

July 22, 2020

How to get Ready for your Annual Meeting Session

Moderators and Discussants



**American
Accounting
Association**
Thought Leaders in
Accounting

Objectives

- **Understand how the the platforms being used for Annual Meeting will support your session**
- **Understand how your session will unfold**
- **Answer your questions**

Annual Meeting planning – transition in 47 days

- **June 11-12:** Hold Spark, what became a pilot for the Annual Meeting
- **June 25:** With just 47 days to plan for the Annual Mtg
 - AAA successfully negotiated release from the hotel contracts, so we could move on transitioning to virtual
- **June 25:** Reached out to Authors and Liaisons with the timeline
- **June 30:** Authors recommitted to present (about 70%)
- **July 1 – July 8:** Liaisons asked to restructure sessions
 - Extended to July 13
- **Still to come:**
 - Finalizing program – communicating with authors – and the rest

Learning from our pilot virtual meeting: Spark

- **Best practice is similar to a “flipped classroom:”** Focus on one-way presentation in the Presentation Gallery, enabling more interaction in the “live” meeting
- **Feedback from Spark** (100 papers, 300 attendees)
 - High satisfaction
 - Improvements
 - Discussants necessary!
 - Have authors provide an overview of their paper for those who haven’t reviewed it in the past
- **Format agreed upon** – which would allow 75% of accepted papers to be presented
 - 4 papers per traditional paper session
 - 5 papers per dialog session

How will the Annual Meeting work – virtually?

AAA Virtual Meeting: The Attendee's Perspective

This is
still
being
built!

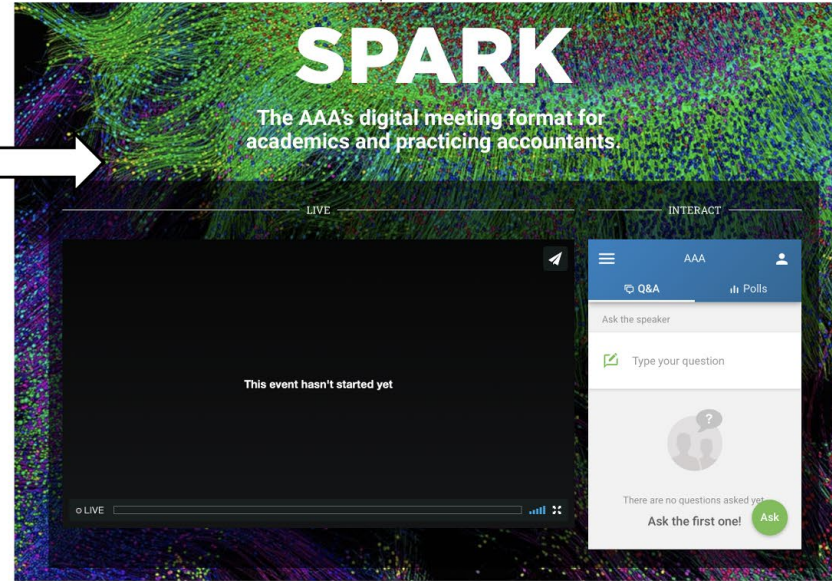
Presentation Gallery



Open
approximately
2 weeks
before the
meeting:
Infographics,
abstract,
video, and
working
paper

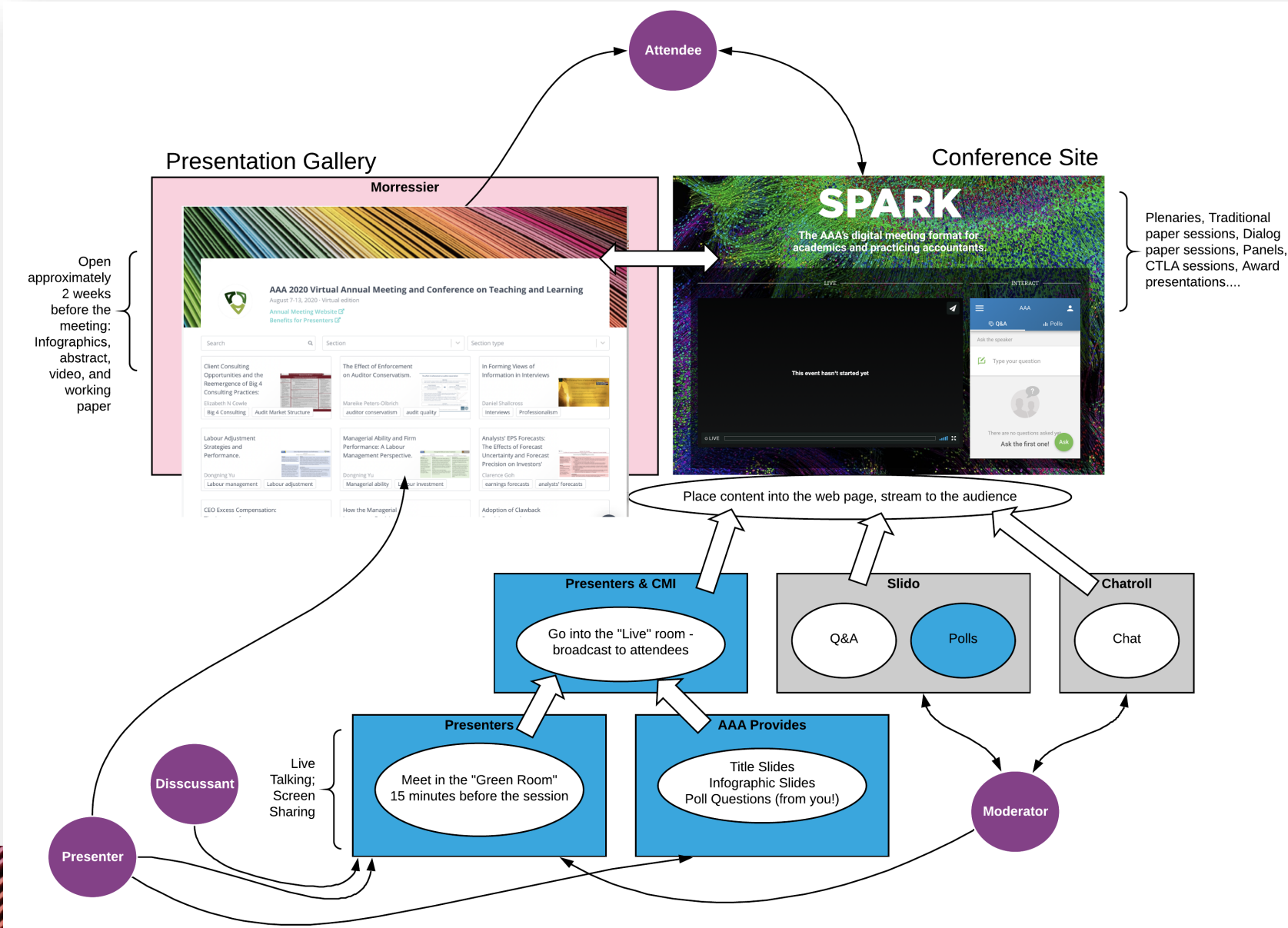
Attendee

Live Conference Site



Plenaries, Traditional
paper sessions, Dialog
paper sessions, Panels,
CTLA sessions, Award
presentations....

And Presenters, Discussants, and Moderators will see “behind the scenes”



How will this all happen? Big picture!

- **We are finalizing the program** – and will let you know the time of your presentation by tomorrow
- **Presenters will**
 - Submit content to the Presentation Gallery, hosted by Morressier
 - Provide questions (more on that in a moment)
- **We will create a detailed “script” for the session** – and provide it to all presenters, moderators and discussants (if you are in a traditional concurrent session)

Key Dates:

By July 22

1. You will know the time and content for your session
 1. Session number
 2. Session title
 3. Time scheduled
 4. Papers and presenters in the session

By July 28

1. Register for the meeting

Starting July 28

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2. Search for your session using the search field
3. Review the paper(s) you are responsible for and develop your presentation

Week of August 3

Rehearsal in the platform – AAA will be emailing you to schedule.

August 10-13

Look great and arrive 15 minutes early for your session. Enjoy the live Q&A interaction – being recorded so more can benefit!

For Resources:
<https://aaahq.org/AM>

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WELCOME TO THE VIRTUAL ANNUAL MEETING 2020 WEBSITE

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Now as always - members are engaged in putting together the content in this new format to offer an engaging 4-day opportunity to learn, present, teach, share, and reconnect - to be in the community even while we can't be together!

Meeting structure - Four days of papers, teaching/education sessions, plenaries, and networking

Our new conference platform and presentation gallery lets you participate in sessions in a flexible and personalized way. We had a chance to test it with the June Spark meeting with nearly 300 members attending and 100 papers presented. During the 4-day model for the Annual Meeting and the Conference on Teaching and Learning, sessions will take on some characteristics of a "flipped" classroom, with content available in advance and the opportunity to interact during the synchronous meeting sessions.

- 550 research papers will be presented, most complete with discussants
- The Conference on Teaching and Learning (CTLA) will extend throughout the 4-day program

The Presentation Gallery



AAA 2020 Virtual Annual Meeting and Conference on Teaching and Learning

August 7-13, 2020 · Virtual edition

[Annual Meeting Website](#)

[Benefits for Presenters](#)

Section

▼

Section type


▼

Client Consulting Opportunities and the Reemergence of Big 4 Consulting Practices:

Elizabeth N Cowle

Big 4 Consulting

Audit Market Structure




The Effect of Enforcement on Auditor Conservatism.

Mareike Peters-Olbrich

auditor conservatism

audit quality




In Forming Views of Information in Interviews

Daniel Shallcross

Interviews

Professionalism




Labour Adjustment Strategies and Performance.

Dongning Yu

Labour management

Labour adjustment




Managerial Ability and Firm Performance: A Labour Management Perspective.

Dongning Yu

Managerial ability

Labour investment

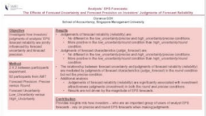


Analysts' EPS Forecasts: The Effects of Forecast Uncertainty and Forecast Precision on Investors'

Clarence Goh

earnings forecasts


analysts' forecasts



CEO Excess Compensation:

How the Managerial

Adoption of Clawback



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9

The Role of Assurance in Equity Crowdfunding

Evisa Bogdani

equity crowdfunding assurance audit review management certification capital startups

Abstract Save 79 Views

Evisa Bogdani*, Monika Causholli*, W. Robert Knechel#
*University of Kentucky, #University of Florida

Overview

We examine whether **assurance** facilitates capital formation in equity crowdfunding market.

Equity crowdfunding refers to the process of raising capital by selling securities through the internet to a large number of investors.

The SEC requires companies to disclose financial statements but

Main Findings

Startups that choose to hire an **independent CPA** :

- Are 81% more likely to achieve their target fundraising vs startups that only provide **management-certified** financial statements.
- Attract 81% more investors.
- Raise 69% more funds, over and above the target level.

Investors **do not differentiate** between companies that provide **reviews** relative to those that

Results H1

Management Certification / CPA_Engagement

Success	Assurance
Pr_Success	0.594*
Amount of Funds	0.528***
Excess Funds	0.915**
Number of Investors	0.594***

Results H2

Audit vs Review

Variable	Review	Audit
Pr_Success	0.585*	0.753
Amount of Funds	0.508***	0.876***
Excess Funds	0.887***	1.087***

raising capital by selling securities through the internet to a large number of investors.

The SEC requires companies to disclose financial statements *but* allows to choose the **assurance level**: *certification by management, or an audit or review by an independent accountant.*

- **Attract 81% more investors.**
- **Raise 69% more funds, over and above the target level.**

Investors ***do not differentiate*** between companies that provide **reviews** relative to those that provide **audits**.



Results H2

Audit vs Review

Variable	Review	Audit
<i>Pr_Success</i>	0.585*	0.753
<i>Amount of Funds</i>	0.508***	0.876***
<i>Excess Funds</i>	0.887***	1.387***
<i>Number of Investors</i>	0.549***	0.963***

Key Words: equity crowdfunding, assurance, audit, reviews, capital, startups, finance

 Download

 License info

 DOI Link

Video Presentation



The Role of Assurance in Equity Crowdfunding

Evisa Bogdani -- University of Kentucky
Monika Causholli -- University of Kentucky
W. Robert Knechel -- University of Florida



-6:06



Preparing for your session: Discussants

- **Role:** Provide feedback to the authors, and to spark ideas and insights with the attendees
- **Get the paper you are discussing**
 - AAA information center
 - Presentation Gallery for an updated version
- **Go to the Presentation Gallery** to review the infographic and video
- **Prepare your comments**
- **You will share your screen** during the presentation, so use the software you're most comfortable with

Preparing for your session: Moderators of Traditional Sessions

- **Role:** As is done in our in-person meetings, you will be introducing the presenters, facilitating Q&A, and helping keep on schedule
- **All participants will have a detailed template** that you will use to keep the session flowing
 - *Introductions*
 - Paper overviews by the authors
 - Discussant presentation
 - *Facilitate* Q&A from the audience
 - *Closing*
- **On the day of the session, ideally you will have 2 devices**
 - One for you to present through – to be in Zoom
 - One to watch the audience perspective to see the chat and Q&A
 - We will practice at the “rehearsals”

Preparing for your session: Moderators of Dialogue Sessions

- **Role:** As is done in our in-person meetings, you will be leading the Q&A with the authors
- **All participants will have a detailed template** that you will use to keep the session flowing
 - *Introductions*
 - Paper overviews by the author
 - Q&A
 - You'll receive questions from the author before the meeting. These will be designed to get the discussion going, and to focus on something the author wants to share/highlight
 - The audience will have a Q&A tool and a Chat tool to ask questions
 - *Closing*
- **On the day of the session, you will have 2 devices**
 - One for you to present through – to be in Zoom
 - One to watch the audience perspective to see the chat and Q&A
 - We will practice at the “rehearsals”

Program Layout for Paper Sessions - 4 days

[illegible]

What will happen in each session? We have “scripts”

Session Template: Concurrent Paper Session (60 minutes)

Session Title:

Date:

Time slot (eastern): 10 am

Room Setup

Zoom default mode: Active Speaker View

Poll, Chat, Q&A

NOTE: Yellow highlight is showing what each author will provide (when this goes to them, they'll see their responsibilities)

Start Time	End Time	Poll?	Activity	People	URL	Files	Share Screen or CMI Projects?	Poll Question
-15			Make title screen active for attendees			Title Screen	CMI projects	
-15	-5		Meet in the Green Room	All 4 presenters, 4 discussants, the moderator	Zoom URL			
-5			Tech moves all presenters to live room: All Speakers muted Sound to audience is off					
-2	+3	Q1	Activate – keep active until + 3				Chime + CMI Activates	Are you planning on attending all of this session? Yes/No
			Countdown from Staff When live, sound to audience is on				CMI Gives	
-2	Start		Housekeeping	Video		Housekeeping video	CMI Runs	
Start	+2		Welcome	Moderator		Title slide – Papers and authors	CMI Runs	



Start Time	End Time	Poll?	Activity	People	URL	Files	Share Screen or CMI Projects?	Poll Question
+ 2	+15	Paper 1 Presentation: <i>Title, Presenter</i>						
+ 2	+ 5		Elevator Pitch	Author 1		Infographic #1	CMI Runs	
+5	+10		Discussant Comments	Discussant 1		Discussant Slides	Discussant Shares screen	
+10	+15		Interactive discussion	Moderator, Author, Discussant		Infographic #1	CMI Runs	
+10	+12	Q2					Chime + CMI Activates	Question re Paper 1
+ 15	+28	Paper 2 Presentation: <i>Title, Presenter</i>						
+ 15	+ 18		Elevator Pitch	Author 2		Infographic #2	CMI Runs	
+18	+23		Discussant Comments	Discussant 2		Discussant Slides	Discussant Shares screen	
+23	+ 28		Interactive discussion	Moderator, Author, Discussant		Infographic #2	CMI Runs	
+22	+25	Q3					Chime + CMI Activates	Question re Paper 2
+ 28	+41	Paper 3 Presentation: <i>Title, Presenter</i>						
+ 28	+ 31		Elevator Pitch	Author 3		Infographic #3	CMI Runs	
+31	+36		Discussant Comments	Discussant 3		Discussant Slides	Discussant Shares screen	
+36	+ 41		Interactive discussion	Moderator, Author, Discussant		Infographic #3	CMI Runs	

Dialog Sessions

Session Template: Concurrent Dialogue Session (60 minutes)

Session Title:

Date:

Time slot (eastern): Start

Room Setup

Zoom default mode: Active Speaker View

Poll, Chat, Q&A

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-2	Start		Housekeeping	Video		Housekeeping video	CMI Runs	
Start	+2		Welcome	Moderator		Title slide – Papers and authors	CMI Runs	
+ 2	+11		Paper 1 Discussion: <i>Title, Presenter</i>					



Start Time	End Time	Poll?	Activity	People	URL	Files	Share Screen or CMI Projects?	Poll Question
+ 2	+ 5		Elevator Pitch	Author 1		Infographic #1	CMI Runs	
+5	+11		Moderator-led discussion	Moderator				
			Author Provided Questions: 1. 2.					
+5	+7	Q2					Chime + CMI Activates	Question re Paper 1
+ 11	+20	Paper 2 Presentation: <i>Title, Presenter</i>						
+ 11	+ 14		Elevator Pitch	Author 2		Infographic #2	CMI Runs	
+14	+20		Moderator-led discussion	Moderator				
			Author Provided Questions: 1. 2.					
+14	+16	Q3					Chime + CMI Activates	Question re Paper 2
+ 20	+29	Paper 3 Presentation: <i>Title, Presenter</i>						
+ 20	+ 23		Elevator Pitch	Author 3		Infographic +3	CMI Runs	
+23	+29		Moderator-led discussion	Moderator				
			Author Provided Questions: 1. 2.					
+23	+25	Q4					Chime + CMI Activates	Question re Paper 3
+ 25	+34	Paper 4 Presentation: <i>Title, Presenter</i>						



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**Thanks for being part of
the Virtual Annual
Meeting -**

**We are learning together,
and it will make a
difference!**

Questions?

**If you think of more, email
Stephanie Glaser
stephanie@aaahq.org**