July 22, 2020

How to get Ready for your Annual Meeting Session

Panel sessions

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**

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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

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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
- And include **panels, plenaries, and CTLA**

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How will the Annual Meeting work – virtually?

AAA Virtual Meeting:
The Attendee's Perspective

Attendee

This is still being built!

Presentation Gallery

Live Conference Site

Morressier

SPARK

The AAA's digital meeting format for academics and practicing accountants.
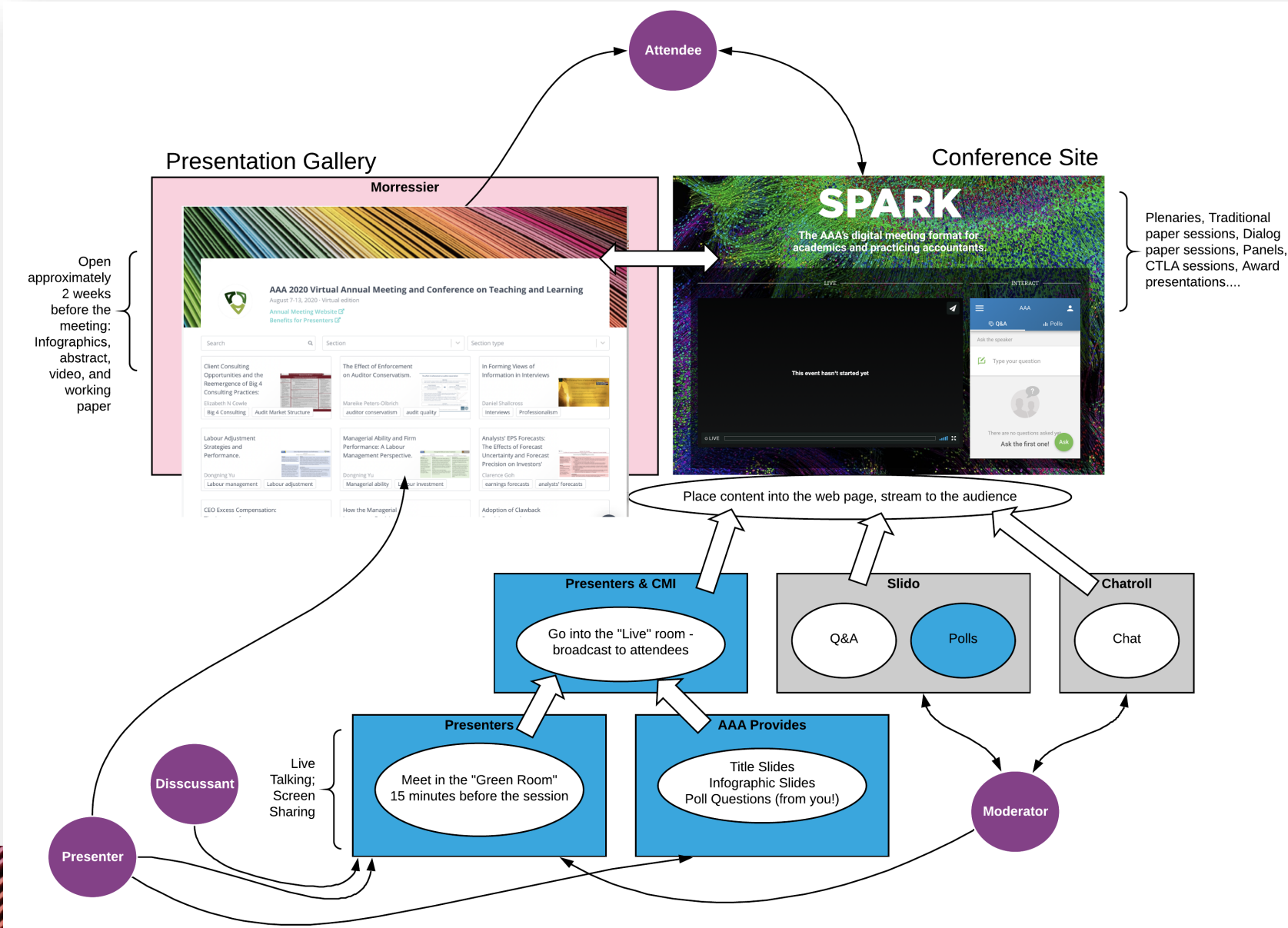
Open approximately 2 weeks before the meeting: Infographics, abstract, video, and working paper
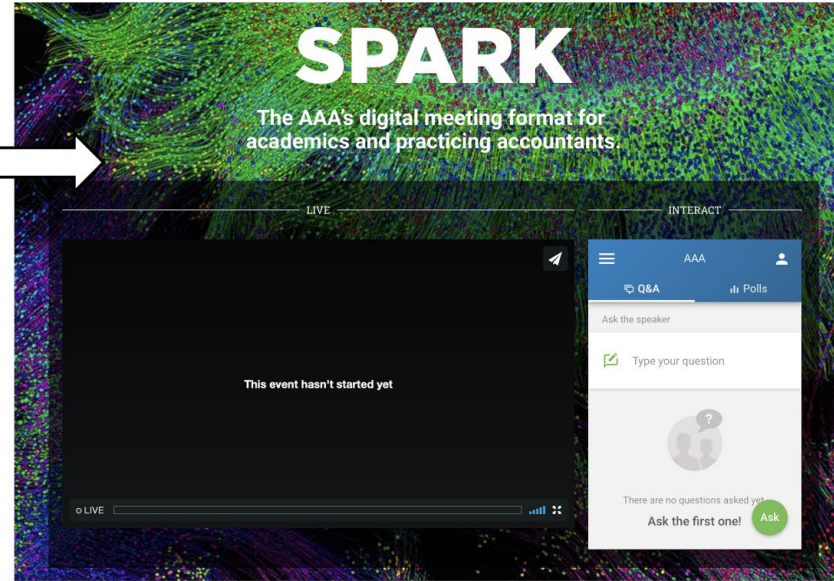
Plenaries, Traditional paper sessions, Dialog paper sessions, Panels, CTLA sessions, Award presentations....

And Presenters, Discussants, and Moderators will see "behind the scenes"

Presentation Gallery

Morressier

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

Conference Site

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

Attendee

Place content into the web page, stream to the audience

Presenters & CMI — Go into the "Live" room - broadcast to attendees

Slido — Q&A, Polls

Chatroll — Chat

Presenters — Meet in the "Green Room" 15 minutes before the session

AAA Provides — Title Slides, Infographic Slides, Poll Questions (from you!)

Live Talking; Screen Sharing

Disscussant

Presenter

Moderator

How will this all happen? Big picture!

- **We are finalizing the program** – and will let you know the time of your presentation by tomorrow

- **Panel presenters will**
  – Provide poll questions for audience response (more on that in a moment)
  – You have the <u>option</u> to post an infographic to the Presentation Gallery, hosted by Morressier – or your session will have a title slide with the presentation title and panelists

- **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)

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Key Dates:

By July 23
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 26 – OPTIONAL
A. Submit to the Presentation Gallery
1. Create Account Profile using the unique link to the AAA Presentation Gallery you received in an email from the AAA. Then you can…
2. Design and upload your Infographic
3. Upload any additional materials you would like to share (handouts, papers…) as "data sets"

By July 28
A. Register for the meeting
B. Submit your polling questions
1. Prepare 3 multiple-choice polling questions about your presentation. This will be "activated" in when you specify during your session.
2. Use the link in the email you received with these instructions – or from the AAA website, on the resources pages

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

American Accounting Association
Virtual Annual Meeting
CTLA Conference on Teaching and Learning in Accounting
2020 STRONGER TOGETHER

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PRESENTER RESOURCES: INFOGRAPHIC

WELCOME TO THE VIRTUAL ANNUAL MEETING 2020 WEBSITE
STRONGER TOGETHER

On August 10-13, the AAA is hosting the 2020 Annual Meeting and Conference on Teaching and Learning in Accounting online!

While moving to a virtual format was a difficult decision for the Board, members made it much easier by sharing information about what's happening on campus and in organizations. With concern for members' well-being as our top priority - and 83% of members responding to our survey reporting they would not be able to travel to attend – the decision became clear. Recognizing how valued and highly anticipated the meeting is for our community - and how keen authors and presenters are to share and get feedback on their work - we began planning new ways to convene and network.

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

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Schedule: Program Layout for Paper Sessions – 4 days

Time Slot/Room	DAY 1													
	Rm 1	Rm 2	Rm 3	Rm 4	Rm 5	Rm 6	Rm 7	Rm 8	Rm 9	Rm 10	Rm 11	Rm 12	CTLA 1	CTLA 2
11-12	Plenary 1													
12-12:30														
12:30-1:30	1	2	3	4	5	6	7	8	9	10	11	12	C1	C5
1:30-2														
2-3	13	14	15	16	17	18	19	20	21	22	23	24	C2	C6
3-3:30														
3:30-4:30	25	26	27	28	29	30	31	32	33	34	35	36	C3	C7
4:30-5														
5-6	37	38	39	40	41	42	43	44	45	46	47	48	C4	C8

Legend

Concurrent regular, dialogue and panel sessions

CTLA sessions

The Presentation Gallery

The AAA will submit a title slide to the Presentation Gallery

Panel on Research Relevance

Moderator:
Elaine Mauldin, University of Missouri
https://business.missouri.edu/departments-faculty/people-directory/elaine-g-mauldin

Panelists:
Steven Kachelmeier, University of Texas Austin
https://www.mccombs.utexas.edu/Directory/Profiles/Kachelmeier-Steven

Dawn Matsumoto, University of Washington

https://foster.uw.edu/faculty-research/directory/dawn-matsumoto/

Terry Shevlin, University of California Irvine

https://merage.uci.edu/research-faculty/faculty-directory/Terry-Shevlin.html

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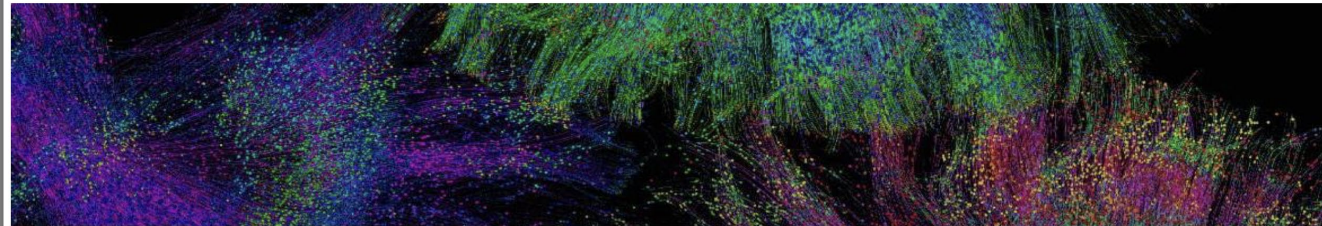
The Role of Assurance in Equity Crowdfunding

Evisa Bogdani

equity crowdfunding · assurance · audit · review · management certification · capital · startups

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***	1.287***

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
Pr_Success	0.585*	0.753
Amount of Funds	0.508***	0.876***
Excess Funds	0.887***	1.387***
Number of Investors	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

Poll questions for the audience

- 3 multiple choice questions
  - For CPE certification
  - For audience engagement
- They don't require right/wrong answers
  - Could ask what they're experiencing, their perceptions are...

INFOGRAPHIC / POSTER RESOURCES

The Infographic/Poster for your presentation should be prepared using 16 points font or larger and saved as a pdf. The Infographic will be the visual first impression of your presentation in AAA's Presentation Gallery. It should feature the highlights of your presentation. Resources, templates, and examples are available on this page to help you craft your infographic.

During your uploading process to AAA's Presentation Gallery, you will be asked to upload your infographic,

your short video, a brief description/abstract of your session, key words/#hashtags for your presentation, plus any other materials you want to share (i.e., working paper, presentation slide deck, handout, dataset, website url, tools list, etc.).

You can post updates/revisions in AAA's Presentation Gallery until July 21.

Paper Presenters

Submit your Poll Question Here

Dialogue Presenters and CTLA Presenters

Submit your Poll and Moderator Questions Here

Panelists

Submit your Poll Questions here: (LINK COMING SOON)

Morressier Submission Process Instructions

Click Here for a overview of your infographic gallery setup

https://aaahq.org/Meetings/2020/Annual-Meeting/Presenter-Resources-Infographic

Preparing for your session

- As you would for an in-person meeting, **work with all of the panelists to develop your questions, presentations, discussions**

- **In the session you will have**
  - Everyone will be broadcast, in grid view
  - Panelists can share their screens
  - Audience members will be able to use the chat and Q&A widgets to engage with the panel

2020

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Panel 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

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 5 presenters and 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					
-2	Start		Housekeeping	Video		Housekeeping video	CMI Runs	
Start	+2		Welcome	Moderator		Title slide – Papers and authors	CMI Runs	
+ 2	+11		Paper 1 Discussion: *Title, Presenter*					

Start Time	End Time	CMI Poll?	Activity	People	URL	Files	Share Screen or CMI Projects?	Poll Question
+ 2	+58		Option 1: Each Panelist provides a <u>10 minute</u> summary, followed by moderator-led discussion					
+2	+12		Panelist 1 overview	Panelist 1		Potentially PowerPoint Slides	Presenter shares screen	
		Q2	Panelist 1 asks question – keep active 2 minutes				Chime + CMI Activates	Provided by panelist 1
+12	+22		Panelist 2 overview	Panelist 2		Potentially PowerPoint Slides	Presenter shares screen	
		Q3	Panelist 2 asks question – keep active 2 minutes				Chime + CMI Activates	Provided by panelist 2
+22	+32		Panelist 3 overview	Panelist 3		Potentially PowerPoint Slides	Presenter shares screen	
		Q4	Panelist 2 asks question – keep active 2 minutes				Chime + CMI Activates	Provided by panelist 3
+32	+58		Moderator-led discussion	Moderator + Panelists			Shift to Grid View in Zoom	
	+60		HARD STOP					

Option 2: Interactive Discussion

Start Time	End Time	CMI Poll?	Activity	People	URL	Files	Share Screen or CMI Projects?	Poll Question
+2	+50	Option 2: All Moderator-led discussion						
			Moderator-led discussion	Moderator + Panelists			Speaker or Grid view?	
		Q2	Moderator asks for poll question to be activated – keep active 2 minutes				Chime + CMI Activates	Moderator provided question
		Q3	Moderator asks for poll question to be activated – keep active 2 minutes				Chime + CMI Activates	Moderator provided question
		Q4	Moderator asks for poll question to be activated – keep active 2 minutes					Moderator provided question

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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