

July 16, 2020 Webinar

How to get Ready for the AAA Presentation Gallery

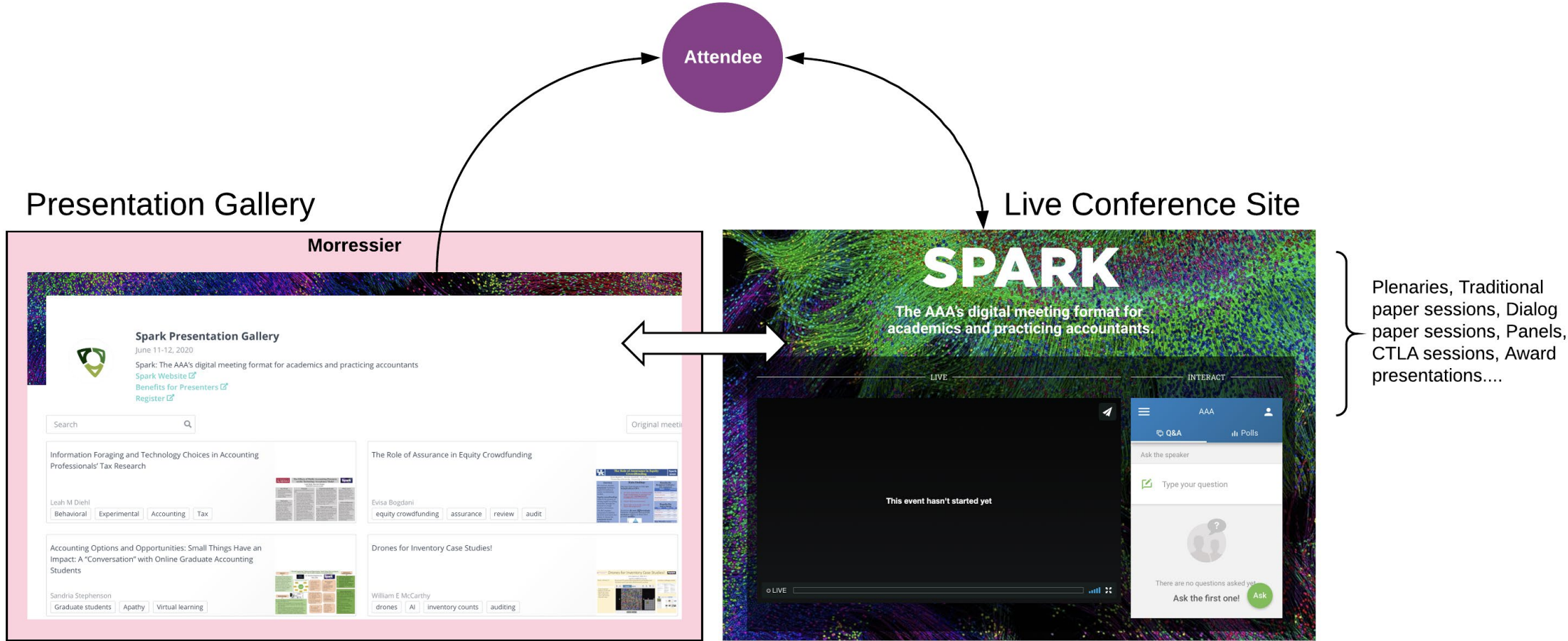
**Effective Learning Strategies
Emerging and Innovative Research, or
Research Interaction Forums**

Webinar Objectives

- Understand how the the platforms being used for Annual Meeting will support your presentation
- Have the ability to create an infographic/poster, short video, abstract, keywords, ... to share your materials and have an impact—you control the access!
- Be ready before July 23 to upload your materials to AAA's Presentation Gallery hosted by Morressier
- Register for the Annual Meeting

How will the Annual Meeting work - virtually?
Opportunities before, during, and after the meeting!

AAA Virtual Meeting:
The Attendee's Perspective



Presenter To Dos:

By July 23

A. Submit to the Presentation Gallery

1. Create Account Profile using the unique link to the AAA Presentation Gallery you will received. (Session submitter will receive from AAA, co-authors will not.)

Then you can...

1. Design and upload your Infographic/Poster as a pdf
2. Record a short (< 10 minute) video of your paper/presentation's highlights and upload as a .mp4 or .MOV
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B. Register for the meeting

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August 10-13

Enjoy the meeting in all its aspects! Meeting sessions will be recorded for later viewing.

For Resources:

<https://aaahq.org/Meetings/2020/Annual-Meeting>

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WELCOME TO THE VIRTUAL ANNUAL MEETING 2020 WEBSITE

STRONGER TOGETHER

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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

Reach a wider, global audience

Receive a DOI (digital object identifier) and Creative Commons BY-NC-ND license once uploaded and made public

Presentations will be displayed in a virtual gallery—available to more people for a longer time—before, during, and after the Annual Meeting

Content made public in the Presentation Gallery is fully searchable, citable, and shareable

Authors retain the rights to their content

Authors have a personal dashboard to track statistics on their presentations

Benefits of Presentation Gallery



Spark Presentation Gallery

June 11-12, 2020

Spark: The AAA's digital meeting format for academics and practicing accountants

[Spark Website](#)

[Benefits for Presenters](#)

[Register](#)



Original meeting



Session

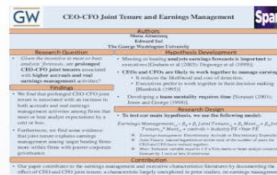


Topic



CEO-CFO Joint Tenure and Earnings Management

Mona Almatouq



Hospital Financial Resources and Patient Quality

Roger W Mayer

Medicare Cost Report

Value Based Costing



A Data Visualization Workshop

Gail Hoover King

Communication

Business Communication

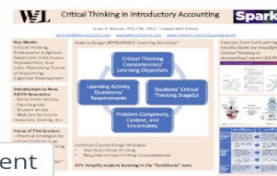


Critical Thinking in Introductory Accounting

Susan Wolcott

Critical Thinking

Professional Judgment



Accounting Conservatism in the Property-Liability Insurance Industry

Juan Zhang

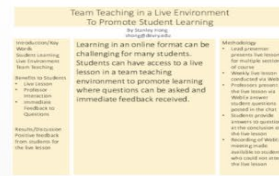
Ex-ante conservatism

Ex-post conservatism



Team Teaching in a Live Environment to Promote Student Learning

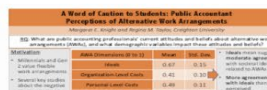
Stanley Hong



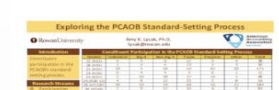
Controlling Shareholder Stock Pledge, Aggravated Expropriation and Corporate Acquisitions



A Word of Caution to Students: Public Accountant Perceptions of Alternative Work Arrangements



Exploring the PCAOB's Standard-Setting Process



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* allows to choose the **assurance level: certification by management, or an audit or review by an independent accountant.**

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 provide **audits**.



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*** |

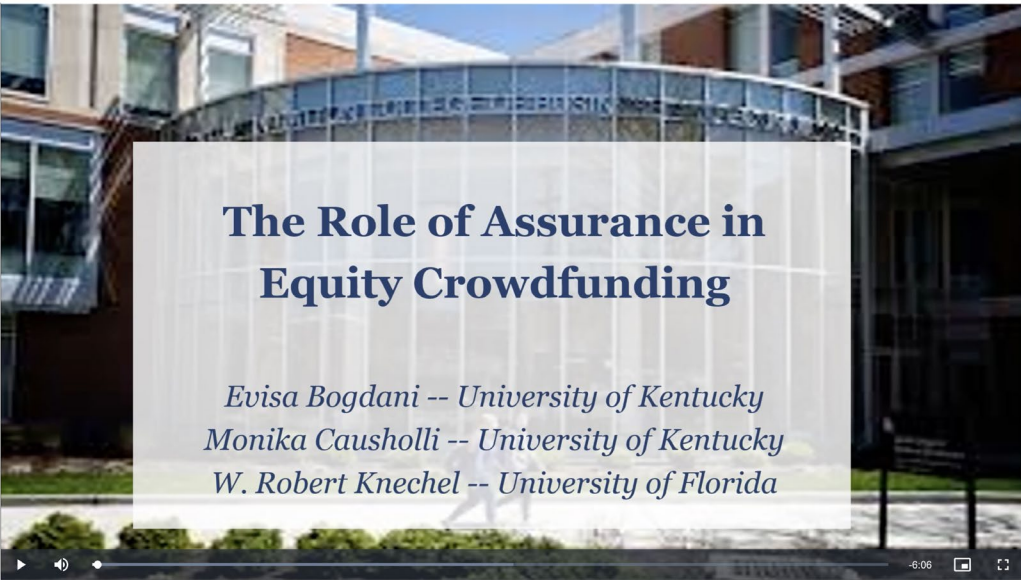
Results H2

Audit vs Review

| Variable | Review | Audit |
|---------------------|----------|----------|
| Pr_Success | 0.585* | 0.753 |
| Amount of Funds | 0.508*** | 0.876*** |
| Excess Funds | 0.887*** | 1.387*** |
| Number of Investors | 0.549*** | 0.963*** |

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

Video Presentation





Hiding or Helping? Determinants and Consequences of the Timing of Conference Calls

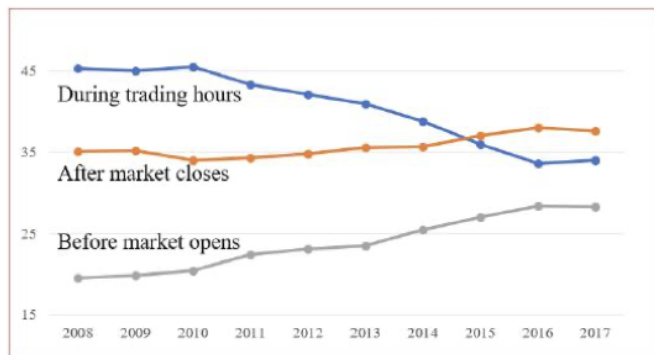
Sudipta Basu; Zhongnan (Tracy) Xiang
Temple University



Motivation

A real-world example: Lockheed Martin

2019 Q4: 11 a.m. earnings call → pre-market
2013 Q4: 3 p.m. earnings call → earnings releases
2006 Q4: 5 p.m. earnings call → releases



Why do we care

Conference calls are important disclosure venue – future-oriented discussion, interactive nature, the ability to move the market.

Conference call setting is useful to test strategic timing – periodically (quarterly) held, variation in both time series and cross-sections.

Determinants

Three timing choices { Regular trading hour
Before market opens
After market closes

Multinomial logit model

| | News content (backward looking) | News content (forward looking) | News uncertainty |
|--------------------------|---------------------------------|------------------------------------|---------------------------|
| Proxy | Earnings surprise | Tone of forward-looking statements | Textual uncertainty score |
| Statistical significance | Yes | Yes | Yes |
| Economic significance | BMO: 0.8% AMC: 1.2% | BMO: 0.7% AMC: 1.4% | BMO: 0.3% AMC: 0.4% |
| Implications | Helping | Helping | Helping |

Consequences

Event study on the “scheduling” day

Switching from BMO to AMC → Higher trading volume
Switching from BMO to AMC → Lower trading volume
Switching from BMO to AMC → Lower trading volume

Main findings

Why do firms hold earnings calls differently (during morning/daytime/evening)?

Universe sample

Firms with more extreme (either good or bad) and uncertain news tend to hold conference calls outside trading hours, especially in the evening.

How do investors interpret and react to firms’ call timing choices?

Switching sample

Abnormal trading volume is lower when the market is notified of an upcoming earnings call switching from outside to during trading hours.

Implications

Firms hold conference calls outside trading hours to help investors understand extreme news; investors infer earnings news from firms’ timing decisions.

CEO Gender, Government Ownership, and Firm Performance: Evidence from China

Spark

Hanchen Li & Xiaochuan Tong
(Beijing Jiaotong University, University of Massachusetts Boston)

Contact: Xiaochuan.Tong001@umb.edu



American
Accounting
Association
Gender Issues and
Worklife Balance

Research Question:

What is the joint impact of CEO gender and government ownership on firm performance?

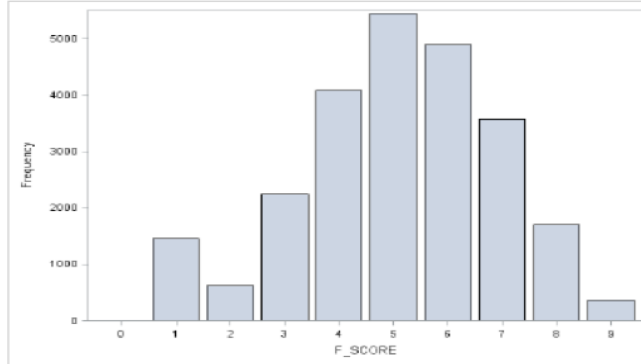
Why in China:

Presence of state-owned enterprises (SOEs) (20%-35%)

Why important?

Contributes to the literature on:

- Gender Issues
- Corporate Governance
- Government Ownership



F_SCORE Distribution

Methods:

- Panel regression with industry-year fixed effects
- Subsample tests
- Heckman Selection Model
- Propensity Score Matching (PSM)
- Analysis of Transition firms

Why this happens?

(1) Female CEOs are better at communication, therefore better take advantage of political resources of SOEs.

(2) The CEO turnover is less sensitive to firm performance in SOEs. Female CEOs prefer less pressured work environment.

(3) Working in SOEs is more stable and less competitive, which is particularly good for female CEOs to explore their managerial skills.

Main Finding:

Female CEOs *outperform* male CEOs under government ownership in terms of firm performance

Relevant to CEOs, directors, policy makers.

Raising Concerns:

- Underrepresentation of female CEOs in China (5%).
- While female CEOs outperform in SOEs.
- **ACTIONS** should be taken to address this socio-economic issue.

Creating your infographic: What should it be?

- Focus on the results and the key takeaways
- You want it to share the main points – and to encourage the reader to dig deeper
- Think about sharing this with people less familiar with research



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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.

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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.).

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Resources, Templates, and Examples

"How to create a better research poster in less time" a 20 minute YouTube presentation--start viewing at 11:35 for good design, redesign, and examples
Templates referred to in video [\[templates\]](#)

Infographic Templates using PowerPoint
[Visme.co](#)-a free presentation program

Examples of Education Presentations

- [Drones for Inventory Case Studies Infographic](#)
- [Data Analytics Cases Using Excel, PowerBI, and/or Tableau Infographic](#)

Examples of Research Presentations

- [Do Abnormal Accrual Models Detect Earnings Management? Evidence from Discretionary Changes in Accounting Estimates Infographic](#)
- [The Effect of Performance Measures on Risk in Capital Investment Decisions Infographic](#)

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



YouTube

Search



How to create a better research poster in less time (including templates) — [#betterposter](#) PART 1

490,016 views • Mar 25, 2019



8.9K



220



SHARE



SAVE



www.youtube.com/watch?v=1RwJbhkCA58



Creating your infographic: How can you do it?

- Resources are on the Annual Meeting page
- Create your infographic in PowerPoint-examples and templates available
- Or, create your infographic with graphics tools, online sites...
- Save as PDF

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Infographic Title-Research

Author's Name/s

Address/es

Introduction/Key Words

Methods

Results

Conclusion

Objective/Aim/
Benefit to Accounting

Acknowledgements/
About the Author

Infographic Title-Research

Author's Name/s

Address/es

Introduction/
Key Words

Main Finding translated into plain English/graphs/pictures.
Emphasize the important.

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Benefit to
Accounting

Acknowledgements/
About the Author(s)

School
Logo

Infographic Title



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Extra Tables/Figures

Objective/Aim/
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Results/Discussion

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VIDEO

PRESENTER RESOURCES:
INFOGRAPHIC

VIDEO RESOURCES

Record a no more than 10-minute video in mp4 or MOV format about your presentation. The video should cover the key highlights of your presentation and why you did it.

There are many ways to do a short video: a saved Zoom recording or a voiceover PowerPoint saved as an mp4 or MOV. How-to resources are listed below. AAA will also post tech support hours to answer your questions.

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Beginner Resources

[How to Create your mp4 Video using Zoom](#)-pc or Mac

Jennifer Cainus, and Tracie Miller Nobles
[[Handout](#)]

[How to Create a Voice over PowerPoint mp4 video Presentation using the Recording Feature for Spark](#)-pc

[How to Use PowerPoint Recording to create a Video](#) by Wendy Tietz, Jennifer Cainus, and Tracie Miller Nobles
[[Handout](#)]

[How to create screencapture videos](#)-Mac

[How to create videos using iMovie](#)-Mac

[How to Record Yourself in PhotoBooth](#)-Mac

[Using Zoom for office hours or Class \(Zoom basics\)](#) by Wendy Tietz, Jennifer Cainus, and Tracie Miller Nobles
[[Handout](#)]

[How to convert file formats, i.e. .MOV to .mp4](#)-Mac

[Options for Recording Videos](#) by Wendy Tietz,

Advanced Resources

[Coursera's Home Video Production Toolkit](#)

CTLA Resources

[CTLA Webinar July 9, 2020](#)

Example:

[Student Success Tips using Zoom and a Powerpoint slide Virtual Background](#)

When you submit

- The URL provided in email is *only* for the submitter
 - You will be able to add your co-authors – but they will use a different URL to create their accounts (coming after the Presentation Gallery is open – anticipated July 28)
- Public or Private?
 - When the Gallery opens, it will be available only to registrants
 - Therefore, when you upload to Morressier, make your materials PUBLIC – no one will be able to see anything if you choose private
 - 60 days after the meeting, the Gallery will be open to anyone –
 - Gives visibility to your work
 - And yet, if you don't want it to be available, we will remind you to make yours private a few days before

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Important URLs

Resources

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- Infographic/poster help:
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- Videos resource help:
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Submit to AAA's Presentation Gallery hosted by Morressier

- Follow the link in the email the submitter of your presentation received

Volunteer Opportunities

- There are still opportunities to be a moderator and/or discussant!



**Thanks for being part of
AAA's Virtual Annual
Meeting -**

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

Questions?

Email Stephanie Glaser
stephanie@aaahq.org