tennessee Tech University

*Reinforcing Manufacturing Accounting Principles by Taking Students on a Plant Tour.* Tim Creel, Lipscomb University; Veronica Paz, Indiana University of Pennsylvania; Christina M. Olear, The Pennsylvania State University Brandywine



**MONDAY, AUGUST 10, 2020**

**2:00 PM–3:00 PM EDT**

*Teaching Process Costing with No Formulas.* Louis A. Fayard, The University of Tennessee at Chattanooga

### **2.03 Intentionally Skipped**

### **2.04 Tax Planning**

Moderator: Miles A. Romney, Florida State University

*Conforming Tax Avoidance and Firm Value.* David R. Tree, Old Dominion University

Discussant: Scott G. Rane, University of Florida

*Corporate Tax Planning, Perceptions of Corporate Social Responsibility, and Stakeholder Behavior.* Cécile Bazart, University of Montpellier; Andrew D. Cuccia, The University of Oklahoma; Shannon Jemiolo, Canisius College; Madeleine Stiglingh, University of Pretoria

Discussant: Mary Vernon, University of Wisconsin—Madison

*Tax Incentives, Factor Substitution, and Total Factor Productivity.* Savannah Guo, University of Nevada, Reno; Ning Hu, Southwestern University of Finance and Economics; Jianqiang Li, Shanghai University of Finance and Economics

Discussant: Barbara Maria Beatriz Stage, University of Mannheim

*The Geography of Corporate Tax Avoidance.* Yuan Ping, The Australian National University; Hai Wu, The Australian National University; Xiu-Ye Zhang, The Australian National University

Discussant: Jennifer Luchs-Nunez, University of Connecticut

### **2.05 Panel—The Impact of COVID-19 on Accounting and Auditing Matters**

Moderator: Julie Bell Lindsay, Center for Audit Quality

Panelists: Christine Davine, Deloitte & Touche LLP

Duane DesParte, PCAOB

James Estes, EY

Sagar Teotia, SEC

### **2.06 Panel—SEC/FASB/IASB Update**

Moderator: Daniel Wangerin, University of Wisconsin—Madison

Panelists: Christine Botosan, FASB

Mary Tokar, International Accounting Standards Board

John Vanosdall, SEC

### **2.07 Earnings Management I**

Moderator: Suye Wang, The University of Texas at Arlington

*Performance-Related Pay in UK Companies: An Examination of Earnings Management around Bonus Thresholds and Targets.* Muhammad Tahir, The University of Newcastle; Salma Ibrahim, Kingston University London

Discussant: To Be Announced

*Deferred Gratification: Acquirers' Earnings Management During the Interim Period of Acquisitions.* Winifred Huang, University of Bath; Yuechan Lu, University of Massachusetts Boston

Discussant: To Be Announced

*Gift Card Liabilities and Earnings Management.* Ting-Tsen Yeh, Louisiana State University Shreveport; Jian Zhou, University of Hawaii at Manoa

Discussant: To Be Announced

### **2.08 Financial Reporting Quality**

Moderator: Sarah Noor, Texas A&M University

*Internalities of Disclosure Choice: Evidence from SG&A Cost Management Decisions.* Nishant Agarwal, The University of Western Australia; Abdul Khizer, Indian School of Business

Discussant: To Be Announced

**MONDAY, AUGUST 10, 2020**

**2:00 PM–3:00 PM EDT**

*Accounting Quality and Household Stock Market Participation.* Min Kim, Arizona State University

Discussant: To Be Announced

*The Effect of Financial Reporting Quality on the Cost of Equity Financing: Evidence from PIPE Offerings.* C. S. Agnes Cheng, The Hong Kong Polytechnic University; Zhi Li, The Hong Kong Polytechnic University; Jing Xie, The Hong Kong Polytechnic University

Discussant: To Be Announced

*Accounting Reporting Complexity and Firm-Level Investment Efficiency.* Shira Cohen, Temple University

Discussant: To Be Announced

## **2.09 Risk and Fraud Detection**

Moderator: Robert Carnes, University of Florida

*Company Specific Risk and Small Company Valuation.* James A. DiGabriele, Montclair State University

Discussant: To Be Announced

*Outsiders Looking In: Do Non-permanent Workers Whistleblow?* D. Kip Holderness Jr, West Virginia University; Andrea M. Scheetz, Georgia Southern University; Joseph Wall, Marquette University

Discussant: Timothy J. Fogarty, Case Western Reserve University

*Impact on The Firm Value of Financial Institutions from Penalties for Violating Anti-Money Laundering and Economic Sanctions Regulations.* Kathleen Gowin, Kathleen Gowin Consulting ; Daphne Wang, Jacksonville University; Surendranath R. Jory, University of Southampton; Thanh Ngo, East Carolina University; Robert Houmes, Jacksonville University

Discussant: To Be Announced

## **2.10 Panel—Perspectives and Directions of International Accounting Research: A Panel of Editors**

Moderator: Katherine Schipper, Duke University

Panelists: Beatrice Garcia Osma, *European Accounting Review*, Universidad Carlos III de Madrid  
Joanna Ho, *Journal of International Accounting Research*, University of California, Irvine  
Mark Lang, *Journal of Accounting and Economics*, The University of North Carolina at Chapel Hill

## **2.11 Executive Compensation**

Moderator: Dirk E. Black, University of Nebraska—Lincoln

*Determinants of CSR Performance Metrics in CEO Compensation Contracts.* Zhe Michael Guo, Boston University

Discussant: Andrea Pawliczek, University of Missouri

*The Role of Chief Human Resource Officer in Compensation and Innovation: CEO's Right-Hand Man or Henchman?* Natalie Kyung Won Kim, Seoul National University; Sewon Kwon, Sejong University; Jae Yong Shin, Seoul National University

Discussant: Dan Way, Clemson University

## **2.12 Trust, Security, Cybersecurity and Fraud**

Moderator: Christina M. Olear, The Pennsylvania State University

*Using the 2019 JBE Conference and 2017 JIS Themed Issue as Natural Experiments to Examine the Initiative to Create the New Field of AIS-Ethics.* Michael Alles, Rutgers, The State University of New Jersey

Discussant: Robyn Raschke, University of Nevada, Las Vegas

*Entrepreneurs' Facial Trustworthiness, Gender, and Crowdfunding Success.* Yang Duan, Hong Kong Baptist University; Tien-Shih Hsieh, University of Massachusetts Dartmouth; Ray Wang, Hong Kong Baptist University; Zhihong Wang, Clark University

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

*The Informativeness of Cybersecurity Risk Disclosure: Decoding the Contents of Cybersecurity Risk Disclosure through Textual Analysis.* Arion Cheong, Rutgers, The State University of New Jersey; Soohyun Cho, Rutgers, The State University of New Jersey; Won Gyun No, Rutgers, The State University of New Jersey; Kyunghye Yoon, University of San Francisco

Discussant: Robyn Raschke, University of Nevada, Las Vegas

*Building Trust from Code: Disclosure Commitments on Blockchains.* Yang Yue, The University of British Columbia

Discussant: Thomas George Calderon, The University of Akron

**MONDAY, AUGUST 10, 2020**

**2:00 PM–3:00 PM EDT**

### **2.13 Teaching Cases in Accounting—General**

Moderator: To Be Announced

*What Makes a Successful Academic Accounting Department? A Multidimensional Longitudinal Analysis.* Timothy J. Fogarty, Case Western Reserve University

*Never Give Up: The Many Messes Created by Control Weaknesses.* Kel-Ann Eyler, Georgia State University; Carley Ferguson, Mohawk Industries; Carol Springer Sargent, Middle Georgia State University; Brad Shafter, Kennesaw State University

*Benchmark Ratio Analysis Using One's Own College: An Experiential Learning Project for the Governmental and Not-For-Profit Accounting Courses.* Mary Michel, Manhattan College

*Should all Exams in Accounting Be "Open Book" Exercises? A Thought Provocation.* Timothy J. Fogarty, Case Western Reserve University

### **2.14 Panel—Experiential Lessons to Develop Critical Thinkers**

Moderator: Susan Wolcott, WolcottLynch

Panelists: Jill Mitchell, Northern Virginia Community College

Susan Wolcott, WolcottLynch

**3:00 PM–3:30 PM EDT**

### **Break**

**3:05 PM EDT**

### **Award Presentations**

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

Margaret H. Christ, The University of Georgia

Scott Emmett, Arizona State University

Jason Guthrie, EY

William R. Titera, Retired EY Partner

David A. Wood, Brigham Young University

**3:30 PM–4:30 PM EDT**

### **PANELS AND CONCURRENT SESSIONS**

#### **3.01 CTLA—2019 Mark Chain/AICPA Award Winners**

Moderator: Mfon Akpan, Savannah College of Art and Design

Winner: *Integration in Accounting Curriculum: Leading by Example.* Mahendra R. Gujarathi, Bentley University

Honorable Mention: *Benchmark Ratio Analysis Using One's Own College: A Service-Learning Project For The Governmental and Not-For-Profit Accounting Course.* Mary Michel, Manhattan College

#### **3.02 CTLA—Roundtables: Education Tips I**

Moderator: Richard Walstra, Dominican University

*Accounting: It's Not Just Numbers. Engaging Students through Reflection.* Cathy Duffy, Champlain College

*Be the Change! Fill the Gap!* Denise Probert, Wiley

*Connecting with the Social Media Generation: Using Instagram in Introductory Accounting to Encourage Student Engagement.* Christie Novak, Le Moyne College

*Creating Authentic Learning Assessments for Introductory Accounting Courses.* Sarah Elizabeth Johnson, Oklahoma State University; Adam Stroud, Oklahoma State University

*Enhanced Student Learning Using "Cheat Sheets."* Jonathan M. Wild, Oklahoma State University



**MONDAY, AUGUST 10, 2020**

**3:30 PM–4:30 PM EDT**

### **3.03 Panel—Trueblood Mini-Seminar: Effective Learning through the Trueblood Case Study Series**

Moderator: Janet Butchko, Deloitte Foundation

Panelists: Stephen R. Moehrle, University of Missouri—St. Louis  
Jennifer A. Reynolds-Moehrle, University of Missouri—St. Louis

### **3.04 Panel—Innovation in Accounting Education Award Presentation—EY Academic Resource Center**

Moderator: Norbert Tschakert, Salem State University

Panelists: Catherine Banks, Ernst & Young Foundation and EY Academic Resource Center  
Margaret H. Christ, University of Georgia  
Scott Emmett, Arizona State University  
Janet Guthrie, EY  
David A. Wood, Brigham Young University

### **3.05 Investor Judgments**

Moderator: Laura R. Guichard, Louisiana State University

*Do Investors See the Darkness in Narcissism?* Anis Triki, University of Rhode Island; Gilberto Marquez Illescas, University of Rhode Island

Discussant: Shankar Venkataraman, Bentley University

*President Trump's Tweets and Investor Attention: How the President's Criticisms of Firms Boosts Their Market Returns.* Arthur J. O'Connor, CUNY—School of Professional Studies; Calvester Legister, John Jay College of Criminal Justice; Vijay Sai Sampath, Fairleigh Dickinson University

Discussant: William Lyle, University of Florida

*The Role of Gender Stereotypes in the Humanization of Robo-Advisors.* Stacey Whitecotton, Arizona State University

Discussant: Natasha Bernhardt, Cornell University

*Analysts' EPS Forecasts: The Effects of Forecast Uncertainty and Forecast Precision on Investors' Judgments of Forecast Reliability.* Clarence Goh, Singapore Management University

Discussant: Shankar Venkataraman, Bentley University

### **3.06 Tax-Motivated Income Shifting**

Moderator: Katharine Drake, The University of Arizona

*Patent Concentration, Asymmetric Information, and Tax-Motivated Income Shifting.* Harald J. Amberger, Dartmouth College and WU Vienna University of Economics and Business; Benjamin Osswald, University of Wisconsin—Madison

Discussant: Wayne L. Nesbitt, Michigan State University

*Tax Holidays, Foreign Investment, and Income Shifting.* Zackery D. Fox, University of Oregon; Linda Krull, University of Oregon; Scott G. Rane, University of Florida

Discussant: Benjamin Osswald, University of Wisconsin—Madison

*Tax-Motivated Income Shifting by Multinationals under a Worldwide Tax System: Evidence from Korea.* Bomi Song, Gachon University

Discussant: Danielle Stanley, The University of Tennessee

### **3.07 Audit Quality and Strategic Auditing**

Moderator: To Be Announced

*Less is More: Does Audit Risk Disclosure Improve Financial Reporting Precision and Audit Quality?* Mingcherng Deng, Baruch College—CUNY; Xiaoyan Wen, Texas Christian University

*How Changing Economic Conditions Over Multiple Periods Affect Earnings Overstatements, Audit Risk, and Market Prices.* Evelyn R. Patterson, Indiana University—Purdue University Indianapolis; John Reed Smith, Indiana University—Purdue University Indianapolis; Sammuell L. Tiras, Indiana University—Purdue University Indianapolis

*The Effect of Enforcement on Auditor Conservatism.* Mareike Peters-Olbrich, University of Cologne; Selina Orthaus, University of Cologne

*An Artificial Intelligence Audit Algorithm Based on Eye Tracking and Machine Learning.* Xi Xu, Xiamen University; Yasheng Chen, Xiamen University

*Understanding the Role of Memory in Auditing and Forensic Accounting Interviews Using a Series of In-Class Exercises.* Joan Fico, Fordham University; Dave Walsh, DeMontfort University Leicester

**MONDAY, AUGUST 10, 2020**

**3:30 PM–4:30 PM EDT**

### **3.08 Earnings Management III**

Moderator: Shuoyuan He, San Francisco State University

*Meeting-or-Beating Earnings Benchmarks: The Effect of Natural Disasters.* Jonghan Park, The Chinese University of Hong Kong; Tianming Zhang, Florida State University

Discussant: To Be Announced

*CFO Promotion-Based Incentives and Earnings Management.* Steven W. Lin, The University of Memphis; Ruonan Liu, University of the Pacific; John Changjiang Wang, University of Cincinnati

Discussant: To Be Announced

*CEOs' Capital Gains Tax Burden and Earnings Management.* Heeick Choi, University of Massachusetts Lowell; Huiqi Gan, University of Massachusetts Lowell; Khondkar Karim, University of Massachusetts Lowell; Yiye Zhang, University of Massachusetts Lowell

Discussant: To Be Announced

*The BP Oil Spill and Income Classification Shifting of Oil and Gas Companies.* Michael J. Lacina, University of Houston—Clear Lake; Shanshan Pan, University of Houston—Clear Lake; Steve Garner, Tennessee Tech University

Discussant: To Be Announced

### **3.09 Economic Consequences of Litigation**

Moderator: To Be Announced

*Is Derivative Litigation an Effective Corporate Governance Mechanism?* Szu Fan Chen, The Hong Kong University of Science and Technology; Ping-Sheng Koh, ESSEC Business School

Discussant: Richard M. Crowley, Singapore Management University

*Judicial Precedents on GAAP Violations, Litigation Risk and Misreporting.* Benedikt Franke, University of Côte d'Azur; Allen Huang, The Hong Kong University of Science and Technology; Reeyarn Li, University of Mannheim

Discussant: Yeo Sang Yoon, University of Minnesota

*Spillover Effects in Securities Litigation.* Dain C. Donelson, The University of Texas at Austin; Rachel W. Flam, Texas A&M University; Christopher Yust, Texas A&M University

Discussant: To Be Announced

### **3.10 Financial Institutions I**

Moderator: Anthony A. Meder, Binghamton University, SUNY

*Accounting Misstatements and Disaggregation Quality of Financial Statements.* Meng Huang, University of Kentucky; Nicole Thorne Jenkins, University of Kentucky; Le Luo, Central University of Finance and Economics; Hong Xie, University of Kentucky

Discussant: To Be Announced

*Do Banks Really Sell Securities to Smooth Earnings?* John Aland, University of Michigan; Jeffrey J. Burks, University of Notre Dame

Discussant: To Be Announced

*Interplay between Accounting and Prudential Regulation.* Jeremy Bertomeu, University of California, San Diego; Lucas Mahieux, Tilburg University; Haresh Sapra, University of Chicago

Discussant: Hyun Hwang, The University of Texas at Austin

*Do Banks Rely on the Secondary Corporate Bond Market for Borrower Monitoring?* Mahfuz Chy, University of Missouri; Hoyoun Kyung, University of Missouri

Discussant: Musa Subasi, University of Maryland College Park

*When a Central Bank Becomes a Market Player.* Bok Baik, Seoul National University; David Sunghyo Kim, Seoul National University; David Sunghyo Kim, Seoul National University

Discussant: To Be Announced

### 3.11 Current Issues in Accounting III

Moderator: To Be Announced

*Manipulation of Pension Discount Rates: Biases in Estimation, and International Evidence.* Jiaman Xu, The University of Edinburgh; Seth Armitage, The University of Edinburgh; Ronan Gallagher, The University of Edinburgh

Discussant: To Be Announced

*The Impact of Redacting Information from SEC Filings on the SEC Oversight Process.* Kalin S. Kolev, Baruch College—CUNY; Daeun Lee, Baruch College—CUNY; Monica Neamtiu, Baruch College—CUNY

Discussant: To Be Announced

*Modeling Skewness Determinants.* Sudipta Basu, Temple University; Dmitri Byzalov, Temple University

Discussant: To Be Announced

*Are Individual Investors Informed Traders? Evidence from Their Mimicking Behavior.* Ted Polat, George Mason University

Discussant: Xijiang Su, University of Toronto

### 3.12 Factors Affecting Bank Risks

Moderator: Wei Wang, Temple University

*Do Operations in Offshore Financial Centers Blow the Whistle on Bank Risks?* Wenxia Ge, University of Manitoba; Jeong-Bon Kim, City University of Hong Kong; Tiemei Li, University of Ottawa; Jing Zhang, University of Colorado Denver

Discussant: Janus Jian Zhang, The Hong Kong Polytechnic University

*Is Liquidity Beneficial to Banks? The Heterogeneous Effects of Quantitative Easing on European Banks' Valuation.* Sara Longo, Free University of Bolzano; Antonio Parbonetti, University of Padova; Amedeo Pugliese, University of Padova

Discussant: Wei Wang, Temple University

*Fair-Value-Related Asymmetric Prudential Filter and the Quality of Regulatory Capital: Evidence from Chinese Banking Industry.* Xiaozhe Lu, Renmin University of China; Shanshan Zhang, Beijing Jiaotong University

Discussant: Sara Longo, Free University of Bolzano

### 3.13 Dialogue on Control

Moderator: To Be Announced

*The Joint Effects of a Manager's Level of Narcissism and Incentive Scheme on Employee Effort.* Miriam Kristina Maske, Bundeswehr University Munich; Matthias Sohn, European University Viadrina; Bernhard Hirsch, Bundeswehr University Munich

*Users of Accounting Information Trust in Big Data.* Bingxin Liu, Monash University; Carla L. Wilkin, Monash University; Leona Wiegmann, Monash University

### 3.14 Government and Regulation

Moderator: Anne Schnader, Suffolk University

*Political Grammars of Justification and Cost-Benefit Analysis in SEC Rulemaking.* Lisa Baudot, University of Central Florida; Dana Wallace, University of Central Florida

Discussant: Mitchell Stein, Western University

*Pulling at the Boundaries: Boundary Work and the Auditing of Government Advertising in Ontario.* Paul Andon, UNSW Sydney; Clinton Free, UNSW Sydney; Vaughan Radcliffe, Western University; Mitchell Stein, Western University

Discussant: Patrick Kelly, Providence College

*Examining PCAOB Disciplinary Orders on Small Auditors: Evidence from Settled Disciplinary Orders from 2005–2018.* Jun Guo, Rutgers, The State University of New Jersey; Ethan Kinory, Rutgers, The State University of New Jersey; Yaou Zhou, Rutgers, The State University of New Jersey

Discussant: To Be Announced

*A Descriptive Account of PCAOB Enforcement Actions Against Public Accounting 2002–2018.* Natalie T. Churyk, Northern Illinois University; Timothy J. Fogarty, Case Western Reserve University; Alan Reinstein, Wayne State University

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



**MONDAY, AUGUST 10, 2020**

**4:30 PM–5:00 PM EDT**

**Break**

**5:00 PM–6:00 PM EDT**

**PANELS AND CONCURRENT SESSIONS**

**4.01 CTLA—Video Creation**

Moderator: Angela W. Spencer, Oklahoma State University

*5 Secrets to Creating Engaging Videos for Learning.* Amanda White, University of Technology, Sydney

**4.02 CTLA—Roundtables: Technology Tips**

Moderator: Eva M. Ström, Hanken School of Economics

*Explain Everything—Recording Lectures and Tutorials for Student Success.* Candace Witherspoon, Valdosta State University

*Teaching Accounting Online with a Social Media Platform.* Chris Edmonds, The University of Alabama at Birmingham

*Teaching Data Analytics at the Introductory Level.* Mark A. Edmonds, The University of Alabama at Birmingham

*Reflection on Integrating the Future of Accounting Topic into the Accounting Teaching Curriculum.* Sarah Yang Spencer, The University of Melbourne; Andrew Lewinsky, The University of Melbourne

**4.03 Panel—Juror Decision-Making Research: Opportunities and Challenges**

Moderator: Yoon Ju Kang, University of Massachusetts Amherst

Panelists: Ann Backof, University of Virginia

Mark Peecher, University of Illinois at Urbana-Champaign

Drew Reffett, Miami University

**4.04 Panel—Global Audit Reform: Opportunity for Radical Change?**

Moderator: Robert Hodgkinson, ICAEW

Panelists: Julie Bell Lindsay, Center for Audit Quality

Warren Mauron, University of the Witwatersrand

Miguel Minutti-Meza, University of Miami

Roger Simnett, UNSW Sydney

**4.05 Financial Archival Studies on Gender Diversity**

Moderator: To Be Announced

*Women Directors' Representation on the Board and Firms' Debt Financing Capacity.* Yanting Shi, New York University

*Women Help Women: Female Loan Officers and Women Empowerment in Microfinance Institutions.* Yi Wang, Zhengzhou University of Aeronautics; Heng Yue, Singapore Management University; Jigao Zhu, University of International Business and Economics

*Corporate Board Diversity and Performance: Nonlinear Dynamics.* Shirley J. Daniel, University of Hawaii at Manoa; Ying Guo, California State University, East Bay; Fujiao Xie, Brooklyn College—CUNY

**4.06 Earnings Management IV**

Moderator: Haihao Lu, University of Waterloo

*Round Number Reference Points and Irregular Patterns in Reported Gross Margins.* Matthew Cedergren, University of Pennsylvania; Valerie Li, University of Washington, Bothell

Discussant: To Be Announced

*Bank Earnings Management and Performance Reporting of Comprehensive Income.* Yiting Cao, California State University, Los Angeles

Discussant: To Be Announced

*Employees' Financial Wellness, Productivity, and Firms' Myopic Behavior.* Lars Helge Hass, The University of Iowa; Paul Hribar, The University of Iowa; Claudia Marangoni, Lancaster University; Roberto Pinto, Lancaster University

Discussant: To Be Announced

**Published as of July 29. Visit AAAHQ.ORG for current program.**

**MONDAY, AUGUST 10, 2020**

**5:00 PM–6:00 PM EDT**

*CEO-CFO Joint Tenure and Earnings Management.* Mona Khaled Almatouq, The George Washington University; Edward Sul, The George Washington University  
Discussant: To Be Announced

#### **4.07 Executive Compensation I**

Moderator: To Be Announced

*Where are the Clawbacks?* Dane Christensen, University of Oregon; Lance Gabrielsen, University of Oregon; Kyle Peterson, University of Oregon  
Discussant: Xiaoli Guo, University of North Dakota

*Clawback Provisions and Corporate Social Responsibility.* Joonil Lee, KyungHee University; Peter SH. Oh, McGill University; Patrick W. Ryu, The University of Georgia; Jingjing Zhang, McGill University  
Discussant: To Be Announced

#### **4.08 Nonfinancial Disclosure I**

Moderator: To Be Announced

*The Effect of Block-Holders on Financial Reporting Quality: Evidence from Cross-Holding Ownership.* Xiangpei Chen, The George Washington University  
Discussant: To Be Announced

*Private Equity Ownership and Financial Misreporting.* Shuyang Wang, Northeastern University  
Discussant: To Be Announced

*Is Myopia Contagious? The Effect of Investor Culture on Corporate Disclosure Time Orientation.* Francois Brochet, Boston University; Heather Li, Nanyang Technology University; Patricia Naranjo, Rice University  
Discussant: To Be Announced

*Protecting Wall Street or Main Street: SEC Monitoring and Enforcement of Retail-Owned Firms.* Michael Iselin, University of Minnesota; Bret Johnson, George Mason University; Jacob Ott, University of Minnesota; Jacob Raleigh, University of Minnesota  
Discussant: To Be Announced

#### **4.09 Debt Contracting and Credit Ratings I**

Moderator: To Be Announced

*Observed Risk and Loss Reduction Effects of Collateral on Loan Pricing.* Yi Duo, Binghamton University, SUNY; Anthony A. Meder, Binghamton University, SUNY  
Discussant: To Be Announced

*Estimating the Cost of Control Rights in the Corporate Loan Market.* Andrew Bird, Carnegie Mellon University; Stephen A. Karolyi, Carnegie Mellon University; Thomas Rucht, Carnegie Mellon University  
Discussant: To Be Announced

*Firm-Level Political Risk and Bank Loan Contracting.* Yang Wang, The Hong Kong Polytechnic University  
Discussant: Chunmei Zhu, University of Waterloo

*The Trading Response of Institutional Shareholders around Shifts of Firm Control.* Shijun Cheng, University of Maryland College Park; Musa Subasi, University of Maryland College Park; Gerald Ward, University of Maryland College Park; Gerald Ward, University of Maryland College Park; Yue Zheng, The Hong Kong University of Science and Technology  
Discussant: Anthony Meder, Binghamton University, SUNY

#### **4.10 Value Relevance of Intangible Assets**

Moderator: Chris Skousen, Utah State University

*Capitalization of R&D under IFRS and Market Uncertainty in the Valuation Process.* Dimos Andronoudis, University of Bristol; Fanis Tsoligkas, University of Bath  
Discussant: Marvin Wee, The Australian National University

*Should Negative Goodwill Be Recognized as Income? Evidence from Japan.* Yoshiaki Amano, Kyoto University  
Discussant: Junjian Gu, University of Tsukuba

**MONDAY, AUGUST 10, 2020**

**5:00 PM–6:00 PM EDT**

#### **4.11 Dialogue on Interfirm Relationships and Strategy**

Moderator: To Be Announced

*Business Strategy, Managerial Incentives, and Strategic Investments.* Rajiv Banker, Temple University; Jingshu Luo, Temple University; Xinjie Ma, Temple University

*Labour Adjustment Strategies and Performance.* Dongning Yu, University of Calgary

*The Spillover Effect of CEO Myopia on the Product Market.* Yifan Jia, City University of Hong Kong; Zheng Wang, City University of Hong Kong; Jing Wu, The Chinese University of Hong Kong; Zilong Zhang, City University of Hong Kong

#### **4.12 Political and Ethical Issues**

Moderator: Lisa Baudot, University of Central Florida

*Family Firms and Penalized Firm Misconduct.* Lele Chen, The University of Texas at San Antonio; Jennifer Yin, The University of Texas at San Antonio

*Religious Tradition and Employee Compensation.* Henry He Huang, Yeshiva University; Shangkun Liang, Central University of Finance and Economics; Jindan Zhang, Zhejiang University of Finance and Economics; Gang Zhao, Zhejiang University of Finance and Economics

*Say on Pay: A Meta-Analysis of the Empirical Evidence.* Hussein Issa, Rutgers, The State University of New Jersey; Stephani A. Mason, DePaul University; Stephani A. Mason, DePaul University; Dan Palmon, Rutgers, The State University of New Jersey; Andrea Tsentides, Rutgers, The State University of New Jersey

*The Green New Deal, Financial Statements and the Accounting Profession.* Sunita Rao, Washburn University

#### **4.13 Text Analysis and Applications**

Moderator: Cindy Yoshiko Shirata, Tokyo International University

*Accounting Narratives and the Fog Index: A Review.* Ekaete Efretruei, The University of Newcastle

Discussant: Sunita Goel, Siena College

*A Study Comparing MD&As of Stronger to Weaker Companies—Using Textual Analysis to Determine Readability.* Roberta J. Cable, Pace University; Patricia Healy, Pace University; Riley Iafrate, Pace University

Discussant: Scott L. Summers, Brigham Young University

#### **4.14 Methods to Help Students Develop Key Work Place Skills**

Moderator: Scott Dell, Francis Marion University

*Fostering Creativity in Audit through Co-Created Role-Play.* Lisa Powell, Monash University; Nick McGuigan, Monash University; Damien Lambert, Monash University; Ashna Prasad, Monash University; Jerry Lin, Monash University

Discussant: Edward R. Walker, University of Central Oklahoma

*Developing Business Process and Query Skills for Solving Business Problems.* A. Faye Borthick, Georgia State University; Gary P. Schneider, California State University, Monterey Bay; Ann D. O'Brien, University of Wisconsin—Madison

Discussant: David Stubing, George Mason University

*Serendipity in Accounting: Teaching Students how to Navigate a Changing World.* Elena Klevsky, The University of New Mexico; Marsha M. Huber, Youngstown State University

Discussant: Vijay Sai Sampath, Fairleigh Dickinson University



**MONDAY, AUGUST 10, 2020**

**6:00 PM-7:00 PM EDT**

**Section Block Parties**

**American Taxation Association Section**

**Auditing Section**

**Public Interest Section**

**Strategic and Emerging Technologies Section**

**Section Business Meetings**

**Teaching, Learning and Curriculum Section**

**Two-Year College Section**

# Tuesday Awards

12:05 PM EDT



**Distinguished Contributions to Accounting Literature Award**

Scott D. Dyreng, Duke University



**Distinguished Contributions to Accounting Literature Award**

Michelle Hanlon, Massachusetts Institute of Technology



**Distinguished Contributions to Accounting Literature Award**

Edward L. Maydew, The University of North Carolina at Chapel Hill

1:35 PM EDT



**Lifetime Service Award**

William F. Ezzell, Jr., Deloitte LLP, Retired (1949–2018)



**Lifetime Service Award**

George W. Krull Jr., Grant Thornton LLP, Retired



**Lifetime Service Award**

Beatrice Sanders, KPMG LLP

4:35 PM EDT



**Accounting Horizons Best Paper Award**

Lauren Cooper, West Virginia University



**Accounting Horizons Best Paper Award**

D. Kip Holderness Jr., West Virginia University



**Accounting Horizons Best Paper Award**

Trevor L. Sorensen, West Virginia University



**Accounting Horizons Best Paper Award**

David A. Wood, Brigham Young University



**Issues in Accounting Education Best Paper**

Mahendra R. Gujarathi, Bentley University

# Tuesday Speakers

## TUESDAY PLENARY SPEAKER



### **Douglas A. Shackelford, The University of North Carolina at Chapel Hill**

Presidential Scholar

Douglas A. Shackelford has served as Dean of the University of North Carolina's Kenan-Flagler Business School since 2014 and a member of the faculty since 1990. Doug is the Meade H. Willis Distinguished Professor of Taxation, has served as the school's Senior Associate Dean, Associate Dean for its Master of Accounting program, was its founding Associate Dean for MBA@UNC, created the UNC Tax Center, and is a Research Associate at the National Bureau of Economic Research and an International Research Fellow at the Oxford University Centre for Business Taxation. His research and teaching address taxes and business strategy, and he has published widely in accounting, economics, finance, and law journals and testified several times before Congress and other policymaking bodies. He has held visiting professorships at Stanford University, Oxford University, and Universiteit Maastricht. Professor Shackelford has two degrees in business administration--a Ph.D. from the University of Michigan and a B.S. from The University of North Carolina at Chapel Hill.

## TUESDAY PLENARY SPEAKER



### **Michelle Hanlon, Massachusetts Institute of Technology**

Presidential Scholar

Michelle Hanlon is the Howard W. Johnson Professor at the MIT Sloan School of Management. She is currently the Area Head for Economics, Finance, and Accounting at Sloan.

Her research primarily focuses on taxation and the intersection of taxation and financial accounting. Her papers have been published in each of the top accounting and finance journals, among others. She has served as an editor at the Journal of Accounting and Economics for eleven years. She has won several awards for her research and is often quoted in the press.

She has taught introductory and intermediate financial accounting and currently teaches the Scholes and Wolfson Tax and Business Strategy course. She is a co-author on three textbooks.

She has testified in front of House and Senate Congressional Committees about U.S. tax policy three times and worked as an Academic Fellow at the U.S. House Ways and Means Committee for part of 2015. She is currently on a tax commission for the Commonwealth of Massachusetts.

She earned her PhD at the University of Washington and was an Associate Professor at the University of Michigan prior to moving to MIT. Before entering academics, she was a tax manager at KPMG, LLP.





# 2020

## AAA Career Center at the Annual Meeting


August 10–August 13

The Career Center at the Annual Meeting is the AAA's largest recruiting event, where applicants and institutions can make connections! The Virtual Career Center at the Annual Meeting will begin on Monday, August 10th.

**Get connected,** add the 2020 CCAM Icon to your resume or job posting. This searchable Icon makes both recruiters and candidates recognizable as a participants. Recruiters, reserve an Interview Room and schedule appointments today. The Interview Hall is open Monday–Thursday.



<b>Monday, August 10</b>	<b>11:00 AM–5:00 PM</b>
<b>Tuesday, August 11</b>	<b>11:00 AM–5:00 PM</b>
<b>Wednesday, August 12</b>	<b>11:00 AM–5:00 AM</b>
<b>Thursday, August 13</b>	<b>11:00 AM–5:00 PM</b>



**American  
Accounting  
Association**

Career Center



**TUESDAY, AUGUST 11, 2020**

**9:30 AM–10:30 AM EDT**

**Section Business Meetings**

**Academy of Accounting Historians Section**

**Accounting Information Systems Section**

**Gender Issues and Worklife Balance Section**

**Government and Nonprofit Section**

**International Accounting Section**

**11:00 AM–12:00 PM EDT**

**Plenary Session**

**Presidential Scholar**

**Presidential Scholar Speaker: Douglas A. Shackelford, The University of North Carolina at Chapel Hill**  
**Accounting Professor as Dean**

**Presidential Scholar**

**Presidential Scholar Speaker: Michelle Hanlon, Massachusetts Institute of Technology**  
**The Possible Weakening of Financial Accounting from Tax Reforms**

**12:00 PM–12:30 PM EDT**

**Break**

**12:05 PM EDT**

**Award Presentations**

**Distinguished Contributions to Accounting Literature Award**

Scott D. Dyreng, Duke University

Michelle Hanlon, Massachusetts Institute of Technology

Edward L. Maydew, The University of North Carolina at Chapel Hill

**12:30 PM–1:30 PM EDT**

**PANELS AND CONCURRENT SESSIONS**

**5.01 CTLA—Augmented Reality and Data Analytics**

Moderator: Robyn Barrett, St. Louis Community College

*Snapchat and French Fries: How Augmented Reality Provides Data Analytics.* Mfon Akpan, Savannah College of Art and Design

**5.02 CTLA—Experiential Learning and Career Awareness**

Moderator: Jill Mitchell, Northern Virginia Community College

*An Overview of the Experiential Learning Triangle: Students, Faculty and Clients.* Christopher Cook, Indiana University Bloomington; Amanda Bree Josefy, Indiana University Bloomington; Terry Campbell, Indiana University Bloomington

*Career Readiness—An Exploration of Aligning the Classroom Learning Experience with Preparing for the U.S. Uniform CPA Examination.* Denise Probert, Wiley; Pamela Smith, Northern Illinois University; Meghann Cefaratti, Northern Illinois University; Gregory A. Carnes, University of North Alabama; Kari Joseph Olsen, Utah Valley University

*Audit or Tax?... Can I Say "Neither"?* Kimberly Swanson Church, Missouri State University; Gail Hoover King, Washburn University

**TUESDAY, AUGUST 11, 2020**

**12:30 PM–1:30 PM EDT**

### **5.03 Panel—Presidential Scholars**

Moderator: Terry J. Shevlin, University of California, Irvine

Panelists: Michelle Hanlon, Massachusetts Institute of Technology  
Douglas A. Shackelford, The University of North Carolina at Chapel Hill

### **5.04 Accounting Hall of Fame Induction Ceremony**

Introductions: Bruce Behn, The University of Tennessee

Bruce Behn, Chair, will welcome attendees to the virtual Induction Ceremony. During this unprecedented time, you will have the opportunity to hear from inductees or their representatives who have been recorded for posterity.

### **5.05 XBRL and Information Quality**

Moderator: To Be Announced

*Do Financial Analysts Play a Complementary or Substitutive Role in the Corporate Information Environment? Evidence from Organized Labor.* Steven Xianglong Chen, Lancaster University; Edward Lee, The University of Manchester; Konstantinos Stathopoulos, The University of Manchester

*Does iXBRL Disclosure Enhance Informational Efficiency? Initial Evidence from Voluntary iXBRL Adoption.* Xin Luo, Marquette University; Tawei (David) Wang, DePaul University; Liu Yang, Southeast Missouri State University; Yiyang Zhang, Youngstown State University; Xinlei Zhao, The University of Toledo

*The Impact of ERP System Implementation Percentage on the Quality of XBRL Filings.* Feng Guo, Iowa State University; Xin Luo, Marquette University; Patrick Wheeler, Florida Gulf Coast University; Liu Yang, Southeast Missouri State University; Yiyang Zhang, Youngstown State University; Xinlei Zhao, The University of Toledo

*The Impact of Customer's Reported Cybersecurity Breaches on Supplier's Relationship-Specific Investments and Relationship Duration.* Zhijian He, Florida Atlantic University; JiangBo HuangFu, Florida Atlantic University; Mark Kohlbeck, Florida Atlantic University; Lin Wang, Florida Atlantic University

### **5.06 Social Influence on Auditors**

Moderator: Robbie Moon, Georgia Institute of Technology

*It's a Small World: The Importance of Social Connections with Auditors to Mutual Fund Managers' Portfolio Decisions.* Yangyang Chen, City University of Hong Kong; Jun Huang, Shanghai University of Finance and Economics; Ting Li, Shanghai University of International Business and Economics; Jeffrey Pittman, Memorial University of Newfoundland

*The Importance of Social Capital to Individual Auditors.* Jeffrey Pittman, Memorial University of Newfoundland; Baolei Qi, Xi'an Jiaotong University, China; Baolei Qi, Xi'an Jiaotong University, China; Guochang Zhang, The University of Hong Kong; Yuping Zhao, University of Houston

*The Relationship Between Social Trust and Client Importance and Auditor Independence: A Global Perspective.* Zabihollah Rezaee, The University of Memphis; Gaoguang Stephen Zhou, Hong Kong Baptist University; Jing Jenny Zhou, The University of Shanghai; Xindong Kevin Zhu, City University of Hong Kong

*#Fail: Social Media, Firm Distress, and Going Concern Opinions.* Eric R. Condie, Georgia Institute of Technology; James R. Moon, Jr., Georgia Institute of Technology

### **5.07 Financial Institutions II**

Moderator: Musa Subasi, University of Maryland College Park

*Regulatory Supervision through Deterrence: Evidence from Enforcement Actions.* Yadav Gopalan, Indiana University; Rebecca Hann, University of Maryland; Laurel Mazur, University of Maryland

Discussant: Elizabeth Tori, Texas A&M University

*Why Do Firms Change Fiscal Year-End?* Vivi Zhu, Tulane University

Discussant: To Be Announced

*Economic Consequences of Bias in Fair Value Accounting: Evidence from the Korean Bond Markets.* Doyeon Kim, Northwestern University

Discussant: Lauren Milbach, Mississippi State University

*Level 3 Fair Value Transfers: The Impact of Capital Incentive, Earnings Incentive and Governance on the Reclassification Decision.* Jennifer L. M. Altamuro, Villanova University; Lucy Huajing Chen, Villanova University

Discussant: Ryan McDonough, Rutgers, The State University of New Jersey

### 5.08 Earnings Management II

Moderator: To Be Announced

*Do Abnormal Accrual Models Detect Earnings Management? Evidence from Discretionary Changes in Accounting Estimates.* Nusrat Jahan, Louisiana State University; Kenneth J. Reichelt, Louisiana State University

Discussant: To Be Announced

*Common Ownership Along the Supply Chain and Corporate Earnings Management.* Lei Gao, Iowa State University; Jianlei Han, Macquarie University; Jeong-Bon Kim, City University of Hong Kong; Zheyao Pan, Macquarie University

Discussant: To Be Announced

*Deception and Earnings Management: a Textual Analysis Perspective.* Lucas M. Dille, Missouri Southern State University

Discussant: To Be Announced

*The Effect of Investor Speculation on Earnings Management: Empirical Evidence from the U.S. IPO Market.* Jin Lv, The Australian National University

Discussant: To Be Announced

### 5.09 Financial Reporting Quality I

Moderator: Rachel W. Flam, Texas A&M University

*A More Efficient and Effective Objective Measure of Financial Disclosure Quality: Omissions of Seven Key Financial Statement Variables.* David Harris, Syracuse University; Ying Zhang, Syracuse University

Discussant: To Be Announced

*Takeover Markets and Non-GAAP Reporting.* David Godsell, University of Illinois at Urbana-Champaign; Luke Phelps, Queen's University

Discussant: To Be Announced

*The Impact of Post-Acquisition Accounting Integration on Long-Term M&A Success.* Tom Adams, La Salle University; Youree Kim, University of Connecticut; Todd Kravet, University of Connecticut

Discussant: To Be Announced

*Why Do Foreign Investors Demand Comparability? Evidence from Unsponsored ADRs.* Alon Kalay, Columbia University; Rodrigo Verdi, Massachusetts Institute of Technology; Forester Wong, University of Southern California

Discussant: To Be Announced

### 5.10 Panel—Pursuing a Doctorate in Accounting: Work-Life Balance and Other Issues

Moderator: James Weisel, Georgia Gwinnett College

Panelists: Laura R. Barthel, Eastern Kentucky University

Reanna L. Berry, Georgia Gwinnett College

Trevor K. England, Sam Houston State University

### 5.11 Earnings Quality: International Evidence

Moderator: Mohammad Nurunnabi, Prince Sultan University

*The Government Stimulus Program and Earnings Persistence: Evidence from China.* Xiangyan Shi, Southwestern University of Finance and Economics; Qian Hao, Kutztown University of Pennsylvania; Juan Wang, SUNY College at Oneonta

Discussant: Lingting Jiang, University of Cincinnati

*Audit Committee Characteristics and Accounting Conservatism: Does the Power of People Matter?* Dina El Mahdy, Morgan State University; Asmaa Abdelrazik, PortSaid University; Rasha Elbolok, University of Illinois at Urbana-Champaign; Abd Elfattah Khalil, Suez Canal University

Discussant: M. Nurunnabi, Prince Sultan University

*Corporate Ownership Structure and Financial Statement Comparability.* William Francis, Fordham University; Xian Gu, Wharton School and CUFE; Iftekhar Hasan, Fordham University; Joon Ho Kong, Fordham University

Discussant: Karen Jingrong Lin, University of Massachusetts Lowell

**TUESDAY, AUGUST 11, 2020**

**12:30 PM–1:30 PM EDT**

*Share Pledging by Controlling Shareholders and Accounting Conservatism: Evidence from India.* Suhas M. Avabruth, Xavier Institute of Management, Bhubaneswar; Siva Nathan, Georgia State University; Palanisamy Saravanan, Indian Institute of Management

Discussant: Juan Wang, SUNY College at Oneonta

### **5.12 Performance Evaluation**

Moderator: To Be Announced

*Big Shoes to Fill: CEO Turnover and Pre-Appointment Firm Performance.* Miguel Minutti-Meza, University of Miami; Dhananjay Nanda, University of Miami; Rosy Xu, University of Miami

Discussant: Jen Choi, Emory University

*Voluntary Performance Disclosures in the CD&A.* Heidi Packard, University of Michigan; Andrea Pawliczek, University of Missouri; Nikki Skinner, The University of Georgia

Discussant: Max Margolin, Erasmus University Rotterdam

*The Effect of Performance Measures on Risk in Capital Investment Decisions.* Jason L. Brown, Indiana University; Patrick Martin, University of Pittsburgh; Geoffrey B. Sprinkle, Indiana University; Dan Way, Clemson University

Discussant: Jeremy Douthit, The University of Arizona

### **5.13 Panel—AIS Journal Editors**

Moderator: Brigette W. Muehlmann, Babson College

Panelists: Severin Grabski, Michigan State University

Daniel E. O'Leary, University of Southern California

Theo Stratopoulos, University of Waterloo

Miklos Vasarhelyi, Rutgers, The State University of New Jersey

### **5.14 Innovative Approaches to Engaging and Assessing Students II**

Moderator: To Be Announced

*The SEC's Case Against Miller Energy: A Lesson in Fair Value Measurements.* Ying Chen, Jacksonville University; Kim Capriotti, Jacksonville University; Jill M. D'Aquila, Jacksonville University

*An Exploration of the Effects of Cooperative Learning in the Teaching of Undergraduate Cost Accounting.* Patrick J. O'Meara, Niagara University

*Caught in a Cognitive Trap? an Examination of Student Heuristics and Debiasing When Analyzing an Accounting Restatement Case.* Vijay Sai Sampath, Fairleigh Dickinson University

**1:30 PM–2:00 PM EDT**

### **Break**

**1:35 PM EDT**

### **Award Presentations:**

#### **Lifetime Service Award**

William F. Ezzell, Jr., Deloitte LLP, Retired (1949-2018)

George W. Krull Jr., Grant Thornton LLP, Retired

Beatrice Sanders, KPMG LLP



**TUESDAY, AUGUST 11, 2020**

**2:00 PM–3:00 PM EDT**

**PANELS AND CONCURRENT SESSIONS**

**6.01 CTLA—2019 George Krull/AICPA Award Winners**

Moderator: Mitchell Franklin, Le Moyne College

*Blockchain: Bridging the Profession-Education Gap with Instructional Scaffolding.* Ethan Kinory, Rutgers, The State University of New Jersey; Kimberly Swanson Church, Missouri State University; Sean Stein Smith, Lehman College—CUNY

**6.02 CTLA—Roundtables: Software Products**

Moderator: Wayne B. Thomas, The University of Oklahoma

*Excel Comprehensive Master Budget Project—Easily Graded!* Jina J. Morris, University of Nebraska—Lincoln

*Audit Analysis Projects in IDEA.* Connie O'Brien, Minnesota State University Mankato

*Simple Scenarios for Hands-On Practice with QuickBooks Desktop and Online.* Richard Walstra, Dominican University

*Using SAP-Based Simulations in Accounting Information Systems.* Brent White, Brigham Young University—Hawaii

**6.03 Panel—The Impact of Major Professional Accounting Journals on the Future of Accounting Education and Practice**

Moderator: Alan Reinstein, Wayne State University

Panelists  
Anthony Sarmiento, *The CPA Journal*  
Chris Dowsett, *Strategic Finance/Management Accounting Quarterly*  
Ray Pfeiffer, *Accounting Horizons*  
Courtney Vien, *Journal of Accountancy*

**6.04 Psychological Factors, Incentives, and Performance**

Moderator: Carissa L. Malone, Virginia Polytechnic Institute and State University

*Resilience, Psychological Health, and Burnout Among Accounting Majors.* Kenneth J. Smith, Salisbury University; David J. Emerson, Salisbury University

Discussant: Carissa L. Malone, Virginia Polytechnic Institute and State University

*Motivating Unrewarded Task Performance: The Dual Effects of Incentives and an Organizational Value Statement in a Multitask Setting.* Kazeem O. Akinyele, University of Wisconsin—Oshkosh; Vicky Arnold, NHH Norwegian School of Economics and University of Central Florida; Steve G. Sutton, NHH Norwegian School of Economics and University of Central Florida

Discussant: Ryan D. Sommerfeldt, University of Illinois at Urbana-Champaign

*How Do Stressors Influence Accountants' Performance? A Meta-analytical Structural Equation Modelling Analysis.* Adrien B. Bonache, Université de Bourgogne Franche-Comté; Kenneth J. Smith, Salisbury University

Discussant: Joel Owens, Portland State University

**6.05 Tax-Related Decision-Making: Firms and Individuals**

Moderator: Cass Hausserman, Portland State University

*Do Unrecognized Tax Benefit Disclosures affect Corporate Investment?* Nathan C. Goldman, North Carolina State University

Discussant: Kimberly Krieg, University of San Diego

*A Comparison of the Motivations and Predicators for the Use of Tax Preparation Software Versus Paid Preparers.* Leigh Rosenthal, University of Central Florida; Bonnie Brown, University of Missouri—Kansas City; Julia Higgs, Florida Atlantic University; Tim Rupert, Northeastern University

Discussant: Elaine Doyle, University of Limerick

*Do Taxes Relate to Investment Efficiency?* Iguehi Rajsky, Temple University

Discussant: Joanna Shaw, Michigan State University

**6.06 Company Management and the Auditor**

Moderator: Youree Kim, University of Connecticut

*Generalist CEOs, Management Risk and Internal Control Weaknesses.* Xiaolu Xu, University of Massachusetts Boston

**TUESDAY, AUGUST 11, 2020**

**2:00 PM–3:00 PM EDT**

*General Counsels and Material Weaknesses in Internal Control.* Stephanie J. Rasmussen, The University of Texas at Arlington; Suye Wang, The University of Texas at Arlington

*CEO Age and the Likelihood of Financial Statement Fraud Litigation.* David Manry, University of New Orleans; Yun-Chia Yan, The University of Texas Rio Grande Valley; Haiyan Zhou, The University of Texas Rio Grande Valley

*CEO Succession, Audit Pricing, and Firm Value: The Role of Supply Chain Knowledge.* Chia-Ling Chao, National Chung Cheng University; Wuchun Chi, National Chengchi University; Shwu-Min Horng, National Chengchi University

### **6.07 Audit Partner Characteristics I**

Moderator: Amanda Louisa Acevedo, Drexel University

*Audit Partner Attractiveness and Auditor-Client Negotiations.* F. Jane Barton, Baruch College—CUNY; Amy Sheneman, The Ohio State University

Discussant: Jessica Berube, Virginia Polytechnic Institute and State University

*The Effects of Audit Partner Characteristics on Career and Audit Outcomes in the U.S.* Chen Cai, Cleveland State University; Stephen Ciccone, University of New Hampshire; Huimin Li, University of New Hampshire; Le Xu, University of New Hampshire

Discussant: Leah Muriel, Oklahoma State University

*Audit Partner Style in Key Audit Matter Reporting Decisions.* Linette M. Rousseau, University of Wisconsin—Madison; Karla M. Zehms, University of Wisconsin—Madison

Discussant: Delia Valentine, Virginia Polytechnic Institute and State University

*Audit Engagement Partner Ideology, Ideological Homophily, and Audit Quality.* Cullen Goenner, University of North Dakota; Xiaoli Guo, University of North Dakota; Matthew Adam Notbohm, University of North Dakota

Discussant: Amanda Louisa Acevedo, Drexel University

### **6.08 Panel—Current Expected Credit Losses: What Are the Research Opportunities?**

Moderator: Alison Dundjerovic, ICAEW

Panelists: Zoltan Novotny-Farkas, Vienna University of Economics and Business

John O'Hanlon, Lancaster University

Ankit Varia, EY

Andrew White, AcSB

### **6.09 Financial Reporting Quality II**

Moderator: Elizabeth Tori, Texas A&M University

*Do Product Market Threats Affect Non-GAAP Reporting Quality?* Hyunkwon Cho, Sungkyunkwan University; Robert Kim, University of Massachusetts Boston; Sangwan Kim, University of Massachusetts Boston; Jay Junghun Lee, University of Massachusetts Boston

Discussant: To Be Announced

*Do Firm-Specific and Peer Firm Information Shape Managers' Non-GAAP Reporting Decisions?* Ting Chen, University of Massachusetts Boston; Junwoo Kim, University of Massachusetts Boston; Robert Kim, University of Massachusetts Boston; Sangwan Kim, University of Massachusetts Boston

Discussant: To Be Announced

*An Empirical Investigation of Non-GAAP Exclusion Quality Indicators.* Owen Davidson, The University of Georgia; Enrique Gomez, The University of Georgia; Frank Hefflin, The University of Georgia; Dana Wallace, University of Central Florida

Discussant: To Be Announced

### **6.10 Voluntary Disclosure I**

Moderator: To Be Announced

*The Spillover of Shareholder Litigation Risk and Corporate Voluntary Disclosure.* Mengcao Ai, University of Massachusetts Lowell; Mengcao Ai, University of Massachusetts Lowell; John (Jianqiu) Bai, Northeastern University; John (Jianqiu) Bai, Northeastern University; Ting Chen, University of Massachusetts Boston; Amy X. Sun, University of Houston

Discussant: To Be Announced

*Corporate Disclosure in Times of Expansionary Monetary Policy.* Xiaoli Jia, The Hong Kong Polytechnic University; Jeffrey Ng, The Hong Kong Polytechnic University

Discussant: To Be Announced

**TUESDAY, AUGUST 11, 2020**

**2:00 PM–3:00 PM EDT**

*Labor Union and Linguistic Attributes in Firm Disclosure.* Jiarui Iris Zhang, University of Hawaii at Manoa

Discussant: To Be Announced

*Disclosure with Uncertainty About Investors' Response: Evidence from M&A Conference Calls.* Youngki Jang, University of Nebraska at Omaha; Suresh Radhakrishnan, The University of Texas at Dallas

Discussant: To Be Announced

### **6.11 Panel—Effective Learning Through Cases: Examples from the Deloitte Foundation Forensic Accounting Study Series**

Moderator: Matt Sherman, Deloitte & Touche LLP

Panelists: Patrick Dillon, Deloitte Financial Advisory Services LLP  
Audry Hsu, Deloitte

### **6.12 Challenges in IFRS Adoption**

Moderator: To Be Announced

*Difficulties in IFRS Translations and Communicating of Financial Information: Case of Non-English Speaking Countries.* Bora Senyigit, King's College; Anna Vysotskaya, Southern Federal University

Discussant: Emily Shafron, Texas A&M University

*Discretionary Reporting of Operating Income and Analysts' Forecasts: Evidence from IFRS Adoption.* Wonsuk Ha, Seoul National University; Seung-Youb Han, Financial Supervisory Service; Woo-Jong Lee, Seoul National University; Youngdeok Lim, UNSW Sydney

Discussant: Junjun Liu, Arizona State University

*Financial Statement Comparability and the Usefulness of Earnings: Some Canadian Evidence.* Shadi Farshadfar, Ryerson University; Laleh Samarbakhsh, Ryerson University; Yige Jiang, Ryerson University

Discussant: Jangho Gil, UTEP

*Disincentives to Exchange Customized Local GAAP for IFRS.* Herita Akamah, University of Nebraska—Lincoln; Stephanie Mason, DePaul University; Emily Shafron, Texas A&M University; Emily Shafron, Texas A&M University

Discussant: Maria T. Caban-Garcia, University of South Florida

### **6.13 Issues in Management Accounting**

Moderator: To Be Announced

*The Effect of Telecommuting on Information Acquisition: Evidence from the U.S. Patent Office.* In Gyun Baek, University of Wisconsin—Madison

Discussant: Ewelina Forker, Emory University

*Key Success Factors for Enterprise Resource Planning Implementation in Social Enterprise.* Shaio Yan Huang, National Chung Cheng University; An An Chiu, Feng Chia University; Po Chi Chao, National Chung Cheng University

Discussant: Keng Ming Tien, Shippensburg University

*Investigation of the Differences in the Life Cycle Functions of Accounting Firms of Different Sizes.* Chung—Cheng Yang, National Yunlin University of Science and Technology; Yahn-Shir Chen, National Yunlin University of Science and Technology; Jianxiang Chen, National Yunlin University of Science and Technology

Discussant: To Be Announced

**3:00 PM–3:30 PM EDT**

**Break**

**3:30 PM–4:30 PM EDT**

## **PANELS AND CONCURRENT SESSIONS**

### **7.01 Intentionally Skipped**

### **7.02 CTLA—Roundtables: Education Tips II**

Moderator: Maureen K. Flores, Troy University

*Add Concept Maps to Your Online Lectures from an iPad.* Sid C. Bundy, Tennessee Tech University



*Data Analytics—Back to the Basics.* Karen Congo Farmer, Texas A&M University

*One Accounting Course Does It All? How to Serve all Accounting Students More Efficiently.* Cathy Duffy, Champlain College

*Pedagogical Practices Used by Accounting Faculty.* Holly Hawk, The University of Georgia

*S.M.A.R.T. Learning Requires V-Approach to Teaching.* Sandria S. Stephenson, Georgia College & State University

### **7.03 Panel—Addressing Racial Disparities in Accounting**

Moderator: Jennifer R. Joe, Cohen Family Chief Diversity Advocate, Whitney Family Professor of Accounting, University of Delaware

Panelist: Michael Clement, KPMG Centennial Professor of Accounting, Department Chair, University of Texas at Austin  
Mark Dawkins, Professor of Accounting and former Coggin College of Business Dean, University of North Florida  
Theresa A. Hammond, Professor of Accounting, San Francisco State University  
Henock Louis, KPMG Professor of Accounting, Department Chair, The Pennsylvania State University

### **7.04 Debt and Taxes/Tax Risk**

Moderator: Nathan Goldman, North Carolina State University

*Regulatory Capital Planning and Deferred Tax Assets in a Post-Financial Crisis Environment.* Evan M. Eastman, Florida State University; Anne C. Ehinger, Florida State University; Cathryn M. Meegan, Florida State University

Discussant: Russ Hamilton, Southern Methodist University

*The Credit Channel of Fiscal Policy Transmission.* Andrew Bird, Carnegie Mellon University; Stephen A. Karolyi, Carnegie Mellon University; Stefan Lewellen, The Pennsylvania State University; Thomas Ruchti, Carnegie Mellon University

Discussant: Thomas Godwin, Purdue University

*Does Tax Risk Attenuate the Positive Association between Internal and External Information Quality?* Benjamin Osswald, University of Wisconsin—Madison

Discussant: James Brushwood, Colorado State University

*The Real Effects and Value-Relevance of Tax Risk: Evidence from Acquisition Structure and Pricing.* Kenneth Klassen, University of Waterloo; Hamza Warraich, University of Waterloo

Discussant: David Samuel, University of Wisconsin—Madison

### **7.05 Ownership/Governance and Audit Outcomes**

Moderator: Stuart Dearden, University of Nebraska—Lincoln

*Determinants and Consequences of Audit Committee Voluntary Disclosures.* Zhongxia (Shelly) Ye, The University of Texas at San Antonio

*Do Lenders Care Who Did the Audit?* Gopal Krishnan, Bentley University; Juan Mao, The University of Texas at San Antonio; JZ Zhang, University of Colorado Denver

*Borrower-Lender Cross-Ownership and Audit Quality.* Stuart Dearden, University of Nebraska—Lincoln; Jimmy Downes, University of Nebraska—Lincoln; Tony Kang, University of Nebraska—Lincoln

*Does Foreign Ownership Affect Audit Committee Adoption? Evidence from Brazilian Companies.* Clea Beatriz Macagnan, Universidade do Vale do Rio dos Sinos—Unisinos; Lucas Cervo, University of Vale Do Rio Dos Sinos; Daniel Vancin, University of Vale Do Rio Dos Sinos; Cristiano Costa, University of Vale Do Rio Dos Sinos

*Dynamics of Auditor Choice and Client Acceptance in the IPO Market.* Brent Lao, Illinois State University

### **7.06 Governance Mechanisms**

Moderator: To Be Announced

*Disclosure Committees: Implications for Financial Reporting Quality, Readability and Timeliness.* Cristina Bailey, The University of New Mexico; Jonathan Nash, University of New Hampshire; Le Xu, University of New Hampshire

Discussant: Jivas Chakravarthy, The University of Texas at Arlington

*A Theory of Insider Purchases.* Daniel Beneish, Indiana University; Garen Markarian, WHU-Otto Beisheim School of Management

Discussant: Patrick Ryu, The University of Georgia

*SEC Rule 14a-8 Shareholder Proposals: No-Action Requests, Outcomes, and the Role of SEC Staff.* Gregory P. Burke, Duke University

Discussant: Garen Markarian, WHU-Otto Beisheim School of Management

### 7.07 Innovation in Accounting

Moderator: To Be Announced

*The Impact of Linguistic Distance and Financial Reporting Readability on Foreign Holdings of U.S. Stocks.* Kristian D. Allee, University of Arkansas; Lisa S. Anderson, University of Arkansas; Michael J. Crawley, University of Arkansas

Discussant: Bok Baik, Seoul National University

*Hedge Accounting Determinants and Consequences: New Evidence from Brazilian Companies.* Nelson Guedes Carvalho, University of Sao Paulo; Douglas Augusto de Paula, University of Sao Paulo; Eduardo da Silva Flores, University of Sao Paulo

Discussant: Ming Liu, University of Macau

*The Effect of Financial Reporting Readability on Foreign Investors' Information Acquisition Activity.* Bok Baik, Seoul National University; Hyunkwon (Kwon) Cho, Sungkyunkwan University; Ga-young Choi, Seoul National University; Kyonghee Kim, Michigan State University

Discussant: Owen Davidson, The University of Georgia

*The Firm Next Door: Using Satellite Data to Tease Out Information Acquisition Costs.* Jung Koo Kang, University of Southern California; Lorien Stice-Lawrence, University of Southern California; Yu Ting Forester Wong, University of Southern California

Discussant: Youree Kim, University of Connecticut

### 7.08 Mandatory Disclosure

Moderator: To Be Announced

*Corporate Diversification and Stock Price Crash Risk: Impact of SFAS No. 131.* Dharmendra Naidu, Monash University; Arvind Patel, The University of the South Pacific

Discussant: To Be Announced

*A Transparent Transition? An Investigation of Firm Disclosure Regarding the Expected Impact of the New Lease Standard.* Fernando Comiran, University of San Francisco; Laurel Franzen, Loyola Marymount University; Carol Graham, University of San Francisco

Discussant: Jasmine Wang, The University of Georgia

*Information Regulation, Financing, and Investment.* Andrew Bird, Carnegie Mellon University; Aytekin Ertan, London Business School; Stephen A. Karolyi, Carnegie Mellon University; Thomas G. Ruchti, Carnegie Mellon University

Discussant: Dirk E. Black, University of Nebraska—Lincoln

### 7.09 Debt Contracting and Credit Ratings II

Moderator: To Be Announced

*What's My Share? Information Acquisition by Loan Syndicate Participants.* Sabrina Chi, Texas Tech University; Hengda Jin, University of Utah; Edward Owens, University of Utah; Karen Ton, Emory University

Discussant: Laurel C. Mazur, University of Maryland

*The Treatment of Accounting Changes in Covenants and Debt Contracting Efficiency.* Chunmei Zhu, University of Waterloo

Discussant: Christopher Rigsby, Current: Northwestern University; Future: City University of Hong Kong

*The Real Effects of Covenants on Investment Productivity.* Christopher Rigsby, Northwestern University and City University of Hong Kong

Discussant: Sunay Mutlu, Kennesaw State University

*Managerial Risk Tolerance and Corporate Credit Ratings.* Zhiyan Cao, University of Washington, Tacoma; Jeong Bon Kim, City University of Hong Kong; Eliza Xia Zhang, University of Washington, Tacoma; Ray Zhang, Simon Fraser University

Discussant: Aluna Wang, Carnegie Mellon University

### 7.10 Not-For-Profit Governance

Moderator: Xiangpei Chen, The George Washington University

*Board Chair CEO Relation, Board Chair Characteristics, and Nonprofit Executive Compensation.* Nancy Feng, Suffolk University; Xiaoting Hao, University of Wisconsin—Milwaukee; Daniel Neely, Accounting

Discussant: Linda M. Parsons, The University of Alabama

*Does Governance Sophistication Shape Philanthropy? A Longitudinal Analysis.* Giulia Redigolo, ESADE Business School; Giacomo Boesso, University of Padova; Fabrizio Cerbioni, University of Padova; Andrea Menini, University of Padova

Discussant: Andrea M. Scheetz, Georgia Southern University

**TUESDAY, AUGUST 11, 2020**

**3:30 PM–4:30 PM EDT**

*Do Religious Nonprofit Organizations Attract More Donations?* Jennifer Altamuro, Villanova University; James Bierstaker, Villanova University; Lucy Huajing Chen, Villanova University; Erica E. Harris, Florida International University

Discussant: Daniel Neely, University of Wisconsin—Milwaukee

### **7.11 Panel—Academics and Policy Makers—How Working Together Can Influence Public Policy**

Moderator: Linda Mezon, Chair, Canadian Accounting Standards Board

Panelists: Theodore Christensen, The University of Georgia

Jeffrey Hales, The University of Texas at Austin

Paul Munter, U.S. Securities and Exchange Commission

Mary Tokar, International Accounting Standards Board

### **7.12 Labor**

Moderator: Han-Up Park, University of Saskatchewan

*Functional Diversity of Top Management Team and Managerial Forecasting Capability.* Bo Liu, Susquehanna University; Dana Zhang, Susquehanna University

Discussant: Amir Moeini, Kent State University

*Managerial Ability and Firm Performance: A Labour Management Perspective.* Dongning Yu, University of Calgary; Mark Anderson, University of Calgary

Discussant: Han-Up Park, University of Saskatchewan

*Chief Operating Officer and Operational Efficiency.* Linh Le, University of North Texas; Lili Sun, University of North Texas; Rong Yang, Rochester Institute of Technology

Discussant: Edward R. Walker, University of Central Oklahoma

### **7.13 Stakeholder and Governance Issues**

Moderator: Mitchell Stein, Western University

*Corporate Environmental Reporting as Substantive or Symbolic Behaviour, Evidence from China.* Yan (Jane) Qin, The University of Auckland; Julie Harrison, The University of Auckland; Li Chen, The University of Auckland

*Corporate Governance, CEO Turnover, and Say on Pay Votes.* Ayishat Omar, Rowan University; Alex P. Tang, Morgan State University; Yu Cong, Morgan State University

*The Effect of Suppliers' Corporate Social Responsibility Concerns on Customers' Stock Price Crash Risk.* Huimin Chen, University of Massachusetts Lowell; Anqi Tao, University of Massachusetts Lowell

*You Cannot Manage It, If You Are Not Aware of It: A Study on Climate Change Risk Awareness and Management.* Keyi Zhao, Rutgers, The State University of New Jersey; Hanlu Fan, Western Sydney University; Divya Anantharaman, Rutgers, The State University of New Jersey; Qingliang Tang, Western Sydney University

### **7.14 Blockchain and Applications**

Moderator: Deniz Appelbaum, Montclair State University

*Applications of Blockchain in Government Open Checkbook.* Eid Alotaibi, Rutgers, The State University of New Jersey; Hussein Issa, Rutgers, The State University of New Jersey; Mauricio Codesso, Federal University of Santa Catarina

Discussant: Deniz Appelbaum, Montclair State University

*A Reasonable Assurance Framework for Distributed Ledger Technology Systems: A Risk Assessment Approach.* Deniz Appelbaum, Montclair State University; Robert Nehmer, Oakland University

Discussant: Juliano Augusto Orsi Araujo, Ibirapuera University

*Impediments Toward Broad Blockchain Adoption: Accounting and Business Challenges.* Deniz Appelbaum, Montclair State University; Ethan Kinory, Rutgers, the State University of New Jersey; Sean Stein Smith, Lehman College—CUNY

Discussant: Juliano Augusto Orsi Araujo, Ibirapuera University

*Bitcoin: An Analysis of the Accounting and Finance Research Published in International Journals.* Vinicius Henrique Rocha Araujo, Federal University of Uberlandia; Thiago Alberto dos Reis Prado, Federal University of Uberlandia; Juliano Augusto Orsi Araujo, Ibirapuera University

Discussant: Deniz Appelbaum, Montclair State University



TUESDAY, AUGUST 11, 2020

4:30 PM–5:00 PM EDT

**Break**

4:35 PM EDT

**Award Presentations**

**Accounting Horizons Best Paper Award**

Lauren Cooper, West Virginia University  
D. Kip Holderness Jr., West Virginia University  
Trevor L. Sorensen, West Virginia University  
David A. Wood, Brigham Young University

**Issues in Accounting Education Best Paper**

Mahendra R. Gujarathi, Bentley University

5:00 PM–6:00 PM EDT

**PANELS AND CONCURRENT SESSIONS**

**8.01 CTLA—Critical Thinking and Accounting Standards**

Moderator: Jill Mitchell, Northern Virginia Community College

*Improving the Critical Thinking Skills of Accounting Students.* Denise Dickens, East Carolina University; Joseph Reid, East Carolina University

*AACSB Standards 9 and A5: Requirements and Resources.* Jose Victor Lineros, University of North Texas; Bruce W. Runyan, University of Missouri; Carolyn Conn, Texas State University

**8.02 CTLA—Posters: Education Tips I**

Moderator: Amanda White, The University of Technology, Sydney

*Active Learning Strategies for Your Online Classes.* Julia S. Frink, Tarrant County College

*Quality Matters in Online Accounting Learning.* Xiaoli Yuan, Elizabeth City State University

*Use of an Exam Wrapper in Introduction to Managerial Accounting.* Brent White, Brigham Young University—Hawaii

**8.03 Panel—Making it Balance and Promoting the Value of the Accounting Degree**

Moderator: Julie Bell Lindsay, Center for Audit Quality

Panelists: Sobia Bhatti, Deloitte & Touche LLP  
Christine Earley, Providence College  
Karen Sedatole, Emory University  
Brenda Torres, Crowe LLP

**8.04 Accounting History and Organizations**

Moderator: To Be Announced

*A New Idea with an Old Story.* Nohora Garcia, Universidad Nacional de Colombia; Dale Flesher, University of Mississippi

*What Makes Research Possible? The Management Studies Research Division at the London School of Economics.* Christopher J. Napier, Royal Holloway, University of London; Martin Persson, University of Illinois at Urbana-Champaign

*The F.M. Hoyt Shoe Company: A Historical View of Production and Management Accounting in an Early 1900s Regional Manufacturer.* Yvette Lazdowski, University of New Hampshire; Kelly Kilcrease, University of New Hampshire

### 8.05 Management and Innovation

Moderator: Ke Xu, Georgia State University

*CEO Personal Characteristics and Corporate Innovation.* Eric Bachura, The University of Texas at San Antonio; Anh Dang, The University of Texas at San Antonio; Daniela Sanchez, The University of Texas at San Antonio; Juan Manuel Sanchez, The University of Texas at San Antonio

Discussant: Shiu-Yik Au, University of Manitoba

*The Effect of Formal Control Justification on Performance Reporting and Organizational Citizenship Behavior.* Yunshil Cha, University of New Hampshire; Bernard Wong-On-Wing, Washington State University

Discussant: Suyun (Sue) Wu, Georgia Institute of Technology

*The Myopia of Managers with Investment Bank Experience: Evidence from China.* Shan Wu, Nanjing University

Discussant: Enoch Kusi Asare, University of Dallas

*Too Much of a Good Thing? Risk Disclosure and Corporate Innovation.* Shiu-Yik Au, University of Manitoba; Hongping Tan, McGill University

Discussant: Stacy L. Chavez, Texas Tech University

### 8.06 Tax Regulations and Reform

Moderator: Anne Ehinger, Florida State University

*The Impact of U.S. Tax Reform on U.S. Firm Acquisitions of Domestic and Foreign Targets.* T. J. Atwood, University of Arkansas; James F. Downes, University of Nebraska—Lincoln; Jodi M. Henley, The University of Alabama; Mollie E. Mathis, Auburn University

Discussant: Philip Kunz, University of Missouri

*An Examination of Auditor Provided Tax Services and Tax-Related SEC Comment Letters.* Zhuoli Axelton, Washington State University; Kerry Inger, Auburn University; Mollie Mathis, Auburn University; Abbie Sadler, University of Richmond

Discussant: Xiao Song, University of Nebraska—Lincoln

*Incentive for Adopting the Consolidated Tax Return System, and Its Relation to Corporate Governance, and Tax Avoidance: Evidence from Japan.* Hiroshi Onuma, Chuo University

Discussant: Iguehi Rajsky, Temple University

### 8.07 Auditors and Internal Controls

Moderator: Meiling Zhao, The University of Arizona

*Internal Control Opinion Shopping: Does Initial Audit Fee Discounting Matter?* Wu-Po Liu, Florida International University; Hua-Wei Solomon Huang, National Cheng Kung University

*Internal Control Risk and Initial Audit Pricing.* Patricia Navarro, University of Nevada, Las Vegas; Robin Roberts, University of Central Florida; Robin Roberts, University of Central Florida; Dana Wallace, University of Central Florida

*COSO-Based Internal Control and Working Capital Management: Evidence from Accounts Receivables in China.* Hanwen Chen, University of International Business and Economics; Siyi Liu, University of International Business and Economics; Daoguang Yang, University of International Business and Economics; Nan Zhou, University of Cincinnati

*Audit Committee Overload and Monitoring Effectiveness.* Jianwei Li, University of Nebraska—Lincoln

### 8.08 Market Efficiency and Anomalies

Moderator: To Be Announced

*Public News and Market Liquidity: Evidence from the CDS Market.* Wei-Fong Pan, University of Reading; Xinjie Wang, Southern University of Science and Technology; Shanxiang Yang, Southern University of Science and Technology; Jinfan Zhang, The Chinese University of Hong Kong; Zhaodong (Ken) Zhong, Rutgers, The State University of New Jersey

Discussant: To Be Announced

*Back to Fundamentals: The Accrual–Cash Flow Correlation, the Inverted-U Pattern, and Stock Returns.* Peng-Chia Chiu, The Chinese University of Hong Kong; Ran An, Xiamen University; Yinglei Zhang, The Chinese University of Hong Kong

Discussant: Hong Xie, University of Kentucky

**TUESDAY, AUGUST 11, 2020**

**5:00 PM–6:00 PM EDT**

*Explaining the Profitability Anomaly.* Ryan Erhard, University of Southern California; Richard Sloan, University of Southern California  
Discussant: Alon Kalay, Columbia University

### **8.09 Executive Compensation II**

Moderator: Yiwen Li, Texas A&M University

*The Adoption of the CEO Pay Ratio Disclosure Rule and the Design of Executive Compensation.* Yen-Jung Lee, National Taiwan University  
Discussant: Aner Zhou, University of Southern California

*Spinning the CEO Pay Ratio Disclosure.* Audra Boone, Texas Christian University; Austin Starkweather, University of South Carolina; Joshua White, Vanderbilt University  
Discussant: To Be Announced

*Performance Measures in CEO Compensation of Family Firms.* Lele Chen, The University of Texas at San Antonio; Jennifer Yin, The University of Texas at San Antonio  
Discussant: Venkat Peddireddy, Columbia University

*The Effects of Financial Markets on Managerial Opportunistic Behavior—Evidence from CEOs' Tone Manipulation.* Hua Cheng, Nankai University; Tingting Liu, Iowa State University

Discussant: Hui Liang, University of Minnesota, Twin Cities

### **8.10 Nonfinancial Disclosure II**

Moderator: To Be Announced

*Asset Securitization Characteristics and Annual Report Narrative Disclosure Readability.* Tsung-Kang Chen, National Chiao Tung University  
Discussant: To Be Announced

*Do Well-Connected Directors Affect Firms' Narrative Disclosure? Evidence from Narrative R&D Disclosure.* Jing Dai, City University of New York; Nan Hu, Xi'an Jiaotong University; Rong Huang, Baruch College—CUNY; Xingnan Xue, Xi'an Jiaotong University  
Discussant: Linying Zhou, California State University, San Marcos

*Multimarket Contact and Earnings Quality: Evidence from the Insurance Industry.* Wenyi Cai, Independent; Yijia Lin, University of Nebraska—Lincoln; Biyu Wu, University of Nebraska—Lincoln  
Discussant: To Be Announced

*Who is Talking about Whom? Determinants and Consequences.* Gerald Ward, University of Maryland  
Discussant: To Be Announced

### **8.11 Globalization on Labor Market**

Moderator: Mahendra R. Gujarathi, Bentley University

*Globalization and the Certified Public Accountancy: The U.S. Case.* David Austill, N/A; Mehtap Eklund, University of Wisconsin—La Crosse; Mehmet C. Kocakulah, University of Wisconsin—La Crosse; Recep Pekdemir, University of Wisconsin—La Crosse  
Discussant: Mahendra R. Gujarathi, Bentley University

*How Professional Accountants Perceive the Public Interest Oversight in Turkey.* Recep Pekdemir, University of Wisconsin—La Crosse; Ayca Zeynep Suer, Istanbul University; Nimet Duygu Zigindere, Istanbul University  
Discussant: Gustavo Adolfo Tanaka, Kyoto University of Foreign Studies

*The Effect of Mandatory IFRS Implementation on Accounting Education in Peru.* Gustavo A. Tanaka, Kyoto University of Foreign Studies  
Discussant: Recep Pekdemir, University of Wisconsin—La Crosse

### **8.12 Dialogue on Executive Compensation**

Moderator: To Be Announced

*CEO Excess Compensation: The Impact of Compensation Committee Quality and Corporate Social Responsibility.* Hui-Wen Hsu, Feng Chia University; Liu-Ching Tsai, National Chia-Yi University; Chaur-Shiuh Young, National Cheng Kung University

*Compensation Consultant Expected Fee Growth and CEO Pay.* Xueyun (Sherry) Sun, The University of Texas at San Antonio; Zhongxia (Shelly) Ye, The University of Texas at San Antonio

*Corporate Social Responsibility and Executive Compensation: The Effect of Political Environment and Social Capital.* Rini Laksmana, Kent State University; Amir Moeini, Kent State University

**TUESDAY, AUGUST 11, 2020**

**5:00 PM–6:00 PM EDT**

**8.13 Panel—Public Interest 2020 Award Winning Papers**

Moderator: Anne Schnader, Suffolk University Boston

Panelists: Kerry Inger, Auburn University  
Hussein Issa, Rutgers, The State University of New Jersey, New Brunswick  
Sascha Kieback, University of Munster  
Andrea M. Scheetz, Georgia Southern University

**8.14 Panel—Teaching Analytics**

Moderator: Robert Nehmer, Oakland University

Panelists: Margarita Lenk, Colorado State University  
Daniel E. O’Leary, University of Southern California  
Vernon Richardson, University of Arkansas  
Chanta Thomas, Rutgers, The State University of New Jersey

**6:00 PM–7:00 PM EDT**

**Block Party**

**Conference on Teaching and Learning In Accounting**

**Section Block Parties**

**Accounting Information Systems Section**

**Teaching Learning and Curriculum Section**

**Section Block Party with Business Meeting**

**Forensic Accounting Section**



# Wednesday Awards

12:05 PM EDT



**Outstanding Accounting Educator Award (sponsored by the PricewaterhouseCoopers Foundation)**

Nancy B. Nichols, James Madison University



**Outstanding Service Award**

Bruce K. Behn, The University of Tennessee

1:35 PM EDT



**Notable Contributions to Accounting Literature (sponsored by AICPA)**

Mary E. Barth, Stanford University



**Notable Contributions to Accounting Literature (sponsored by AICPA)**

Wayne R. Landsman, The University of North Carolina at Chapel Hill



**Notable Contributions to Accounting Literature (sponsored by AICPA)**

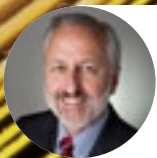
Daniel J. Taylor, University of Pennsylvania

3:05 PM EDT



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

Lori Shefchik Bhaskar, Indiana University Bloomington



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

Patrick Hopkins, Indiana University Bloomington



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

Joe H. Schroeder, Indiana University Bloomington



**Competitive Manuscript Award**

Delphine Samuels, Massachusetts Institute of Technology



# Wednesday Speaker

## WEDNESDAY PLENARY SPEAKER



### **Gregory J. Gordon, Managing Director of SSRN and Knowledge Lifecycle Management with Elsevier**

Gregory J. Gordon holds dual roles for the Elsevier's Research Products division; Managing Director of SSRN and Knowledge Lifecycle Management. SSRN is a leading Open Access multi-disciplinary online repository focused on providing Tomorrow's Research Today for early stage scholarly research. In May 2016 SSRN joined Elsevier, the world's leading provider of scientific content and solutions. Since joining Elsevier, SSRN has grown from 20 to 60 discipline based research networks and includes over 900,000 papers from 460,000 researchers and has celebrated its 150,000,000 downloads earlier this year. In January 2019, he expanded his role working across the organization to build trusted relationships with researchers, institutions, funders, and other publishers, and help identify solutions for making the Knowledge Lifecycle more efficient.

Prior to helping Michael C. Jensen found SSRN in 1994, Gregg started his career at KPMG and worked at or founded entrepreneurial companies in technology and health care. Gregg regularly speaks around the world and writes regularly about scholarly research and the changes needed to create innovative research faster. He has written or co-authored several articles including Standards and Infrastructure for Innovation Data Exchange published by Science and The Question of Data Integrity in Article-Level Metrics published by PLOS Biology, and gave a TEDx talk, Trust to the Power of One, in May 2019.



WEDNESDAY, AUGUST 12, 2020

9:30 AM–10:30 AM EDT

## Section Block Party

### Academy of Accounting Historians Section

11:00 AM–12:00 PM EDT

## Plenary Session

**Speaker: Gregory J. Gordon, Managing Director of SSRN and Knowledge Lifecycle Management with Elsevier**  
***Making Accounting Cool Again***

12:00 PM–12:30 PM EDT

## Break

12:05 PM EDT

## Award Presentations

### **Outstanding Accounting Educator Award (sponsored by the PricewaterhouseCoopers Foundation)**

Nancy B. Nichols, James Madison University

### **Outstanding Service Award**

Bruce K. Behn, The University of Tennessee

12:30 PM–1:30 PM EDT

## PANELS AND CONCURRENT SESSIONS

### **9.01 CTLA—New Faculty Teaching Resources**

Moderator: Lori Hatchell, Aims Community College

*Resources and Teaching Strategies for New Faculty for Online and Classroom Courses/Instructors.* Karen Osterheld, Bentley University; John S. DeJoy, Clarkson University

### **9.02 CTLA—Taxation**

Moderator: Melissa Larson, Brigham Young University

*Interactive and Digital Tax Return Project.* Nicholas Robinson, Eastern Illinois University

*Student Analysis of a Tax Return Beyond Taxes.* Joseph Krupka, Florida State University

### **9.03 Accounting History and Theory**

Moderator: To Be Announced

*Time and Temporality in Accounting.* Charles Richard Baker, Adelphi University; Juan David Arias, Institución Universitaria Politécnico Granacolombiano; Vanessa Cano Mejia, Institución Universitaria de Envigado

*Extending Robson's Inscriptions to Management Accounting with Historical Verification.* Gary Spraakman, York University

*Development of Procedures of Determining the Financial Result Based on Datini's First Proprietorship.* Mikhail Kuter, Kuban State University; Charles Richard Baker, Adelphi University; Marina Gurskaya, Kuban State University

### **9.04 Panel—Data Analytics in Auditing: What Do We Remove in Order to Add?**

Moderator: Natalie T. Churyk, Northern Illinois University

Panelists: Allen Blay, Florida State University

Jay Thibodeau, Bentley University

David A. Wood, Brigham Young University

Aleksandra B. Zimmerman, Florida State University

### 9.05 Nonfinancial Disclosure III

Moderator: Jason A. Ashby, The University of Tennessee

*Let Us Work Together: The Impact of Customer Strategic Alliance on IPO Discount and Post-IPO Performance.* Xuan Peng, Huazhong Agricultural University; Yibo Jia, Zhongnan University of Economics and Law; Kam C. Chan, Western Kentucky University; Xiongyuan Wang, Zhongnan University of Economics and Law

Discussant: To Be Announced

*Similarity of Risk Factors and Mergers and Acquisitions.* Lei Chen, Southwestern University of Finance and Economics; Allen Huang, The Hong Kong University of Science and Technology; Xinlu Wang, Jinan University; Liang Xu, Nanjing University

Discussant: To Be Announced

*Enhanced Information Disclosure and Drug Development: Evidence from Mandatory Reporting of Clinical Trials.* Po-Hsuan Hsu, National Tsing Hua University; Kyungran Lee, The University of Hong Kong; S. Katie Moon, University of Colorado; Seungjoon Oh, Peking University

Discussant: Ayung Tseng, Indiana University

*The Expenditures on and Efficiency of Corporate Social Responsibility Activities: Evidence from Targeted Poverty Alleviation Projects.* Xiaobei Huang, North China University of Technology; Jianing Lv, Inner Mongolia University; Yunling Song, Inner Mongolia University; Ling Zhou, The University of New Mexico

Discussant: To Be Announced

### 9.06 Other Capital Market Intermediaries

Moderator: Minna Martikainen, Hanken School of Economics

*Do Managers Learn from Institutional Investors Through Direct Interactions?* Rachel Zhang, University of Pennsylvania

Discussant: Yanju Liu, Singapore Management University

*Does Credit Information Sharing Benefit Firm Innovation?* Fangfang Hou, Xiamen University; Jeffrey Ng, The Hong Kong Polytechnic University; Xinpeng Xu, The Hong Kong Polytechnic University

Discussant: Hila Fogel-Yaari, The University of Texas at Arlington

*Attractive from a Distance? Evidence from Acquisition of Multi-Location Targets.* Junjian Gu, University of Tsukuba

Discussant: Haihao Lu, University of Waterloo

*Do Credit Rating Agencies Learn from Financial Markets? Evidence from Options Markets.* Paul Brockman, Lehigh University; Musa Subasi, University of Maryland College Park; Jeff Wang, San Diego State University; Eliza Xia Zhang, University of Washington, Tacoma

Discussant: An-Ping Lin, Singapore Management University

### 9.07 Other Topics I

Moderator: Atul Singh, The George Washington University

*Systematic Risk in Earnings and Expected Stock Returns.* Jingjing Chen, Washington State University; Linda H. Chen, University of Idaho; George J. Jiang, Washington State University

Discussant: Tim de Silva, Massachusetts Institute of Technology

*Creating Value from Intangibles Orchestration in Acquisitions: Exploration, Exploitation, and Managerial Capability.* David G. Sirmon, University of Washington; Steve C. Lim, Texas Christian University; Michael A. Hitt, Texas A&M University; Kai Xu, The University of Texas at San Antonio

Discussant: Kristen Valentine, The University of Georgia

### 9.08 Determinants of Reporting Quality I

Moderator: To Be Announced

*Restatements for Pre-IPO Financial Statements.* Rebecca Files, The University of Texas at Dallas; Youngki Jang, University of Nebraska at Omaha; Jung Eun (JP) Park, University of Nebraska at Omaha

Discussant: To Be Announced



*Understanding the Role of Industry, Firm, CEO, and CFO Effects in Financial Reporting Quality: A Hierarchical Linear Multilevel Modelling Approach.* Tharindra Ranasinghe, University of Maryland; Ariel Rava, University of Maryland; Emanuel Zur, University of Maryland

Discussant: To Be Announced

*Textual Analysis of Annual Reports, Business Life Cycles, and Firm Performance.* Sebahattin Demirkan, Manhattan College; Hanni Liu, Manhattan College

Discussant: To Be Announced

*Financial Reporting and Auditing Consequences of CEOs' Early-life Exposure to Disasters and Violent Crime.* Joanna Golden, The University of Memphis; Mark Kohlbeck, Florida Atlantic University

Discussant: To Be Announced

### 9.09 Breakthroughs in Gender and Work-Life Balance Research

Moderator: Salma Ben Moussa, Montana State University Billings

*Family Female Directors versus Non-Family Female Directors: Effects on Firm Value and Dividend Payouts in an Extreme Institutional Environment.* Heyvon Herdhayinta, Macquarie University and Universitas Gadjah Mada; James Lau, Macquarie University; Carl Shen, Macquarie University

*The Impact of CFO Gender on Corporate Overinvestment.* Yin Liu, The College at Brockport, SUNY; Pamela Neely, The College at Brockport, SUNY; Khondkar Karim, University of Massachusetts Lowell

*Relationship of Economic Freedom to Economic Performance, Gender Equality, and Social Progress.* Hannah Michelle Russell, Texas A&M University; Donald L. Ariail, Kennesaw State University; Murphy Smith, Texas A&M University—Corpus Christi; Wayne Tervo, Murray State University

### 9.10 International Research in Auditing

Moderator: Ling Zhou, The University of New Mexico

*Investors' Reaction to Disclosure of Critical Audit Matters: Evidence on Trading Volume of Cross-Listed and Non-Cross-Listed Firms in Emerging Markets.* Zhiying Hu, University of Science and Technology; Heibatollah Sami, Lehigh University; Haiyan Helen Zhou, The University of Texas Rio Grande Valley

Discussant: Siva Nathan, Georgia State University

*Audit Fees and Change in Foreign Private Issuer Status.* Brian M. Burnett, The University of North Carolina at Charlotte; Bjorn N. Jorgensen, London School of Economics and Political Science; Troy J. Pollard, The University of Alabama

Discussant: Thomas Bowe Hansen, Virginia Commonwealth University

*Do Auditors Reveal Important Issues or Risks in Audit through Key Audit Matters?* Li Jen He, National Yunlin University of Science and Technology; Hsiang Tsai Chiang, Feng Chia University; Chao Jung Jen Chen, National Pingtung University; Rivai Jen Farah, National Yunlin University of Science and Technology

Discussant: Haiyan Helen Zhou, The University of Texas Rio Grande Valley

*How Do Auditors Perceive Excess Cash Holdings? Evidence from Foreign Incorporated Firms.* Deborah Smith, Cleveland State University; Yezen Kannan, Zayed University; Kimberly Gleason, American University of Sharjah

Discussant: Brian M. Burnett, The University of North Carolina at Charlotte

### 9.11 Dialogue on Corporate Governance and Social Responsibility

Moderator: To Be Announced

*An Integrated Teaching Model for Factory Overhead Variance Analysis.* David W. O'Bryan, Pittsburg State University; Jeffrey J. Quirin, Wichita State University; Jenny D. O'Bryan, University of Tulsa

*Board Meetings and the Information Gap Between Managers and Independent Directors.* Yijing Jiang, Boston University

*Organization Capital and Corporate Governance.* Jaeseong Lim, Hartwick College

*Corporate Diversification and CEO Compensation: Evidence from the Moderating Effect of Firm Performance.* Hwei C. Wang, University of Maryland Eastern Shore; Michael D. Slaubaugh, Indiana University—Purdue University Fort Wayne; Yung-I Lou, Providence University; Chiulien C. Venezia, Frostburg State University; Chih C. Fang, University of Maryland College Park; Ya Ying Chou Yeh, Framingham State University

WEDNESDAY, AUGUST 12, 2020

12:30 PM–1:30 PM EDT

### 9.12 Social Preferences

Moderator: To Be Announced

*An Experimental Investigation of Insulating and Non-Insulating Cost Allocations.* Jason L. Brown, Indiana University; Geoffrey B. Sprinkle, Indiana University; Dan Way, Clemson University

Discussant: Wenqian Hu, Georgia Institute of Technology

*When Does Employee Giving Spill over into Subsequent Ethics? The Role of the Organization of the Employee Giving Program.* Eddy Cardinaels, Tilburg University; Qinnan Ruan, Tilburg University; Huaxiang Yin, Nanyang Technological University

Discussant: Ke Xu, Georgia State University

*The Effect of Horizontal Pay Dispersion, Capacity for Budget Slack, and Severity of Peer Overstatement on Managerial Reporting Behavior.* Andrea Drake, Louisiana Tech University; Yiwen Li, Radford University

Discussant: Suyun (Sue) Wu, Georgia Institute of Technology

*Friendships Matter: The Behavioral Effects of Social Distance and Residual Claim Distribution on Budget Reporting in Hierarchical Organizations.* Xi (Jason) Kuang, Georgia Institute of Technology; Michael Majerczyk, Georgia State University; Di Yang, UNSW Sydney

Discussant: Andreas Ostermaier, University of Southern Denmark

### 9.13 Corporate Social Responsibility and Disclosure

Moderator: Charles W. Stanley, Baylor University

*Comparative Analysis of Sustainability Reporting Guidelines: Evidence from E.U. and U.S. Companies.* Vlad-Andrei Porumb, University of Groningen; Zabihollah Rezaee, The University of Memphis

Discussant: Charles W. Stanley, Baylor University

*Corporate Social Responsibility and Lawsuit Settlement: Evidence from Special Items.* Christopher J. Skousen, Utah State University; Li Sun, The University of Tulsa

Discussant: Keyi Zhao, Rutgers, The State University of New Jersey

*Corporate Social Responsibility Orientation and Textual Features of Financial Disclosures.* Marwa Soliman, University of Ottawa; Walid Ben Amar, University of Ottawa

Discussant: Jochen C. Theis, University of Southern Denmark

### 9.14 Panel—Sustainability Reporting Teaching

Moderator: To Be Announced

Panelists: Jeffrey Hales, The University of Texas  
Barbara Porco, Fordham University  
Jessica Weber, University of Nevada, Reno

1:30 PM–2:00 PM EDT

### Break

1:35 PM EDT

### Award Presentations

#### Notable Contributions to Accounting Literature (sponsored by AICPA)

Mary E. Barth, Stanford University

Wayne R. Landsman, The University of North Carolina at Chapel Hill

Daniel J. Taylor, University of Pennsylvania

WEDNESDAY, AUGUST 12, 2020

2:00 PM–3:00 PM EDT

## PANELS AND CONCURRENT SESSIONS

### 10.01 CTLA—2019 Bea Sanders/AICPA Award Winners

Moderator: Angela W. Spencer, Oklahoma State University

Winner: *Junkyard Planet: Teaching Managerial Accounting with a Sustainability Theme*. Stephanie Dehning Grimm, University of St. Thomas

Honorable Mention: *Data Analytics Projects for Introductory Accounting Using Excel, Tableau, and Power BI*. Wendy M. Tietz, Kent State University; Tracie Miller-Nobles, Austin Community College; Jennifer M. Cainas, University of South Florida

### 10.02 CTLA—Posters: Education Tips II

Moderator: Jill Mitchell, Northern Virginia Community College

*Classroom Activity: Station-to-Station*. DeAnna Martin, Santiago Canyon College

*Presentation and Disclosure Issues within US GAAP and IFRS Statements of Cash flows: Implications for Teaching and Assessing Student Competence*. Minga Negash, Metropolitan State University of Denver; Andrew Holt, Metropolitan State University of Denver; Joe Giordano, Metropolitan State University of Denver

*Strategy: Using Group Quizzes to Keep Students Engaged*. DeAnna Martin, Santiago Canyon College

*Using Advanced Strategies to Memorize Accounting Terms*. Fang Zhao, Merrimack College

*Using YouTube Videos in Accounting Classes to Reinforce Accounting Concepts*. Tim Creel, Lipscomb University; Veronica Paz, Indiana University of Pennsylvania; Christina M. Olear, The Pennsylvania State University Brandywine; Kelli S. Horne, Lander University

### 10.03 Panel—Strategies for Success in the Classroom

Moderator: Bette Kozlowski, KPMG

Panelists: Karen Osterheld, Bentley University  
Jay Thibodeau, Bentley University

### 10.04 Cybersecurity

Moderator: Yiyang Zhang, Youngstown State University

*The Effect of Auditor Cybersecurity Expertise on Audit Fees and Cyber Incidents*. Feiqi Huang, Marist College; He Li, Southwestern University of Finance and Economics; Zhengjie Sun, Southwestern University of Finance and Economics

Discussant: Deniz Appelbaum, Montclair State University

*Don't Reveal Your Ignorance: Incorporating Cybersecurity into the Accounting Curriculum*. Scott Boss, Bentley University; Joy Gray, Bentley University; Diane Janvrin, Iowa State University

Discussant: Juliana Kralik, University of South Florida

*Is High-Risk AIS Security Investment a No-Win Situation? The Influence of Attitudes, Norms, Efficacy and Prior Outcomes*. Gary M. Fleischman, Texas Tech University; Sean R. Valentine, University of North Dakota; Mary Curtis, University of North Texas; Partha Mohapatra, California State University, Sacramento

Discussant: Xu Cheng, Auburn University

*Audit Process Automation and Process Redesign: An Exploratory Implementation*. Chanyuan Zhang, Rutgers, The State University of New Jersey; Chanta Thomas, Rutgers, The State University of New Jersey

Discussant: Diane Janvrin, Iowa State University

### 10.05 Audit Partner Characteristics II

Moderator: Jaclyn Prentice, Oklahoma State University

*Audit Office Diversity and Audit Quality*. Ling Lei Liscic, Virginia Polytechnic Institute and State University; Timothy A. Seidel, Brigham Young University; Jonathan Truelson, Virginia Polytechnic Institute and State University; Aleksandra B. Zimmerman, Florida State University

*The Impact of U.S. Audit Partner Style on Financial Statement Comparability*. Tracie Frost, Florida Atlantic University; Chris He, Marquette University; Xin Luo, Marquette University; Derrald Stice, University of Hong Kong

*The Curse of Birthplace: The Effect of Auditor's Hometown on Audit Quality*. Lijing Tong, Beijing Jiaotong University; Bin Wu, Renmin University of China; Min Zhang, Renmin University of China

### 10.06 Audit Quality

Moderator: Robert Carnes, University of Florida

*The Effects of Confirmation Bias on Auditors' Risk Assessments: Archival Evidence.* Cory Cassell, University of Arkansas; Stuart Dearden, University of Nebraska—Lincoln; David Rosser, The University of Texas at Arlington; Jonathan E. Shipman, University of Arkansas

Discussant: James J. Anderson, Michigan State University

*Do Clients Reward or Punish Audit Offices for Issuing Going Concern Modified Opinions?* Mike Ettredge, The University of Kansas; Xudong Li, Monmouth University; Qiyang Lian, The University of Kansas; Lili Sun, University of North Texas

Discussant: Linette M. Rousseau, University of Wisconsin—Madison

*Do Office Managing Partners Influence Audit Quality?* Michael J. Mowchan, Baylor University

Discussant: Summer Xiao, Northeastern University

*The "Big N" Audit Quality Kerfuffle.* William Cready, The University of Texas at Dallas

Discussant: Robbie Moon, Georgia Institute of Technology

### 10.07 Other Topics II

Moderator: Mohamad Majdi Sahloul, American Accounting Academy

*Technology Change and Real Earnings Management.* Lars Hass, The University of Iowa; Paul Hribar, The University of Iowa; Skralan Vergauwe, EDHEC Business School

Discussant: To Be Announced

*Operating Performance after Mergers and its Relationship with the Acquisition Premium and Goodwill.* Sok-Hyon Kang, The George Washington University; Joon Seok Moon, California State University, Northridge

Discussant: Brian Monsen, The Ohio State University

*Are Analysts Still Optimistic?* Matthew Cedergren, University of Pennsylvania; Yukun Liu, University of Rochester; Xi Wu, New York University

Discussant: Pengkai Lin, Tulane University

*Have Delistings Negatively Impacted U.S. Capital Markets? Evidence from the Effect of M&As on Industry Peer Firms.* Anna Bergman Brown, University of Connecticut; Donal Byard, Baruch College—CUNY; Masako Darrough, Baruch College—CUNY; Jangwon Suh, New York Institute of Technology

Discussant: Robert Gutsche, University of St. Gallen

### 10.08 Properties of Analyst Forecasts I

Moderator: Sarah Noor, Texas A&M University

*Analysts' Underreaction and Momentum Strategies.* Vitor Azevedo, Technische Universität München

Discussant: Ken Li, McMaster University

*Disastrous Weather Events and Analysts' Earnings Forecasts.* Anh Tran, Monash University; Cameron Truong, Monash University; Qihong Zhao, Texas A&M University—Corpus Christi

Discussant: Fan Zhang, University of Southern California

*Quantitative Investing and Analysts' Forecasts.* Hui Liang, University of Minnesota, Twin Cities

Discussant: Bingxu Fang, University of Toronto

*Accruals and Expectation Errors: Evidence from Analysts.* Owen Davidson, The University of Georgia; Bob Resuttek, The University of Georgia

Discussant: Michael John Marin, University of Toronto

### 10.09 Short Sales I

Moderator: To Be Announced

*Do Corporate Restructuring Announcements Imply Bad News? Evidence from Short Selling.* B. Charlene Henderson, Louisiana State University; Nusrat Jahan, Louisiana State University; Kenneth J. Reichelt, Louisiana State University

Discussant: To Be Announced



WEDNESDAY, AUGUST 12, 2020

2:00 PM–3:00 PM EDT

*The Disciplining Effect of Short Sellers on Credit Rating Properties: Evidence from a Natural Experiment.* Mei Cheng, The University of Arizona; Eliza Xia Zhang, University of Washington, Tacoma

Discussant: To Be Announced

*Short Selling and Executive Stock Option Exercises.* Harrison Liu, The University of Texas at San Antonio; Si Shen, The University of Texas at San Antonio; Jennifer Yin, The University of Texas at San Antonio

Discussant: To Be Announced

*CEO Confidence Matters: The Real Effects of Short Sale Constraints Revisited.* Juwon Jang, University of Massachusetts Lowell; Eunju Lee, University of Massachusetts Lowell

Discussant: To Be Announced

### **10.10 Panel—Current Trends in Valuations in Forensic Accounting**

Moderator: Sridhar Ramamoorti, University of Dayton

Panelists: Larry Crumbley, Texas A&M University—Corpus Christi  
Brien Jones, NACVA

### **10.11 Accountability in Governments and Not-For-Profit Organizations**

Moderator: Erica E. Harris, Florida International University

*Attestation, Auditor Upcharges, and Nonassurance Services: Assurance Pricing Around Local Government Organization Form in a Municipal Audit Market.* Alfred A. Yebba, Binghamton University, SUNY; Randal J. Elder, The University of North Carolina at Greensboro; Ayalew Ali Lulseged, The University of North Carolina at Greensboro

*Identifying Healthcare Cost Drivers in Palestine.* Rabeh Marrar, An-Najah National University; Samer Jabr, Palestinian Ministry of Health; Rula Ghandour, Birzeit University; Niveen M. E. Abu-Rmeileh, Birzeit University; Dana A. Forgione, Texas A&M University—Corpus Christi; Mustafa (Mike) Z. Younis, Jackson State University

*An Investigation of the Reporting of Significant Diversions of Assets on Form 990.* Andrea M. Scheetz, Georgia Southern University; Aaron B. Wilson, Ohio University; William Brian Dowis, Georgia Southern University

*The Nature of Internal Control Deficiencies in United States Federal Government Agencies.* Kimberly J. Tribou, McMurry University

### **10.12 IFRS Effect**

Moderator: Anywhere Sikochi, Harvard University

*The Effect of IFRS 9 on the Timeliness of Loan Loss Recognition.* Jeong-Bon Kim, City University of Hong Kong; Jeffrey Ng, The Hong Kong Polytechnic University; Chong Wang, The Hong Kong Polytechnic University

Discussant: Anywhere Sikochi, Harvard University

*One Wine Fits All? Effects of the Amendments to IAS 16/41—Bearer Plants on the Cash Flow Prediction of Winery Companies.* Maria Raphaelly Guimarães de Almeida, Londrina State University; Vitor Hideo Nasu, University of Sao Paulo; Daniel Ramos Nogueira, Londrina State University

Discussant: Assma Sawani, University of Colorado Colorado Springs

*Implementation of IAS 41 (Agriculture): The Case of a Peruvian SME.* Gustavo A. Tanaka, Kyoto University of Foreign Studies; Cielo B. Castillo, Pontificia Universidad Católica del Perú

Discussant: Maria Raphaelly Guimarães de Almeida, Londrina State University

*The Effect of Voluntary IFRS Adoption on MD&A Information.* Kento Inoue, Kindai University; Yoshitaka Hirose, Osaka City University

Discussant: Minna Yu, Monmouth University

WEDNESDAY, AUGUST 12, 2020

2:00 PM–3:00 PM EDT

### 10.13 Dialogue on Cost Behavior

Moderator: To Be Announced

*Bending the Cost Curve Through Employee Learning.* Ranjani Krishnan, Michigan State University; Hariharan Ramasubramanian, Michigan State University

*How the Managerial Investment Decision Changes in Response to the Mandatory Accounting Standard for Reporting Unused Capacity? The Case of SFAS No. 151.* Liu-Ching Tsai, National Chia-Yi University; Chaur-Shiuh Young, National Cheng Kung University; Chia-Hui Chen, National Dong Hwa University; Hui-Wen Hsu, Feng Chia University

*Major Customer and the Asymmetrical Behavior of Selling, General and Administrative Costs: Moderating Effect of Industrial Cluster.* Ya Ching Chu, National Cheng Kung University; Liu-Ching Tsai, National Chia-Yi University; Chaur-Shiuh Young, National Cheng Kung University

*Optimal Management Control Mechanism.* Rajiv D. Banker, Temple University; Sachin Banker, The University of Utah; Shaopeng Li, Temple University

### 10.14 Panel—Developing a Practice Relevant Syllabus

Moderator: Steve Matzke, AICPA

Panelists: Kimberly Swanson Church, Missouri State University  
John DeMelis, EY, LLP  
Holly Hawk, The University of Georgia  
Jan Taylor Morris, Sam Houston State University

3:00 PM–3:30 PM EDT

### Break

3:05 PM EDT

### Award Presentations

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

Lori Shefchik Bhaskar, Indiana University Bloomington  
Patrick Hopkins, Indiana University Bloomington  
Joe H. Schroeder, Indiana University Bloomington

#### **Competitive Manuscript Award**

Delphine Samuels, Massachusetts Institute of Technology

3:30 PM–4:30 PM EDT

## PANELS AND CONCURRENT SESSIONS

### 11.01 CTLA—Technology to Improve Your Teaching

Moderator: Robyn Barrett, St. Louis Community College

*The Changing Landscape of Accounting Education: Level Up Your Teaching Effectiveness with Technology.* Markus Ahrens, St. Louis Community College, Meramec; Cathy J. Scott, University of North Texas at Dallas

### 11.02 CTLA—Roundtables: Education Tips III

Moderator: Richard Walstra, Dominican University

*Comprehensive Data Analytics Project Using Excel and Tableau for the Sales and Purchases Cycles.* Elizabeth Felski, SUNY, Geneseo; Karen Schuele, John Carroll University

*Lessons Learned from 18 Years Experience Teaching Online Courses.* Richard S. Rand, Tennessee Tech University

*Money Maker\$pace: Fostering Financial Awareness and Student Engagement through Community Outreach.* Ann Boyd Davis, Tennessee Tech University; Alma D. Hales, Tennessee Tech University; Jane Baker, Tennessee Tech University; Jennifer Meadows, Tennessee Tech University

*Robert's Rules: The Accounting Classroom as a Business Meeting.* Justin Mindzak, SUNY at Fredonia

### 11.03 Financial Reporting and Taxes

Moderator: Zackery D. Fox, University of Oregon

*When Does the IRS Scrutinize Firms' Financial Statements?* Herita Akamah, University of Nebraska—Lincoln; Xiao Song, University of Nebraska—Lincoln

Discussant: Christina Ruiz, Arizona State University

*Incorporating Financial Statement Information to Improve Forecasts of Corporate Taxable Income.* Danielle Green, Fordham University; Erin Henry, University of Arkansas; Sarah Parsons, Sacred Heart University; George Plesko, University of Connecticut

Discussant: Jodi Henley, The University of Alabama

*Heterogeneity in the Relation Between Financial Reporting and Tax Aggressiveness: Evidence from Latent Class Models.* Stephen Campbell, University of Mannheim; Cinthia Valle Ruiz, IESEG School of Management; Hamza Warraich, University of Waterloo

Discussant: Christina Ruiz, Arizona State University

### 11.04 Panel—The Impact of Technology and Data Analytics on the Audit Profession

Moderator: Mary Kay Copeland, Palm Beach Atlantic University

Panelists: Mary Kay Copeland, Palm Beach Atlantic University

Lee Dixon, CPA\*, Digital Transformation | Digital Audit Lead EY (Ernst and Young)

Mark H. Taylor, University of South Florida

### 11.05 Panel—Accounting Standards Update: What You Need to Know for Teaching Financial Accounting

Moderator: Elizabeth A. Gordon, Temple University

Panelist: Angeline Brown, Becker Professional Education

### 11.06 Role of Media

Moderator: To Be Announced

*Executive Tweets.* Richard M. Crowley, Singapore Management University; Wenli Huang, The Hong Kong Polytechnic University; Hai Lu, University of Toronto

Discussant: To Be Announced

*Curbing Enthusiasm: Media Sentiment and the Correcting Role of Quarterly Earnings Announcements.* Eric Holzman, The Ohio State University; Brian Miller, Indiana University; Brady Twedt, University of Oregon

Discussant: Bin Li, The University of Oklahoma

*The Impact of Media Coverage on Voluntary Disclosure.* Brandon Lock, Baruch College—CUNY

Discussant: To Be Announced

*CEO Facial Expressions as Unintended Disclosures During Television Interviews.* Rachel W. Flam, Texas A&M University; Jeremiah Green, Texas A&M University; Nathan Y. Sharp, Texas A&M University

Discussant: To Be Announced

### 11.07 Properties of Analyst Forecasts II

Moderator: Bin Li, The University of Oklahoma

*Government Funded R&D Investments and Analyst Forecast Accuracy.* Sheng-Syan Chen, National Chengchi University; Wei-Chuan Kao, National Taiwan University; Yanzhi Wang, National Taiwan University; K. C. John Wei, The Hong Kong Polytechnic University

Discussant: Shushu Jiang, University of Toronto

*Do Government Subsidies Affect Analyst Forecast Accuracy?* Ian Yiyuan Sun, The University of Manchester

Discussant: Youli Zou, University of Connecticut

*Analyst Conservatism in Poor Information Environments: The Effect on Earnings Management and the Likelihood of Meeting or Beating the Analyst Consensus.* Matt Bjornsen, University of Nebraska at Kearney; Bryan Brockbank, Oklahoma State University; Jaclyn Prentice, Oklahoma State University

Discussant: To Be Announced

**WEDNESDAY, AUGUST 12, 2020**

**3:30 PM–4:30 PM EDT**

*Visible and Invisible Barriers: Evidence from Foreign Joint Venture and Domestic Brokerage Financial Analysts in China.* Forester Wong, University of Southern California; T. J. Wong, University of Southern California; Tianyu Zhang, The Chinese University of Hong Kong

Discussant: Mingyue Zhang, University of Toronto

### **11.08 Short Sales II**

Moderator: To Be Announced

*Accounting Comparability and Short Selling Interest.* C. S. Agnes Cheng, The Hong Kong Polytechnic University; Howard Hawfeng Shyu, Sichuan University; Chengwei Wang, Sungkyunkwan University

Discussant: Barbara Su, Temple University

*Catching Straw in the Wind: Do Short Sellers Trade on Customer Information?* In-Mu Haw, Texas Christian University; Wenming Wang, Hong Kong Baptist University; Wenlan Zhang, Zhongnan University of Economics and Law; Xu Zhang, University of Macau

Discussant: To Be Announced

*Persistence of Activist Short-Sellers' Performance: The Effect of Past Success.* Danqi Hu, Northwestern University; Beverly Walther, Northwestern University

Discussant: Forester Wong, University of Southern California

### **11.09 Norm, Culture, and Earnings Management**

Moderator: Salem Lotfi Boumediene, Montana State University Billings

*Earnings Management and the Norms of Governance: Implications of Curbing Corruption, the Rule of Law and Democracy.* Jianning Huang, The University of Memphis; Stuart Hyde, The University of Manchester; Waymond Rodgers, The University of Texas at El Paso; Fuzhao Zhou, The College at Brockport, SUNY

Discussant: Tsung-Kang Chen, National Chiao Tung University

*Corporate Social Responsibility (CSR) and Earnings Management (EM): An Analysis from the National Culture Perspective.* Roberto Carlos Klann, Universidade Regional de Blumenau; Caroline Keidann Soschinski, Universidade Regional de Blumenau; Moacir Manoel Rodrigues Junior, Universidade Regional de Blumenau

Discussant: Brigitte W. Muehlmann, Babson College

*Corporate Social Responsibility Performance and Annual Report Narrative Disclosure Readability.* Tsung-Kang Chen, National Chiao Tung University

Discussant: Jun Bai, Shihezi University

### **11.10 Dialogue on Firm Strategy**

Moderator: To Be Announced

*A Textual Measure of Business Strategy.* Rajiv Banker, Temple University; Xinjie Ma, Temple University

*Does Supply-Chain Risk Disclosure Reduce Information Asymmetry? Evidence from a Textual Analysis on Seasoned Equity Offering Discount.* Kam C. Chan, Western Kentucky University; Jie He, Zhongnan University of Economics and Law; Yanqiong Li, Nankai University; Xiongyuan Wang, Zhongnan University of Economics and Law

*Double Bottom Line: The Use of Performance Incentives in Mission-Driven Firms.* Sun-Moon Jung, Seoul National University; Jae Yong Shin, Seoul National University

*Measuring Management Accounting Practices—A Neural Network Approach.* Nan Hu, Xi'an JiaoTong University; Fangjuan Qiu, Xi'an JiaoTong University; Peng Liang, Xi'an JiaoTong University

*Stuck in the Middle? Using the Exploration-Exploitation Lens to Reconcile the Generic Strategy Debate.* Xinjie Ma, Temple University; Rajiv Banker, Temple University; Snehal Awate, Indian School of Business; Ram Mudambi, Temple University

### **11.11 Dialogue on Management Accounting II**

Moderator: To Be Announced

*A Statistical Foundation for the Measurement of Managerial Ability.* Rajiv Banker, Temple University; Han-Up Park, University of Saskatchewan

*Adoption of Clawback Provisions and Compensation Shielding Effect of R&D Expenditures: The Role of Compensation Committee Quality.* Liu-Ching Tsai, National Chia-Yi University; Chaur-Shiuh Young, National Cheng Kung University; Ya-Chih Yang, National Cheng Kung University; Hui-Wen Hsu, Feng Chia University

*The Effect of Common Ownership on Investment Decisions under Uncertainty.* In Gyun Baek, University of Wisconsin—Madison; Sewon Kwon, Sejong University; Daniel Lynch, University of Wisconsin—Madison



**WEDNESDAY, AUGUST 12, 2020**

**3:30 PM–4:30 PM EDT**

*Uncertain Gifts: How Much Does Good Intent Matter?* Andreas Ostermaier, University of Southern Denmark; Peter Schäfer, Technische Universität München

### **11.12 Corporate Social Responsibility and the Environment**

Moderator: Patrick Kelly, Providence College

*Environmental and Social Risk, Adaptation, and Equity Value.* Curtis Farnsel, University of Dayton

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

*Securing the Future: International Evidence on Climate Change Strategy and Firm Value.* Md Al Mamun, La Trobe University; Mahfuja Malik, Sacred Heart University; Huu Duong, Monash University; Kathy Dhanda, Sacred Heart University

Discussant: Dana Wallace, University of Central Florida

*Mending the Gap between CSR Precedence and the UN SDG Targets: Natural Resources Use, Emissions, and Firm Performance.* Jillian Alderman, Pepperdine University; Maretno A. Harjoto, Pepperdine University; Robert Lee, Pepperdine University; Qian Li, Cardiff University

Discussant: Yongtao Hong, North Dakota State University

*Environmental Regulation and Corporate R&D Investment—Evidence from a Quasi-Natural Experiment.* Jingchang Huang, Guangdong University of Foreign Studies; Jing Zhao, Shenzhen University

Discussant: Jacob Bridger Lennard, University of Central Florida

### **11.13 Innovative Approaches to Engaging and Assessing Students I**

Moderator: Amanda White, The University of Technology, Sydney

*Fighting Fire with Fire: Using Excel Macros to Combat Academic Dishonesty in Excel Projects.* Don Lux, Creighton University; Margaret E. Knight, Creighton University

Discussant: Susan B. Anders, Midwestern State University

*The Effect of a Web-Based Student Response System (SRS) on Academic Performance and Satisfaction: A Quasi-Experiment with Accounting Undergraduate Students.* Vitor Hideo Nasu, University of Sao Paulo; Luis Eduardo Afonso, University of Sao Paulo

Discussant: Anna Vysotskaya, Southern Federal University

*Impact of a Student Engaged Learning Project for Undergraduate and Graduate Introductory Financial/Managerial Accounting Courses.* Judith A. Sage, Sage & Sage; Lloyd G. Sage, Sage & Sage

Discussant: Yong Gyo Lee, University of Houston—Victoria

### **11.14 Panel—Resolution for CPA Evolution: What You Should Know About the CPA Exam**

Moderator: Carl Mayes, AICPA

Panelist: Michael Decker, AICPA

Yvonne Hinson, AICPA

**4:30 PM–5:00 PM EDT**

### **Break**

**5:00 PM–6:00 PM EDT**

## **PANELS AND CONCURRENT SESSIONS**

### **12.01 CTLA—Rewards, Incentives, and Employability**

Moderator: Amanda White, The University of Technology, Sydney

*Creating an Award and Incentive System that Promotes High-Quality Teaching in a Highly Research Focused Business School.* Eva Maria Stroem, Hanken School of Economics

*Embedding Employability (Generic) Skills Within Accounting Education, Empowering the Academic to Assess These Skills.* Valeria Stella Cotronei-Baird, The University of Melbourne; Matthew Dyki, The University of Melbourne; Maggie Singorahardjo, The University of Melbourne

### 12.02 CTLA—Posters: Education Tips III

Moderator: Mfon Akpan, Savannah College of Art and Design

*The Use of Chatbots in Student Inquiries.* Nelson Ma, University of Technology, Sydney; Amanda White, University of Technology, Sydney

*Metacognition and Lifelong Learning.* Victoria Shoaf, St. John's University; Cynthia R. Phillips, St. John's University

### 12.03 Social and Political Ties

Moderator: Ian James Twardus, Murray State University

*Revoke Privileges? Breaking Political Hierarchy in SOEs and Financial Resource Acquisition.* Yue Li, Xi'an Jiaotong University; Wanli Li, Xi'an Jiaotong University  
Discussant: Chia-Chun Hsieh, National Chung Cheng University

*The Determinants of Insider Trading in Credit Derivatives.* Nan Hu, Xi'an Jiaotong University; Xingnan Xue, Xi'an Jiaotong University; Peng Liang, Xi'an Jiaotong University  
Discussant: Yingri Julia Yu, University of Virginia

*When Main Street Meets Wall Street: Can CEO Connections between the Two Foster Innovation through More Effective Debt Financing?* Jun Shao, Shanghai Lixin University of Accounting and Finance; Bingjie Wang, Shanghai Lixin University of Accounting and Finance; Chong Wang, Naval Postgraduate School; Junzhi Zhang, City University of London

Discussant: Yue Li, Xi'an Jiaotong University

### 12.04 Taxes and Earnings Management

Moderator: Joseph Krupka, Florida State University

*Can Analysts Anticipate Tax-Related Earnings Management?* Philip Kunz, University of Missouri; Stevanie Neuman, University of Missouri  
Discussant: To Be Announced

*Codetermination and Aggressive Reporting: Audit Committee Employee Representation, Tax Aggressiveness, and Earnings Management.* James Chyz, The University of Tennessee; Marc Eulerich, Universität Duisburg-Essen; Benjamin Fligge, Universität Duisburg-Essen; Miles A. Romney, Florida State University  
Discussant: R. William Snyder, George Mason University

*Tax-Induced Earnings Management and Book-Tax Conformity: International Evidence from Unconsolidated Accounts.* Sebastian Eichfelder, Otto von Guericke University Magdeburg; Martin Jacob, WHU-Otto Beisheim School of Management; Nadine Kalbitz, Otto von Guericke University Magdeburg; Kelly M. Wentland, George Mason University

Discussant: Philip Kunz, University of Missouri

### 12.05 Auditor Regulatory Issues

Moderator: Jessica Berube, Virginia Polytechnic Institute and State University

*Auditor Regulatory Oversight, Private Information Flow, and Return Predictability: Evidence from PCAOB International Inspection Program.* Jeong-Bon Kim, City University of Hong Kong; Yuyan Tang, City University of Hong Kong; Xiangang Xin, City University of Hong Kong

Discussant: Michael J. Mowchan, Baylor University

*The PCAOB Revolving Door and Audit Quality.* Jagan Krishnan, Temple University; Jayanthi Krishnan, Temple University; Steve Maex, Temple University  
Discussant: William Docimio, University of Pittsburgh

*Client Consulting Opportunities and the Reemergence of Big 4 Consulting Practices: Implications for the Audit Market.* Elizabeth N. Cowle, University of Arkansas; Tyler J. Kleppe, University of Arkansas; James R. Moon, Jr., Georgia Institute of Technology; Jonathan E. Shipman, University of Arkansas

Discussant: Stefan Slavov, The University of Tennessee

### 12.06 Behavioral Research on Diversity

Moderator: Candice R. Boucree, Louisiana State University

*An Exploration of Queer Spaces and Worldviews in the Accounting Profession.* Alessandro Ghio, Monash University; Nick McGuigan, Monash University  
Discussant: To Be Announced

*Corporate Social Performance and Earnings Management: Does the Machiavellian Trait Empower?* Marcia Figueredo D'Souza, Estacio University  
Discussant: To Be Announced

**WEDNESDAY, AUGUST 12, 2020**

**5:00 PM–6:00 PM EDT**

*An Investigation of Differentiating Factors between Community College Transfer Students and University Non-Transfer Students in Four-Year Accounting Program.*

Jose Victor Lineros, University of North Texas

Discussant: To Be Announced

### **12.07 Standard Setting**

Moderator: Aluna Wang, Carnegie Mellon University

*Cherry-Picking Concepts.* Nargiz Abdullayeva, The University of Texas at Arlington; Jivas Chakravarthy, The University of Texas at Arlington

Discussant: To Be Announced

*Transition to a Principle-Based Accounting Standard and Earnings Characteristics: An Analysis Using the Adoption of ASC 606.* Kyungran Lee, The University of Hong Kong; Shin Woo Lee, Columbia University

Discussant: To Be Announced

*Does Mandatory Recognition of Off-Balance Sheet Items Affect Capital Structure Choice? Evidence from SFAS 158.* Michael Axenrod, Norwegian School of Economics; Michael Kisser, BI Norwegian Business School

Discussant: To Be Announced

### **12.08 Valuation and Fundamental Analysis**

Moderator: To Be Announced

*Predicting Errors in Profit Margin Forecasts.* C. S. Agnes Cheng, The Hong Kong Polytechnic University

Discussant: To Be Announced

*Did the Recognition of Operating Leases Cause a Decline in Equity Valuations?* Jonathan A. Milian, Florida International University; E. Jin Lee, Florida International University

Discussant: To Be Announced

*Why Are Investors Paying (More) Attention to Free Cash Flows?* Katharine Adame, University of Washington; Jennifer Koski, University of Washington; Katie Lem, University of Washington; Sarah McVay, University of Washington

Discussant: To Be Announced

### **12.09 Value Relevance I**

Moderator: To Be Announced

*Discontinued Operations and Dividend Payout Policy.* Binod Guragai, Texas State University; Trent S. Henke, Texas State University; Glen Young, Texas State University

Discussant: Evisa Bogdani, University of Kentucky

*Incremental Usefulness of the Parent-Only Balance Sheet to Debt Holders: Evidence from Banks.* Jennifer Tucker, University of Florida; Ying Zhou, University of Connecticut; Jigao Zhu, University of International Business and Economics

Discussant: To Be Announced

*Attention to Dividends, Inattention to Earnings?* Charles Ham, Washington University; Zachary Kaplan, Washington University; Steven Utke, University of Connecticut

Discussant: To Be Announced

### **12.10 Corporate Governance Around the World**

Moderator: Elaine Henry, Stevens Institute of Technology

*Board Monitoring and Firm Performance: Evidence from the UK.* Asmaa Hanafy, PwC; Nermeen Shehata, The American University in Cairo; Noha Youssef, The American University in Cairo

Discussant: Siyuan Yan, The Hong Kong Polytechnic University

*Can a Not-for-Profit Minority Institutional Shareholder Make a Big Difference in Corporate Governance? A Quasi-Natural Experiment.* Zhanliao Chen, Renmin University of China; Wenxia Ge, University of Manitoba; Caiyue Ouyang, Beijing Jiaotong University; ; Zhenyang Shi, The Chinese University of Hong Kong

Discussant: Janean Rundo, University of Cincinnati

*Controlling Shareholder Stock Pledge, Aggravated Expropriation and Corporate Acquisitions.* Siyuan Yan, The Hong Kong Polytechnic University; Xiaoxu Ling, The Hong Kong Polytechnic University; Louis Cheng, The Hong Kong Polytechnic University

Discussant: Haochuan Hu, Oklahoma State University

**WEDNESDAY, AUGUST 12, 2020**

**5:00 PM–6:00 PM EDT**

*Social Ties and Related Party Transactions.* Guang-Zheng Chen, Feng Chia University; Chin-Hua Huang, HungKuang University  
Discussant: Charles Oberweiser, University of Missouri

### **12.11 Dialogue on Management Accounting**

Moderator: To Be Announced

*Product Market Competition and Earnings Management: The Role of Managerial Ability.* Md M. Hasan, Old Dominion University; Md Safayat Hossain, University of New Hampshire; Giorgio Gotti, The University of Texas at El Paso

*Supplier's Dependence, Information Asymmetry, and Customer Profitability.* Keng Ming Tien, Shippensburg University

*The Potential of Digitalization in Management Accounting and Control in German Energy Supply Companies.* Lisa Wunderlich, University Duisburg-Essen; Andreas Woempener, University Duisburg-Essen

### **12.12 Corporate Ethics and Citizenry**

Moderator: Mitchell Stein, Western University

*Who Saves Our World? the Impact of Executives' Gender on Corporate Social and Ecological Investments.* Jochen C. Theis, University of Southern Denmark; Marvin Nipper, University of Duisburg–Essen

Discussant: Jillian Alderman, Pepperdine University

*Local Shareholders, Corporate Community Responsibility, and Shareholder Value.* Hyoseok (David) Hwang, University of Wisconsin—Eau Claire; Hyun Gon Kim, Rutgers, The State University of New Jersey, Camden; Jung Yeun Kim, Rutgers, The State University of New Jersey, Camden

Discussant: Yan (Jane) Qin, The University of Auckland

*Does Ethically-Motivated Corporate Social Responsibility Lead to Superior Corporate Financial Performance?* Soonchul Hyun, The University of North Carolina at Greensboro; Lijun Lei, The University of North Carolina at Greensboro

Discussant: Curtis Farnsel, University of Dayton

### **12.13 Panel—Integrating Business Sustainability—Corporate Governance and Organization Ethics into Business and Accounting Curricula**

Moderator: Zabihollah Rezaee, The University of Memphis

Panelists: Damon Fleming, The University of Memphis  
Timothy J. Fogarty, Case Western Reserve University  
Robert Hirth, COSO  
Brigitte W. Muehlmann, Babson College  
Sidhar Ramamoorti, University of Dayton

**6:00 PM–7:00 PM EDT**

## **Section Block Party**

### **Two-Year College Section**



# Thursday Awards

12:05 PM EDT



**Outgoing Board of Directors**

**Director-Focusing on International**

Wim A. Van der Stede, London School of Economics



**Outgoing Board of Directors**

**Director-Focusing on Membership**

Tracie Miller-Nobles, Austin Community College



**Outgoing Board of Directors**

**Vice President-Education**

Steve Kaplan, Arizona State University-Tempe



**Outgoing Board of Directors**

**Vice President-Finance**

Mark H. Taylor, University of South Florida



**Outgoing Board of Directors**

**Past-President**

Marc Rubin, Miami University of Ohio



**Outgoing Board of Directors**

**Outgoing Council Chair**

Cindy Durtschi, DePaul University



# Thursday Speaker

## THURSDAY PLENARY SPEAKER



### **Elaine G. Mauldin, President-Elect, American Accounting Association, University of Missouri**

Elaine G. Mauldin is BKD Professor at the Robert J. Trulaske, Sr. College of Business at the University of Missouri, having served on its faculty since 1997. She serves as Faculty Coordinator of the SAP University Alliance. Elaine earned her Ph.D. from the University of Nebraska.

Elaine currently serves as Editor for *The Accounting Review* (2014–present) and has served as Associate Editor of the *Journal of Information Systems* (2003–08, 2010–14). She has published widely in peer-reviewed journals including *The Accounting Review*, *Accounting Horizons*, *Journal of Information Systems*, *Auditing: A Journal of Practice and Theory*, *Contemporary Accounting Research*, *Journal of Accounting and Economics*, *Journal of Accounting, Auditing & Finance*, *Journal of Accounting and Public Policy*, *Research in Accounting Regulation*, *Accounting Organizations and Society*, *International Journal of Accounting Information Systems*, and *Strategic Finance*.

Elaine currently serves AAA on the Board of Directors and Council as President-Elect. She previously served as Director-Focusing on Intellectual Property (2016–19), and on AAA Council (2012–15 and 2008–09). She is a member of the AAA Intellectual Property Task Force III (2016–present), a member of AAA's AIS and Auditing (AUD) Sections, previously serving as President of the Accounting Information Systems Section (2008–09).

She has served on the AAA Finance Committee (2009–12), AAA Doctoral Dissertation Awards for Innovative Research in Accounting Education Committee (2015–16), AAA New Faculty Consortium senior faculty presenter (2015), AAA Annual Meeting Program Committee (2012–13), AAA Sharpening Our Vision Task Force II (2013–14), participant at the Deloitte Trueblood Seminar (2012), AAA Doctoral Consortium senior faculty presenter (2010), Bylaws Review Committee Chair (2006–07) and Annual Meeting Co-Coordinator (2004–05) for AIS (2004–05).

Elaine has twenty-two years' teaching experience, and has received a number of academic awards for excellence including Accounting Horizons Best Paper Award (2014), the AIS Section's Outstanding Research Paper Award (2007), Best Reviewer Award (2001), and Outstanding Dissertation Award (1998). The University of Missouri has recognized her contributions with the Trulaske College of Business Distinguished Research Award (2017–18), the Winemiller Excellence Award (2018), and the Trulaske College of Business Miller/Smith Summer Scholar Award (2010–19). Elaine served as President of the Missouri Society of CPAs Mid-Missouri Chapter (2003–04).

THURSDAY, AUGUST 13, 2020

11:00 AM–12:00 PM EDT

**Plenary Session**

**Speaker: Elaine G. Mauldin, President-Elect, American Accounting Association, University of Missouri**  
*Be Courageous*

12:00 PM–12:30 PM EDT

**Break**

12:05 PM EDT

**Award Presentations**

**Outgoing Board of Directors**

**Director-Focusing on International**

Wim A. Van der Stede, London School of Economics

**Director-Focusing on Membership**

Tracie Miller-Nobles, Austin Community College

**Vice President-Education**

Steve Kaplan, Arizona State University-Tempe

**Vice President-Finance**

Mark H. Taylor, University of South Florida

**Past-President**

Marc Rubin, Miami University of Ohio

**Outgoing Council Chair**

Cindy Durtschi, DePaul University

12:30 PM–1:30 PM EDT

**PANELS AND CONCURRENT SESSIONS**

**13.01 CTLA—Diversity in the Classroom**

Moderators: Regina L. Brown, Dallas College  
Wendy Tietz, Kent State University

*Fostering Change in Accounting among Black and White Faculty and Students.* Theresa A. Hammond, San Francisco State University; Frank K. Ross, Howard University

**13.02 CTLA—Ethics and Strategies**

Moderator: Maureen K. Flores, Troy University

*Learning from Ethical Violations in Public Accounting: A South African Audit Scandal and a Firm's Transformation.* Mark A. Holtzblatt, Cleveland State University; Leonard Craig Foltin, Cleveland State University; Norbert Tschakert, Salem State University

*See the Trees AND the Forest! Help Students See the Big Picture: Strategic Decisions to Annual Report.* Angela W. Spencer, Oklahoma State University; Alyssa Vowell, Oklahoma State University



### 13.03 Taxes & IPOs/Taxes & Restrictions

Moderator: Jennifer Glenn, The Ohio State University

*Corporate Tax Avoidance of Newly Public Companies.* Jerry Chen, The University of Auckland; Jilnaught Wong, The University of Auckland; Norman Wong, The University of Auckland

Discussant: Kelly M. Wentland, George Mason University

*Financial Market Opening and Corporate Tax Avoidance: Evidence from Staggered Quasi-Natural Experiments.* Yunsen Chen, Central University of Finance and Economics; Jianqiao Huang, Zhejiang University of Finance and Economics; Xiao Li, Central University of Finance and Economics; Xiaoran Ni, Xiamen University

Discussant: Jennifer Glenn, Texas A&M University

*Peer Firms' Strategic Reaction to IPOs' Competitive Effects: Evidence from Tax Avoidance.* Huimin Chen, University of Massachusetts Lowell; Bill Francis, Rensselaer Polytechnic Institute; Qiang Wu, Rensselaer Polytechnic Institute; Yijiang Zhao, American University

Discussant: Jerry Chen, The University of Auckland

### 13.04 Institutional Impacts on Auditor JDM

Moderator: Carissa L. Malone, Virginia Polytechnic Institute and State University

*The Benefits and Burden of Joint Audits: Do They Improve Audit Quality?* Mohamed Hegazy, The American University in Cairo; Hekmat Ebrahim, Ain Shams University

Discussant: Stacey L. Ritter, University of Southern California

*How Alumni Affiliation and Fatigue Affect the Likelihood of Evidence Collection.* Christine Earley, Providence College; Stephen Kuselias, Providence College; Nikki Mackenzie, Georgia Institute of Technology

Discussant: Christopher Pearson, University of Kentucky

*Evidence-Informed Audit Standard Setting: Exploring Evidence Use and Knowledge Transfer in Development of the Group Audit Standard.* Kris Hoang, The University of Alabama; Yi Luo, Queen's University; Steve Salterio, Queen's University

Discussant: D. Scott Showalter, North Carolina State University

### 13.05 Auditor Decision Making

Moderator: Junnan Cui, University of North Texas

*The Interactive Effect of Key Audit Matters' Form and Content on Investors' Information Processing and Decision Making: Evidence from an Eye-Tracking Study.* Xin Xu, Xiamen University; Yasheng Chen, Xiamen University; Fengying Ye, Xiamen National Accounting Institute

Discussant: Kamber Vittori Hetrick, Northeastern University

*Where Do Auditors Seek Advice? Perspectives from Social Status and Social Capital.* Deju (James) Zhang, University of Groningen; Dennis Veltrop, University of Groningen; Reggy Hooghiemstra, University of Groningen; Floor Rink, University of Groningen

Discussant: Jenny Ulla, University of Kentucky

*Man versus Machine: Complex Estimates and Auditor Reliance on Artificial Intelligence.* Ben P. Commerford, University of Kentucky; Sean A. Dennis, University of Central Florida; Jennifer R. Joe, University of Delaware; Jennifer Wang, University of Kentucky

Discussant: Aubrey Whitfield, University of Massachusetts Amherst

### 13.06 The Role of Diversity in the Capital Markets

Moderator: Nelson Alino, Quinnipiac University

*Me Too: Does Workplace Sexual Harassment Hurt Firm Value?* Shiu-Yik Au, University of Manitoba; Ming Dong, York University; Andr anne Tremblay, Universit  Laval

Discussant: To Be Announced

*CEO Origin and Stock Crash Risk: Inside versus Outside CEOs.* Heeick Choi, University of Massachusetts Lowell; Khondkar Karim, University of Massachusetts Lowell; Anqi Tao, University of Massachusetts Lowell

Discussant: To Be Announced



**THURSDAY, AUGUST 13, 2020**

**12:30 PM-1:30 PM EDT**

*Gender, Learning, and Overconfidence: Why Females Create More Accurate Earnings Estimates.* Vineet Bhagwat, The George Washington University; Sara Shirley, Middle Tennessee State University; Jeffrey Stark, Middle Tennessee State University

Discussant: To Be Announced

### **13.07 Value Relevance II**

Moderator: To Be Announced

*Does Insider Trading Predict Earnings News around the World?* Md Zakir Hossain, The University of Western Australia; Ting Li, Skidmore College; Sirimon Treepongkaruna, The University of Western Australia; Jing Yu, The University of Western Australia

Discussant: To Be Announced

*Evolution in Value Relevance of Accounting Information.* Mary E. Barth, Stanford University; Ken Li, McMaster University; Charles McClure, The University of Chicago

Discussant: To Be Announced

*Accounting Reporting Complexity and Insider Trading Profits.* Hyun Woong (Daniel) Chang, University of North Texas; Scott Duellman, St. Louis University; J. Philipp Klaus, Bentley University; Blair B. Marquardt, University of North Texas

Discussant: To Be Announced

*Sins of the Father: The Effect of a Parent Firm's Accounting Misconduct on Current and Former Subsidiaries.* Steven Utke, University of Connecticut; Jingyu Xu, University of Connecticut

Discussant: To Be Announced

### **13.08 Financial Reporting Quality III**

Moderator: To Be Announced

*Mispricing of Really Dirty Surplus and the Trading Behavior of Short Sellers.* Paul Griffin, University of California, Davis; Hyun A. Hong, University of California, Riverside; Ji Woo Ryou, The University of Texas Rio Grande Valley

Discussant: To Be Announced

### **13.09 Voluntary Disclosure II**

Moderator: To Be Announced

*Are Critics Right About Quarterly Earnings Guidance? An Examination of Quarterly Earnings Guidance and Managerial Myopia.* Claire Stratton Quinto, University of Oregon

Discussant: To Be Announced

*Competitive Threat and Strategic Disclosure During the IPO Quiet Period.* Yetaotao Qiu, Concordia University

Discussant: To Be Announced

*Changes in Voluntary Disclosure Behavior of Family Firms Following Indictments of Controlling Shareholders: Evidence from Korean Chaebols.* Kristian D. Allee, University of Arkansas; Jeung-Yoon Chang, Sungkyunkwan University; Wonsuk Ha, Seoul National University; Yong Gyu Lee, Seoul National University

Discussant: To Be Announced

*Why Do Firms Forecast Earnings for Different Periods Simultaneously?* Sudipta Basu, Temple University; Caroline Lee, Temple University

Discussant: To Be Announced

### **13.10 International Tax Issues**

Moderator: Luke Watson, Villanova University

*Loss Expectation and Income Shifting.* Ji Seon Yoo, Hoseo University; Ye Ji Lee, University of Seoul

Discussant: Luke Watson, Villanova University

*Financial Reporting Incentives and Nonconforming Tax Avoidance: Evidence from Public and Private Firms in Korea.* Sung-Jin Park, Indiana University South Bend; Young-Woo Ko, Kyonggi University

Discussant: Wenye Tang, University of Missouri

*The Impact of Internal Corporate Governance Mechanisms on Corporate Risk Disclosure: The Case of Tunisian Firms.* Salem Lotfi Boumediene, Montana State University Billings; Fatma Ezzahra Abdallah, University of La Manouba; Emna Boumediene, University of La Manouba; Salma Boumediene, University of El Manar

Discussant: Sung-Jin Park, Indiana University South Bend

**THURSDAY, AUGUST 13, 2020**

**12:30 PM–1:30 PM EDT**

*External Audit and Tax Evasion: Evidence from India.* Omar Farooq, ADA University; Siva Nathan, Georgia State University; Nermeen Shehata, The American University in Cairo; Khaled Dahawy, The American University in Cairo

Discussant: Xi Ai, The University of Tennessee

### **13.11 Field Research in Management Accounting**

Moderator: To Be Announced

*Costs of Failures Associated with the Volkswagen's Diesel Emission Fraud.* Yong Gyo Lee, University of Houston—Victoria; Xavier Garza-Gomez, University of Houston—Victoria

Discussant: Ryan D. Sommerfeldt, University of Illinois at Urbana-Champaign

*Does Learning by Disaggregating Accelerate Learning by Doing? The Effect of Forecast Disaggregation on the Rate of Improvement in Demand Forecast Accuracy.* Ewelina Forker, Emory University; Isabella Grabner, WU Vienna University of Economics and Business; Karen Sedatole, Emory University

Discussant: Margaret B. Shackell, Ithaca College

### **13.12 Emerging Technologies**

Moderator: Salem Lotfi Boumediene, Montana State University Billings

*Internal Control Weakness Prediction: A Deep Learning Approach.* Chunli Liu, Hefei University of Technology; Bin Lin, Sun Yat-sen University; Yezheng Liu, Hefei University of Technology

Discussant: Ekaete Efreteui, The University of Newcastle

*Auditing an RPA-Enabled AIS.* Deniz Appelbaum, Montclair State University; Stephen Kozlowski, Eastern Illinois University

Discussant: Scott L. Summers, Brigham Young University

*A Quantifiable Complexity Measure to Evaluate Transparency in Government Financial Data.* Deniz Appelbaum, Montclair State University; Felipe Buchbinder, Fundacao Getulio Vargas; Ricardo Lopes Cardoso, Fundacao Getulio Vargas; Hussein Issa, Rutgers, The State University of New Jersey

Discussant: Ekaete Efreteui, The University of Newcastle

### **13.13 Panel—Internal Controls: Theory to Practice**

Moderator: Natalie T. Churyk, Northern Illinois University

Panelists: Thomas George Calderone, The University of Akron

Julia L. Higgs, Florida Atlantic University

Alan Reinstein, Wayne State University

### **13.14 Where Has All the Talent Gone?**

Moderator: Sidney Askew, Borough of Manhattan Community College—CUNY

**1:30 PM–2:00 PM EDT**

## **Break**

**1:35 PM EDT**

## **Award Presentations**

### **AICPA Distinguished Achievement in Accounting Education Award**

Tonya Flesher, The University of Mississippi

### **Beta Alpha Psi Outstanding Faculty Advisor Award**

Janine Coupe, The University of Sydney

Steven Mezzio, Pace University

Tammy Perri, University of Nevada, Las Vegas

Jason Stanfield, Ball State University

THURSDAY, AUGUST 13, 2020

2:00 PM–3:00 PM EDT

## PANELS AND CONCURRENT SESSIONS

### 14.01 CTLA—Excel Assignments for Class

Moderator: Jennifer M. Cainas, University of South Florida

*Excel Assignments for Accountants.* Elizabeth Felski, SUNY, Geneseo

### 14.02 CTLA—Posters: Advanced Accounting

Moderator: Richard Walstra, Dominican University

*FASB Exposure Drafts & Firm Comment Letters: An Intermediate Accounting Assignment.* Erin Masters, Northern Kentucky University; Darius Fatemi, Northern Kentucky University

*Redesigning the Financial Accounting Curriculum to Prepare Students for the New Accounting Profession.* Victoria Shoaf, St. John's University; Mark Ulrich, Queensborough Community College—CUNY

*The Value of the One-hour Credit Course: Evidence from an Interdisciplinary Course on Financial Literacy.* Ann Boyd Davis, Tennessee Tech University; Alma D. Hales, Tennessee Tech University; Bryce W. Hammer, Tennessee Tech University

*Toward Scientific Accountants.* Katherine J. Lopez, St. Edward's University

### 14.03 Panel—Effective Learning Strategies Teaching Award Winners

Moderator: Steve Matzke, AICPA

Panelists: Kimberly Swanson Church, University of Missouri—Kansas City

Stephanie Grimm, University of St. Thomas

Mahendra Gujarathi, Bentley University

Ethan Kinory, Rutgers, The State University of New Jersey, Camden

Sean Stein Smith, Lehman College

### 14.04 Earnings Management

Moderator: Jennifer Winchel, University of Virginia

*Can CFOs Resist Undue Pressure from CEOs to Manage Earnings?* Chris Florackis, University of Liverpool; Sushil Sainani, University of Liverpool

Discussant: Jesse Chan, The University of Texas at Austin

*The Role of Trait and State Moral Disengagement on FIN 48 Earnings Management.* Ashley Nicole West, Kansas State University; Gary Fleischman, Texas Tech University

Discussant: Leonardo Barcellos, Emory University

*Managing Earnings to Appear Truthful: The Effect of Public Scrutiny on Exactly Meeting a Threshold.* Jessen L. Hobson, University of Illinois at Urbana-Champaign; Sebastian Stirnkorb, Erasmus University

Discussant: Dan Rimkus, The University of Texas at Austin

*Accounting Conservatism as a Social Norm.* Jivas Chakravarthy, The University of Texas at Arlington; Timothy Shields, Chapman University

Discussant: Jeremy Douthit, The University of Arizona

### 14.05 Taxes, Networks, and Managerial Incentives

Moderator: Lisa C. Williams, University of Northern Iowa

*Do Information Sources Matter in Corporate Tax Avoidance? The Roles of Peer Effects and Director Interlocks.* Yi-Hsing Liao, Chung Yuan Christian University; Temg-Sheng Sang, Chung Yuan Christian University; Yuan-Tang Tsai, National Taipei University

Discussant: To Be Announced

*CEO-Board Social Ties and Corporate Tax Avoidance.* Chen Chen, Monash University; Dean Hanlon, Monash University; Mehdi Khedmati, Monash University; Eka Tan, Monash University

Discussant: Katharine Drake, The University of Arizona

#### 14.06 Non-Public Clients and Small Audit Firms

Moderator: Xi Ai, The University of Tennessee

*The Impact of Benefit Plan Audits on the Financial Statement Audit.* Jaclyn Prentice, Oklahoma State University; Kenneth L. Bills, Michigan State University; Gary F. Peters, University of Arkansas

Discussant: Mindy Kim, George Mason University

*The Influence of Private Clients on Office Level Audit Quality and Audit Pricing in the U.S.* Jonathan Truelson, Virginia Polytechnic Institute and State University

Discussant: Jaehan Ahn, Northeastern University

*Non-Big 6 Audit Firms' Access to External Resources through Inter-Organizational Relationships (IORs): Insight from the PCAOB Form 2 from 2010 to 2018.* Jeff Boone, The University of Texas at San Antonio; Lele Chen, The University of Texas at San Antonio; Juan Mao, The University of Texas at San Antonio

Discussant: Xi Ai, The University of Tennessee

#### 14.07 Voluntary Disclosure: Measurement and Attributes

Moderator: To Be Announced

*An Empirical Test of Learning in Management Earnings Forecasts.* Yuan Shi, The Pennsylvania State University Great Valley; Ramgopal Venkataraman, The University of Texas at Arlington

Discussant: To Be Announced

*Pension Plan Characteristics and Narrative Disclosure Readability in Annual Reports.* Tsung-Kang Chen, National Chiao Tung University; Yi-Jie Tseng, Fu Jen Catholic University

Discussant: To Be Announced

*Organizational Complexity, Financial Reporting Complexity, and Voluntary Disclosure.* Bok Baik, Seoul National University; Marilyn Johnson, Michigan State University; Kyonghee Kim, Michigan State University; Kyunghwa Yu, National Chengchi University

Discussant: To Be Announced

*Measuring Disclosure Strategy: A Data Envelopment Analysis Approach.* Peter Demerjian, University of Illinois at Chicago; Simmi Mookerjee, University of Washington; Bryce Schonberger, University of Colorado

Discussant: To Be Announced

#### 14.08 Financial Institutions III

Moderator: To Be Announced

*Fair Value Opinion Shopping or Objective Valuation?* Minjae Koo, University of Houston; Yuping Zhao, University of Houston

Discussant: To Be Announced

*Mutual Fund Liquidity Management, Stock Liquidity, and Corporate Disclosure.* Liwei Weng, Arizona State University

Discussant: Nina Xu, University of Connecticut

*Insurance Rate Regulation, Management of the Loss Reserve and Pricing.* Gans Narayanamoorthy, Tulane University; John Page, Tulane University; Bohan Song, Tulane University

Discussant: To Be Announced

#### 14.09 Analysts I

Moderator: To Be Announced

*Deceptive Language, Earnings Conference Calls, and Analyst Accuracy: A Use Case for Natural Language Processing.* Vineet Bhagwat, The George Washington University; Sara Shirley, Middle Tennessee State University; Jeffrey Stark, Middle Tennessee State University

Discussant: To Be Announced

*Perceptions of Analysts in Australia and the U.S. on Use of the Direct and Indirect Statement of Cash Flows.* Pamela Fae Kent, Queensland University of Technology; Richard Anthony Kent, University of Michigan—Dearborn; Michael Killey, University of Michigan—Dearborn

Discussant: Garen Markarian, WHU—Otto Beisheim School of Management



**THURSDAY, AUGUST 13, 2020**

**2:00 PM–3:00 PM EDT**

*The Shortcomings of Segment Reporting and their Impact on Analysts' Earnings Forecasts.* Robert Gutsche, University of St. Gallen; Alex Rif, University of St. Gallen  
Discussant: Brian Monsen, The Ohio State University

#### **14.10 Striking Discoveries in Gender and Work-Life Balance Research**

Moderator: Salem Lotfi Boumediene, Montana State University Billings

*A Word of Caution to Students: Public Accountant Perceptions of Alternative Work Arrangements.* Margaret E. Knight, Creighton University; Regina Taylor, Creighton University

*Does a Critical Mass of Female Directors Improve U.S. Board Performance? Yes—And Times Have Changed.* Steve Buchheit, The University of Alabama; Robert Tucker Davis, The University of Alabama; Austin Lansing Reitengo, The University of Alabama

*CEO Gender, Government Ownership, and Firm Performance: Evidence from China.* Hanchen Li, Beijing Jiaotong University; Xiaochuan Tong, University of Massachusetts Boston

#### **14.11 Current Issues in International Accounting**

Moderator: Junjian Gu, University of Tsukuba

*Recognition versus Disclosure and Audit Fees and Costs: Evidence from Pension Accounting in Japan.* Masaki Kusano, Kyoto University; Yoshihiro Sakuma, Tohoku Gakuin University

Discussant: To Be Announced

*Intraday Price Discovery Process to Earnings Announcements: Evidence from Japan.* Toshio Moriwaki, The University of Kitakyushu; Kazuhisa Otagawa, Kobe University

Discussant: Ann Mungai, Florida Atlantic University

*Impairment Losses and Debt Characteristics: A Multi-Country IFRS Study.* Davi Souza Simon, Universidade do Vale do Rio dos Sinos—Unisinos; Clea Beatriz Macagnan, Universidade do Vale do Rio dos Sinos—Unisinos

Discussant: Ziyao San, York University

*International Evidence on the Quality of Analysts' Cash Flow Forecasts.* John Changjiang Wang, University of Cincinnati; Minna Yu, Monmouth University

Discussant: Cristi Gleason, The University of Iowa

#### **14.12 Disclosure and Transparency**

Moderator: Zhenyu Zhang, Virginia Polytechnic Institute and State University

*Voluntary Disclosure and Innovation: International Evidence from Management Earnings Forecasts.* Ziyao San, York University

Discussant: Xinyi Xie, University of Missouri

*Length of the IPO Prospectus and Investor Demand for IPOs.* Meeok Cho, Seoul National University; Sunhwa Choi, Seoul National University; Sehee Kim, Seoul National University; Woo-Jong Lee, Seoul National University

Discussant: Biyu Wu, University of Nebraska—Lincoln

*Compensation Disclosure and Firm Market Performance with the Moderating Effects of Corporate Governance: Evidence from Switzerland.* David Austill, Union University; Mehtap Eklund, University of Wisconsin—La Crosse; Mehmet C. Kocakulah, University of Wisconsin—La Crosse

Discussant: Dushyantkumar Vyas, University of Toronto

#### **14.13 Trust and Control**

Moderator: To Be Announced

*New Controls and the Development of Trust.* Jeremy Douthit, The University of Arizona; Jace Garrett, Clemson University; Dan Way, Clemson University

Discussant: Thomas Ruchti, Carnegie Mellon University

#### **14.14 Panel—Excel Tips and Tricks for Teaching Data Analytics**

Moderator: Tracie Miller-Nobles, Austin Community College

Panelists: Jennifer M. Cainas, University of South Florida  
Tracie Miller-Nobles, Austin Community College  
Wendy M. Tietz, Kent State University

THURSDAY, AUGUST 13, 2020

3:00 PM–3:30 PM EDT

**Break**

3:30 PM–4:30 PM EDT

**PANELS AND CONCURRENT SESSIONS**

**15.01 CTLA—Faculty and Service Learning**

Moderator: Maureen K. Flores, Troy University

*Accounting Faculty: Will There be Enough.* Anna J. Johnson, East Carolina University; Denise Dickins, East Carolina University; John T. Reisch, East Carolina University

*Accounting for Change: Using Service Learning in the Classroom.* Kimberly Tribou, McMurry University

**15.02 CTLA—Roundtables: Student Success**

Moderator: Melissa Larson, Brigham Young University

*Writing in 2 Directions: Teaching Students to Communicate Effectively for 2 Different Audiences.* JaLynn Thomas, University of Arkansas

*A Win with Students—Learning by Doing With a Team-Based Project Spanning Budgeting, Production and Performance Measurement.* Karen Congo Farmer, Texas A&M University; Amy Fredin, St. Cloud State University

*In Forming Views of Information in Interviews.* Daniel Thomas Shallcross, Baylor University; Paul Mason, Baylor University; Martin Stuebs, Baylor University

*X-Tupling the CPA Pass Rate.* Frank Badua, Lamar University; Clare Burns, Lamar University

**15.03 U.S. Accounting History**

Moderator: To Be Announced

*Follow Suit: Accounting Occupation Transfer of the First CPAs of 1896–97.* Diane H. Roberts, University of San Francisco

*Ending Slavery—The Use of State Tax Transfers in New Jersey’s Gradual Abolition Act 1804–1811.* Evelyn Aniton McDowell, Rider University

*The Nickel Plate Railroad—Management Lessons Learned from the Company Built to Be Sold, 1881–1916.* Craig Foltin, Cleveland State University; Dale Flesher, The University of Mississippi; Gary Previts, Case Western Reserve University

*The Sacred and the Profane: The Exclusionary Legacy of American Labor ‘Exceptionalism.’* Louella Moore, Washburn University

**15.04 Managers and (Mis)Reporting**

Moderator: Leah M. Diehl, The University of Alabama

*Managerial Ability and Accounting Conservatism.* Yan-Yi Chiou, National Defense University; Chia-Chun Hsieh, National Chung Cheng University

Discussant: Nelson Alino, Quinnipiac University

*Taken for Suckers: Causal Attributions of the Consequences of Overcharging Sales Tax in Daily Deal Transactions.* Joseph J. Foy, CUNY—School of Professional Studies; Vijay Sai Sampath, Fairleigh Dickinson University; Rachel M. Raskin, New York Institute of Technology; Frimette Kass-Shraibman, Brooklyn College—CUNY; Pradeep Gopalakrishna, Pace University

Discussant: Leah M. Diehl, The University of Alabama

*Exploring Contagion in Budgetary Misreporting.* Jeremy Lill, The University of Kansas; Michael Majerczyk, Georgia State University; Ke Xu, Georgia State University

Discussant: LaToya Flint, The University of Mississippi

**15.05 Auditor Responses to Risk**

Moderator: Delia Valentine, Virginia Polytechnic Institute and State University

*Financial Constraints, Auditing, and External Financing.* Mary Becker, Canisius College; Rani Hoitash, Bentley University; Udi Hoitash, Northeastern University; Ahmet C. Kurt, Bentley University

*The Percentage of Financially Distressed Clients and Going Concern Opinions.* Yuzhou Chen, University of Nebraska—Lincoln; Stuart Dearden, University of Nebraska—Lincoln

**THURSDAY, AUGUST 13, 2020**

**3:30 PM–4:30 PM EDT**

*Disentangling Stock Return Synchronicity through the Auditor's Perspective.* Iftekhar Hasan, Fordham University; Joseph A. Micale, Fordham University; Qiang Wu, Rensselaer Polytechnic Institute

*Analysis of the Impact of Audit Opinions and Investment Cash Flow Sensitivity on Related Party Transactions—Evidence from China.* Wen-Jye Hung, Min Jiang University; Tsui-Lin Chiang, Fu Jen Catholic University; Luo Qi, Min Jiang University; Yi-Yin Ruan, Johns Hopkins University; Yi-Ting Pan, Min Jiang University

### **15.06 Analysts II**

Moderator: To Be Announced

*Career Experience and Executive Performance: Evidence from Former Equity Research Analysts.* Shawn X. Huang, Arizona State University; Artur Hugon, Arizona State University; Summer Liu, Arizona State University; Liwei Weng, Arizona State University

Discussant: Siva Nathan, Georgia State University

*Do Analyst/Investor Days Preempt or Complement Upcoming Earnings Announcements?* Min Park, The University of Kansas

Discussant: To Be Announced

*Analyst Extraversion: Characteristics and Career Outcomes.* Patrick Kielty, The Ohio State University; Marcus Kirk, University of Florida; Diana Lynn Weng, University of Florida

Discussant: Qin Li, The Hong Kong Polytechnic University

### **15.07 Board of Directors and Firm Performance**

Moderator: Bryan Brockbank, Oklahoma State University

*Does Investment Efficiency Improve After Worldwide Board Reforms?* Chih-Liang Julian Liu, National Chiao Tung University; Shu-Miao Lai, National Taiwan Ocean University; Abigail Achiaa, University of Education Winneba, Accounting Students Association-ASA

Discussant: Philip Kunz, University of Missouri

*Non-GAAP Earnings and Board Connectedness in a Multiplex Network.* Monika Causholli, University of Kentucky; Nicole Thorne Jenkins, University of Kentucky; Valbona Sulcaj, University of Kentucky

Discussant: Bryan Brockbank, Oklahoma State University

*Lead Independent Director: Impact on Firm Performance and Financial Misstatements.* Nandini Chandar, Rider University; Xiaochuan Zheng, Bryant University

Discussant: Biyu Wu, university of Nebraska—Lincoln

### **15.08 Conference Calls and Nonfinancial Disclosure**

Moderator: To Be Announced

*Fixed Income Conference Calls.* Gus De Franco, Tulane University; Thomas Shohfi, Rensselaer Polytechnic Institute; Da Xu, Tulane University; Vivi Zhu, Tulane University

Discussant: Shijia Wu, University of California, Irvine

*The Internet and Our Opinions: Internet Interaction and Extremeness of Opinions on Seeking Alpha.* Devin Shanthikumar, University of California, Irvine; Annie Wang, University of California, Irvine; Shijia Wu, University of California, Irvine

Discussant: Thomas Shohfi, Rensselaer Polytechnic Institute

*Number of Numbers: Does Quantitative Disclosure Reduce Uncertainty in Quarterly Earnings Conference Calls?* John Campbell, The University of Georgia; Xin Zheng, The University of British Columbia; Dexin Zhou, Baruch College—CUNY

Discussant: Da Xu, Tulane University

### **15.09 Evolving Fraud Research**

Moderator: To Be Announced

*A Covariance Structure Analysis for Fraudulent Reporting: Evidence from Japan.* Masumi Nakashima, Bunkyo Gakuin University

*The Contextual Analysis of Written Communication in Fraud and Non-fraud Companies: Comparing Enron and Facebook Communications.* Subash Adhikari, The University of South Dakota; G. Stevenson Smith, The University of South Dakota

**THURSDAY, AUGUST 13, 2020**

**3:30 PM–4:30 PM EDT**

### **15.10 The Role of Chief Executives: International Evidence**

Moderator: Jenice Prather-Kinsey, The University of Alabama at Birmingham

*The Value of Chief Audit Executives: Evidence from Their Turnovers.* Gerald J. Lobo, University of Houston; Meng Lyu, Fudan University; Bing Wang, Nanjing University; Joseph Zhang, The University of Memphis

Discussant: Weijia Hu, The Hong Kong Polytechnic University

*CEO's Managerial Philosophy and Financial Reporting Quality: Evidence from China.* Xin Dai, Drexel University; Bin Lin, Sun Yat-sen University; Chunli Liu, Hefei University of Technology; Yaou Zhou, Rutgers, The State University of New Jersey, Camden

Discussant: Xiaohui Qu, Harbin Institute of Technology

*The Effect of CEO Narcissism on Corporate Financial Decisions.* Ying Li, Nanjing Audit University; Xiaohui Qu, Harbin Institute of Technology

Discussant: Tammy Tang, Florida International University

*Technical Assistance: A Determinant of Cooperative Member Loyalty.* Marcelo Bazilio Ferreira, Universidade do Vale do Rio dos Sinos; Clea Beatriz Macagnan, Universidade do Vale do Rio dos Sinos—Unisinos; Ana Maria Toaldo, Universidade Federal do Paraná; Daniel Vancin, Universidade do Vale do Rio dos Sinos

Discussant: Oksana Kim, Minnesota State University Mankato

### **15.11 Performance Measurement**

Moderator: To Be Announced

*Customer RPE: Using Customer Performance to Filter Noise out of CEO Incentive Contracts.* Mary Ellen Carter, Boston College; Jae Eun Choi, Emory University; Karen Sedatole, Emory University

Discussant: M. J. Kim, University of Illinois at Urbana-Champaign

*The Impact of Feedback Distribution and Performance-Contingent Bonuses on Learning and Performance.* Jeremy B. Lill, The University of Kansas; Alice Muncy, Georgia State University

Discussant: Grazia Xiaomei Xiong, University of South Carolina

### **15.12 Panel—Keeping Newly Licensed CPAs Prepared for Tomorrow's Profession**

Moderator: To Be Announced

Panelists: Mike Decke, AICPA  
Rich Gallagher, AICPA  
Joe Maslott, AICPA

### **15.13 Teaching Data Analytics in Accounting**

Moderator: To Be Announced

*A Model to Integrate Data Analytics in the Undergraduate Accounting Curriculum.* Ghaleb El Refae, Al Ain University; Hussein Issa, Rutgers, The State University of New Jersey; Amer Qasim, Al Ain University; Alexander J. Sannella, Rutgers, The State University of New Jersey

Discussant: Brigitte W. Muehlmann, Babson College

*Balanced Scorecard: A Data Analytics Application to Monitor Police Department Performance.* Laurie Burney, Baylor University; Diane J. Janvrin, Iowa State University; Maureen Mascha, Purdue University Northwest

Discussant: Christine L. Kuglin, Eastern Washington University

*Teaching Data and Analytics in Accounting.* Daniel E. O'Leary, University of Southern California

Discussant: Roberta J. Cable, Pace University

*FERPA and IDEA in an Alexa World.* Christine L. Kuglin, Eastern Washington University; Amy Cardillo, Metropolitan State University of Denver

Discussant: Daniel E. O'Leary, University of Southern California



THURSDAY, AUGUST 13, 2020

3:30 PM–4:30 PM EDT

**15.14 Panel—Enhancing Accounting Education: Critical Thinking in Accounting Curricula in the Era of AI**

Moderator: Kiran M. Parthasarathy, University of Houston

Panelists: Santosh Anoo, Deloitte

Kiran M. Parthasarathy, University of Houston

Wayne Thomas, The University of Oklahoma

4:30 PM–5:00 PM EDT

**Break**

5:00 PM–6:00 PM EDT

**PANELS AND CONCURRENT SESSIONS**

**16.01 CTLA—Class Activities**

Moderator: Eva M. Ström, Hanken School of Economics

*Plato Renovation Company Case: Estimating Bad Debts Using Detailed Customer Transaction Data.* Gus De Franco, Tulane University; Pengkai Lin, Tulane University

*Collaborative Learning with Google Products.* Maureen Kelly Flores, Troy University

**16.02 CTLA—Posters: Videos, Robots, App and Clickers**

Moderator: Yaneli Cruz, Instituto Tecnológico Autónomo de México

*Activating Large Lecture Financial Literacy Learning through Collaboration and Clickers.* Danny Royer, Ball State University; Olga McAtee, Ball State University

*Basic Exposure to Alteryx and Robotic Process Automation (RPA).* Richard Walstra, Dominican University

*Connections and Reflections: Making Accounting Relevant with Help from Our Professional Organizations and By Using an App to Reflect.* Jill Mitchell, Northern Virginia Community College

*The Robots are Coming! Let's Build a Bridge to Accounting Technology: A Case Using AccountingPod.* Victoria Clout, UNSW Sydney

**16.03 Data Analytics, Big Data, and Blockchain**

Moderator: Deniz Appelbaum, Montclair State University

*The V—Matrix: A Theory for the Life Cycle of Organizations Transitioning to and through Big Data.* Guido Geerts, University of Delaware; Daniel E. O'Leary, University of Southern California

*Trust but Verify: The Oracle Paradox of Blockchain Smart Contracts.* Abdullah Albizri, Montclair State University; Deniz Appelbaum, Montclair State University

*Taking Bitcoin as Payments and Investment Judgment.* Xu Cheng, Auburn University; Tawei (David) Wang, DePaul University

*New York City Street Cleanliness: Text Mining Techniques to Social Media Information.* Huijue Kelly Duan, Rutgers, The State University of New Jersey; Mauricio Codesso, Northeastern University; Zamil Alzamil, Majmaah University

**16.04 Environmental, Social, and Governance Information**

Moderator: Matthew Sooy, Ivey Business School

*Sustainability Strategy Map and Management Sustainability Decisions.* Jingyu Gao, Renmin University of China; Yukun Li, Renmin University of China; Shengjie Xia, Renmin University of China

Discussant: Grazia Xiaomei Xiong, University of South Carolina

*Let's Talk Money: The Effects of Financial versus NonFinancial Targets on Managers' CSR Performance.* Xi (Jason) Kuang, Georgia Institute of Technology; Ziyang Li, Sichuan University; Suyun Wu, Georgia Institute of Technology

Discussant: Michael Majerczyk, Georgia State University

*Does Implementation of the Stewardship Code Affect Investors' Judgment and Decision-Making on Firm's Negative Information?* Haerin Shim, University of Seoul; Jeong Eun Koo, University of Seoul; Tae Sup Shim, University of Seoul

Discussant: Matthew Sooy, Western University

**THURSDAY, AUGUST 13, 2020**

**5:00 PM–6:00 PM EDT**

### **16.05 Audit Fees**

Moderator: James J. Anderson, Michigan State University

*Charging Audit Fees For Non-Audit Services Risks: Evidence From A Natural Experiment.* Zhe Michael Guo, Boston University

*Environmental Policy and Audit Pricing.* Monika Rabarison, The University of Texas Rio Grande Valley; Ibrahim Siraj, Long Island University—C. W. Post; Bin Wang, Marquette University

*Clients' Soft Money Contributions and Auditor Pricing—Evidence from a Natural Experiment on Campaign Finance Regulation.* Shunlan Fang, Kent State University; Benjamin W. Hoffman, Cleveland State University; Drew Sellers, Kent State University

*Audit Firms' Corporate Social Responsibility Activities and Auditor Reputation.* Josh Gunn, University of Pittsburgh; Chan Li, The University of Kansas; Lin Liao, Southwestern University of Finance and Economics; Jinxuan Yang, Southwestern University of Finance and Economics; Shan Zhou, University of Sydney

### **16.06 Litigation and Ethical Issues for Auditors**

Moderator: Evisa Bogdani, University of Kentucky

*Litigation Risk, Financial Reporting Quality, and Critical Audit Matters in the Audit Report: Early U.S. Evidence.* Valbona Sulcaj, University of Kentucky

*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

*Do Auditors Look beyond Accounting? Evidence from Clients' Operating Lawsuits.* Feng Guo, Iowa State University; Lili Sun, University of North Texas; Qian Wang, Iowa State University

*Have Ethics CPE Made CPAs to Behave More Ethically?* Hossein Nouri, The College of New Jersey; Kunjal Shah, The College of New Jersey

### **16.07 Conservatism**

Moderator: Katherine Simeon Bruere, University of Southern California

*Equity Issues, Creditor Control and Market Timing Patterns: Evidence from Leverage Decreasing Recapitalizations.* Michael Kisser, BI Norwegian Business School; Loreta Rapushi, Norwegian School of Economics

Discussant: Eric Gelsomin, Boston College

*Social Capital, Corporate Reporting Culture and Accounting Conservatism.* Mansoor Afzali, Hanken School of Economics; Iftekhhar Hasan, Fordham University; Minna Martikainen, Hanken School of Economics

Discussant: Katherine Simeon Bruere, University of Southern California

### **16.08 Corporate Governance**

Moderator: To Be Announced

*Founder Certification Effect, Voluntary Disclosures, and Cost of SEO Financing.* Yun Fan, The University of Texas at Arlington; Xiaozhe Ben Gu, The University of Texas at Arlington; Nandu J. Nagarajan, The University of Texas at Arlington

Discussant: Wilbur Chen, Harvard University

*Corporate Governance, Product Market Competition and Announcement Return of Spinoff Firms.* Lee-Hsien Pan, SUNY, Geneseo; Mang-Jou Lu, National University of Singapore; Ying-Chou Lin, Southeastern Oklahoma State University; I-Min Lin, National Cheng Chi University

Discussant: Fangfang Hou, Xiamen University

*Doing Good versus Not Doing Bad: Does the Market Reflect Impact Investing and Socially Responsible Investing?* Anthony C. Ng, Deakin University; Zabihollah Rezaee, The University of Memphis

Discussant: Alyssa L. Hagerty, The Pennsylvania State University

### **16.09 Current Issues in Accounting I**

Moderator: To Be Announced

*Internal Information Quality and Workplace Safety.* Ole-Kristian Hope, University of Toronto; Danye Wang, New York University; Heng Yue, Singapore Management University; Jianyu Zhao, Peking University

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

**THURSDAY, AUGUST 13, 2020**

**5:00 PM–6:00 PM EDT**

*Does Whistleblowing Deter Peer Firms' Financial Reporting?* Fuzhao Zhou, The College at Brockport, SUNY

Discussant: Leah Baer, University of Missouri

*The Impact of the Tax Cuts and Jobs Act on the U.S. Defined Benefit Pension Landscape: A Comprehensive Examination.* Divya Anantharaman, Rutgers, The State University of New Jersey; Saipriya Kamath, London School of Economics; Shengnan Li, Rutgers, The State University of New Jersey

Discussant: To Be Announced

*Revenue Recognition and Firms' Information Environments: Evidence from the Adoption of ASC 606.* Bruce K. Billings, Florida State University; Landon Mauler, Florida State University; Andrea Tillet, Florida State University

Discussant: Junjian Gu, University of Tsukuba

## **16.10 Determinants of Reporting Quality II**

Moderator: Chuchu Liang, University of California, Irvine

*Female Rank-and-File Accounting Employees and Internal Control Quality.* Chuchu Liang, University of California, Irvine; Ben Lourie, University of California, Irvine; Eric Yeung, Cornell University

Discussant: Ranier M. Robinson, The University of Alabama

*Information Acquisition Cost and Earnings Management: Evidence from the Implementation of EDGAR.* Yibin Liu, University of California, San Diego

Discussant: Chuchu Liang, University of California, Irvine

*Credit Supply and Corporate Earnings Quality.* Brian Clark, Rensselaer Polytechnic Institute; Iftekhar Hasan, Fordham University and Bank of Finland; Ibrahim Siraj, Long Island University—C. W. Post

Discussant: To Be Announced

*Financial Reporting and Audit Quality: An Examination of Firms Sanctioned by the SEC for Audit Independence Violations.* Ranier M. Robinson, The University of Alabama

Discussant: To Be Announced

## **16.11 Global Regulatory Bodies**

Moderator: Recep Pekdemir, University of Wisconsin—La Crosse

*Achieving the IASB's Output Legitimacy: A Prescriptive Model.* Jenice Prather-Kinsey, The University of Alabama at Birmingham; Francesco De Luca, University of Chieti-Pescara; Ho-Thao-Phat Phan, University of Chieti-Pescara

Discussant: Julie Harrison, University of Auckland

*Democracy and Audit Pricing Decisions.* Manthos Delis, Montpellier University; Iftekhar Hasan, Fordham University; Joon Ho Kong, Fordham University

Discussant: Mohamad Majidi Sahloul, American Accounting Academy

*The Ungreening of Integrated Reporting: A Reflection on Regulatory Capture.* Caroline Bridges, The University of Auckland; David Hay, The University of Auckland; Julie Harrison, The University of Auckland

Discussant: Joon Ho Kong, Fordham University

*Global Analysis of Factors and Determinants of Sustainability Reporting and Assurance.* Saeid Homayoun, University of Gavle; Zabihollah Rezaee, The University of Memphis

Discussant: Dina El Mahdy, Morgan State University

## **16.12 Dialogue on Capital Decisions**

Moderator: To Be Announced

*Can Guaranteed Loan from Related Parties Promote Firms' Innovation Behavior? Evidence from China Listed Firms.* Aolin Leng, Northwestern Polytechnical University; Mengdi Wang, Xi'an Jiaotong University; Zili Zhuang, The Chinese University of Hong Kong

*CEO Empathy and Mergers and Acquisitions Activity.* Ji Woo Ryou, The University of Texas Rio Grande Valley; Rolando Sanchez, The University of Texas Rio Grande Valley

*The Effects of Non-Executive Variable and Fixed Compensation on Cost of Equity Capital.* Shengmin Hung, Soochow University; Chun-You Ko, Soochow University

**THURSDAY, AUGUST 13, 2020**

**5:00 PM–6:00 PM EDT**

*The Valuation Effects of Capital Structure and Earnings Quality on Firms in the Hotel Industry.* Ying Chen, Jacksonville University; Robert Houmes, Jacksonville University; Robert Boylan, Jacksonville University

### **16.13 Corporate Governance**

Moderator: Keyi Zhao, Rutgers, The State University of New Jersey

*The Governance Role of Lender Monitoring: Evidence from Borrowers' Tax Planning.* Jianning Huang, The University of Memphis; Pei Shao, University of Lethbridge; Feixue Xie, The University of Texas at El Paso; Fuzhao Zhou, The College at Brockport, SUNY

Discussant: Timothy J. Fogarty, Case Western Reserve University

*Does Materiality Motivate Management to Shorten Misstatement Detection Periods?* Yongtao Hong, North Dakota State University

Discussant: Jianning Huang, St. Francis Xavier University

*An Inquiry into the Mission Statements and Core Values of Public Accounting Firms: Guiding Beacon or Institutional Façade?* Timothy J. Fogarty, Case Western Reserve University; Joseph Hashem, Kent State University; R. Drew Sellers, Kent State University

Discussant: Dana Wallace, University of Central Florida



# THE ACCOUNTING REVIEW OUTSTANDING REVIEWER AWARDS



The Outstanding Reviewer Award recognizes truly outstanding reviewers who provided many high quality and timely reviews to *The Accounting Review* during Mary E. Barth's term as Senior Editor from 2017 to 2020. Award recipients were selected by a committee of *TAR* Editors, Brad A. Badertscher, as chair, Jacqueline S. Hammersley, and Sonja O. Rego, with Mary Barth's oversight. The committee considered three key *TAR* reviewer performance metrics—number of completed reviews, average editor-rating of the quality of the reviews, and review timeliness—as well as nominations from editors. The recipients are a select group of individuals, who represent the top 3.4% of *TAR* reviewers.

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## EFFECTIVE LEARNING STRATEGIES IN THE PRESENTATION GALLERY

MONDAY, AUGUST 10-THURSDAY, AUGUST 13, 2020 — 11:00 AM-7:00 PM EDT

**A Segregation of Duties Teaching Case Regarding Employee Fraud in a University Athletics Department.** Wade Brewer, University of Central Missouri; Donald C. Wengler, University of Central Missouri

**An Engaged Learning Project Incorporating the CGMA Framework Knowledge Skills, Pathways Commission Learning Objectives, and AICPA Framework Core Competencies Utilized in an Accounting II(III) Course at Two Universities.** Judith A. Sage, Sage & Sage; Lloyd G. Sage, Sage & Sage

**An Evaluation of Methods for Teaching Auditing Students Auditor Independence Compliance Rules.** Dawn Anderson, University of Central Missouri; Wade Brewer, University of Central Missouri; Donald Wengler, University of Central Missouri

**Analytics in Accounting Programs: Using Dashboards to Visualize Assessment of Learning Data.** Mary Howard, Tennessee Tech University

**Brothers' Candles: Creating, Maintaining, Analyzing, and Visualizing Data.** Jaclyn Gabrielson, College of St. Benedict and St. John's University; Kelly Prestby, University of South Carolina, Beaufort; Benjamin Trnka, College of St. Benedict and St. John's University

**Career Success Skills: Stronger Together = Faculty, Professionals, and Students.** Terry Campbell, Indiana University Bloomington; Christopher Cook, Indiana University Bloomington; Amanda B. Josefy, Indiana University Bloomington

**Career, Skills, and Course Value: A Managerial Accounting Case Study.** Sandria Stephenson, Kennesaw State University

**Creating a Practical Collaborative Class to Write an Academic Manuscript Using the Active Methodology in Accounting.** Jose Dutra de Oliveira Neto, Universidade de São Paulo; Edeilton Torres de Brito, Universidade de São Paulo

**Demystifying Accounting for Uncollectible Accounts.** Marc A. Giullian, Montana State University

**Discrepancy in Accounting Theory and Pedagogy: Accounting Theory and Pedagogy Development for Merchandising Business.** Yeong Choi, St. John's University; Sylwia Gornik-Tomaszewski, St. John's University

**Effect of the 150-hour Accounting Curriculum on the Higher Education Market.** Mary Cooper, Utica College

**Enhancing the Students' Learning Experience in Intermediate Accounting by Combining Academic Research, Critical Thinking, and Data Analytical Skills.** Joseph Faello, Mississippi State University

**Experiential Learning that Empowers the Students and the Community: SURE at University of Houston.** Charles D. Becker, University of Houston; Saleha B. Khumawala, University of Houston

**Finding the Fraudster: A Problem-Based Learning Activity for the Auditing Classroom.** Christie Novak, LeMoyné College

**Fostering Student Agency: A Gamified Approach to Accounting Data and Analytics Education.** Gia M. Chevis, Baylor University

**Going International Means Going There! Until the Pandemic!?** Terry Campbell, Indiana University Bloomington; Yu-Ho Chi, The University of Tennessee at Martin; Christopher Cook, Indiana University Bloomington; Amanda B. Josefy, Indiana University Bloomington

**Implementing Career Anchor Methodology and Its Link to Ethics in an Auditing or Accounting Course.** Barbara S. White, University of West Florida

**It's Not Too Early to Do the Work of a Professional: Using Technical Update Assignments to Develop Accounting Understanding and Real-World Skills.** Darius Fatemi, Northern Kentucky University; Catherine Neal, Northern Kentucky University

**Make Excel Entertaining and Fun.** Tim Creel, Lipscomb University; Christina M. Olear, The Pennsylvania State University Brandywine; Veronica Paz, Indiana University of Pennsylvania; Jameson Pownall, The Pennsylvania State University

**Making Government and Not-for-Profit Fun with a Scavenger Hunt.** Jaclyn Gabrielson, College of St. Benedict and St. John's University; Benjamin Trnka, College of St. Benedict and St. John's University

## EFFECTIVE LEARNING STRATEGIES IN THE PRESENTATION GALLERY

MONDAY, AUGUST 10–THURSDAY, AUGUST 13, 2020 — 11:00 AM–7:00 PM EDT

**Pivot to Plan B.** Tim Creel, Lipscomb University; Christina M. Olear, The Pennsylvania State University Brandywine; Veronica Paz, Indiana University of Pennsylvania

**Preparing Your Students for Uncertainty: Adaptation Through Student Presentation Technology Surprises.** Charles J. Leflar, University of Arkansas; Katie L. Terrell, University of Arkansas

**Presenting Contrasts and Alternatives Within Your Learning Objective, So That You Can Accomplish Your Learning Objective.** Darius Fatemi, Northern Kentucky University; Catherine Neal, Northern Kentucky University

**Problem Based Learning (PBL): Promoting Soft Skills in Accounting Education.** Jose Dutra de Oliveira Neto, Universidade de São Paulo; Edeilton Torres de Brito, Universidade de São Paulo

**Skill-Centered Teaching in the Accounting Classroom.** Fengyun Wu, Manhattan College

**Step Up Your Data Analytics Course Game Plan.** Markus Ahrens, St. Louis Community College, Meramec; Cathy J. Scott, University of North Texas at Dallas

**Teaching Foundational Skills Outside the Financial Accounting Classroom: Podcasts, Excel Tutorials, and Narrated PowerPoints.** Boz Bostrom, College of St. Benedict and St. John's University; Benjamin Trnka, College of St. Benedict and St. John's University

**The "Sweetest" Way to Learn Managerial Accounting: The JB Honey Case Study.** Jaclyn Gabrielson, College of St. Benedict and St. John's University; Benjamin Trnka, College of St. Benedict and St. John's University

**Using Instructional Teaching Technology in Enhancing Learning Outcomes of Accounting Learners.** Mohammed Mohi Uddin, Queen's University Belfast

**Using Instructional Teaching Technology in Enhancing Learning Outcomes of Accounting Learners: A Constructivist Perspective.** Mohammed Mohi Uddin, Queen's University Belfast

**Using the Paperless Classroom to Teach Sustainability and Accounting Principles in a Managerial Accounting Class.** Tim S. Creel, Lipscomb University; Christine M. Olear, The Pennsylvania State University Brandywine; Veronica Paz, Indiana University of Pennsylvania

## EMERGING AND INNOVATIVE RESEARCH IN THE PRESENTATION GALLERY

MONDAY, AUGUST 10–THURSDAY, AUGUST 13, 2020 — 11:00 AM–7:00 PM EDT

**1619 and The Accounting Profession.** Evelyn A. McDowell, Ryder University

**Cluster Analysis of Share Price: How Firm Characteristics Relate to Accounting Metrics.** Mfon J. Akpan, Savannah College of Art and Design; Guneet Dhillon, Dalhousie University; Kim Trotter, Simon Fraser University

**Does Organizational Ambidexterity Affect Financial Reporting Quality.** Emmanuel Mwaungulu, University of Wisconsin—Whitewater

**Female Representation in Boards of Directors and Environmental Disclosure: Evidence on the Brazilian GHG Protocol Program.** Sarah Amaral Fabrício, Universidade Federal de Santa Catarina; Denize Ferreira, Universidade Federal de Santa Catarina; Suliani Rover, Universidade Federal de Santa Catarina

**IFRS versus Regulatory Accounting GAAP: Value Relevance of Brazilian Electric Utility Firms Accounting Information.** Alex M. Ribeiro, Universidade Federal de Santa Catarina; Marília P. Ferreira, Universidade Federal de Santa Catarina; Carlos Henrique Silva do Carmo, University of Goiás

**Machine Learning Methods for Balancing Data in Accounting Research.** Eo J. Lee, Florida International University

**Microfinance Industry: The Aftermath of an Unprecedented Crisis.** Sandra O. Frempong, New England College

**Network Structure and Auditor Compensation: Evidence from a Bipartite Network.** Deju Zhang, University of Groningen

**Prediction of Corporate Bankruptcy: A Multi-Class Approach.** Ali Saeedi, University of Minnesota Crookston

**Quality in Australian Higher Education and the Role of External Benchmarking: A Case Study in Accounting.** Syed Ashraf, International Pathway College, University of Tasmania; Phil J. Hancock, The University of Western Australia; Trevor D. Wilmshurst, University of Tasmania

**Textual Analysis of Earnings Calls: Differences between the Firms.** Yusuf Joseph Ugras, La Salle University; Nilofar Varzгани, La Salle University

**The Relationship between CEOs' Directorate Ties and Firm Operational Efficiency.** Hui-Wen Hsu, Feng Chia University

**Timeliness versus Completeness: An Event Study About Investor Reactions Over Financial Information.** Alex M. Ribeiro, Universidade Federal de Santa Catarina; Marília P. Ferreira, Universidade Federal de Santa Catarina

**Will He Stay or Will He Go? How Taxes and Team Market Value Affects the NBA Free Agents Decision Making.** José Alonso Borba, Universidade Federal de Santa Catarina; Fábio Minatto, Universidade Federal de Santa Catarina; Victor T. Muller, Universidade Federal de Santa Catarina



## RESEARCH INTERACTION FORUM IN THE PRESENTATION GALLERY

MONDAY, AUGUST 10–THURSDAY, AUGUST 13, 2020 — 11:00 AM–7:00 PM EDT

**Audit Partner Gender and the Reporting of Conservative Earnings.** Henri Akono, The University of Maine; Khondkar Karim, University of Massachusetts Lowell; Anqi Tao, University of Massachusetts Lowell

**Automation and the Integrated Audit-Embracing the Emerging Technology and Its Implication.** Bea Chiang, The College of New Jersey

**Can Auditor Expertise Contribute to Positive Contagion?** Yu-Shan Chang, Tamkang University; Dana A. Forgiome, The University of Texas at San Antonio; Fan-Hua Kung, Tamkang University; Magdalene Neptune, Tamkang University

**Corporate Innovation and Audit Fees.** Donald R. Deis, Texas A&M University—Corpus Christi; Hsiao-Tang Hsu, Texas A&M University—Corpus Christi; Daqun David Zhang, Texas A&M University—Corpus Christi

**Do Auditors Convey Financial Misstatement Risks through Audit Opinions? A Textual Analysis of Modified Audit Reports in China.** Kenny Z. Lin, Lingnan University; Wei Qiang, Harbin Institute of Technology, Shenzhen; Hau Yi Yeung, City University of Hong Kong

**Do Financial Institutions Practice Less Tax Avoidance than Other Companies?** Rogiene Santos, University of Sao Paulo; Amaury José Rezende, University of Sao Paulo

**Firm's Geographic Location and Tax Avoidance: Urban versus Non-Urban Firms.** Yun Ke, The University of Texas at El Paso; Fuzhao Zhou, The College at Brockport, SUNY

**High-Speed Railway, Human Resource Constraints, and Audit Office Switch.** K. Hung Chan, Caritas Institute of Higher Education; Qiliang Liu, Huazhong University of Science and Technology; Phyllis Lai Ian Mo, City University of Hong Kong; Li Tian, Huazhong University of Science and Technology/City University of Hong Kong

**Lower Taxes or Better Prepayment Position: What Do People Prefer?** Govind S. Iyer, University of North Texas; Steven E. Kaszak, University of North Texas

**Peers, Morality, and Taxation: An Analysis of the Influence of Peers Groups on Income Tax Compliance.** Mary B. Sasmaz, Baldwin Wallace University

**The Effects of Analysts' Tax Expense Forecast Accuracy on Corporate Tax Avoidance: An International Analysis.** Ye-Ji Lee, University of Seoul

**The Effects of Income Tax Reforms of the Sound Finance Program on the Implicit Tax of Imputation Credit and Corporate Tax Avoidance.** Ming-Chin Chen, National Chengchi University; Huan-Yi Li, National Changhua University of Education; I-Min Lin, National Chengchi University

**The Relationship between Related Party Transactions, Auditor Characteristics, and Audit Failure.** Yushun Hung, Fu Jen Catholic University

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