

#AAA2021AM

**2021 Virtual**

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# **Annual Meeting**

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**Be Courageous in the  
Midst of Challenge**

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**August 2-5, 2021**

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

# 2021 ANNUAL MEETING

## **Elaine G. Mauldin, University of Missouri, Presiding**

### **AAA MANAGEMENT TEAM**

Elaine G. Mauldin, University of Missouri, AAA President  
Terry J. Shevlin, University of California, Irvine, Past President  
Bob Allen, The University of Utah, President-Elect  
Mark Beasley, North Carolina State University, Vice President-Finance

### **AAA Professional Staff**

Yvonne Hinson, AAA Chief Executive Officer  
Erlinda Jones, AAA Senior Director, Meetings and Membership

### **Education Co-Chairs**

Karen Osterheld, Bentley University, AAA Senior Director of the Center for Advancing Accounting Education  
Melissa Larson, Brigham Young University  
Rose Layton, University of Southern California

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

Wendy Tietz, Kent State University  
Jill Mitchell, Northern Virginia Community College

### **Ethics Research Symposium Co-Chairs**

Lori R. Fuller, West Chester University  
Tara J. Shawver, King's College

### **Faculty-Student Collaborations in Accounting (FASTCA) Chair**

Marsha Huber, Youngstown State University, Institute of Management Accountants

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

### **Academy of Accounting Historians**

Martin Persson, University of Illinois at Urbana-Champaign  
John Keyser, Case Western Reserve University

### **Accounting Behavior and Organizations**

Ikseon Suh, University of Nevada, Las Vegas  
Shankar Venkataraman, Bentley University

### **Accounting Information Systems**

Peter Kipp, University of North Texas  
Amanuel Tadesse, University of New Orleans

### **Accounting Programs Leadership Group**

Greg Sommers, Southern Methodist University

### **American Taxation Association**

Katherine Drake, The University of Arizona  
Steven Savoy, University of Illinois at Chicago

# 2021 ANNUAL MEETING

## **Auditing**

Aaron Saiewitz, University of Nevada, Las Vegas  
Marcy Shepardson, University of Indiana Bloomington

## **Diversity**

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

## **Forensic Accounting**

Meghann Cefaratti, Northern Illinois University

## **Financial Accounting and Reporting**

Ed Owens, The University of Utah  
Joe Schroeder, Indiana University Bloomington

## **Gender Issues and Worklife Balance**

Murphy Smith, Texas A&M University—Corpus Christi  
Bambi Hora, University of Central Oklahoma

## **Government and Nonprofit**

Nancy Feng, Suffolk University

## **International Accounting**

John Changjiang Wang, University of Cincinnati  
Brigitte Muehlmann, Babson University

## **Management Accounting**

Victor Maas, University of Amsterdam  
Fei Du, University of Illinois at Urbana-Champaign

## **Public Interest**

Charles Stanley, Baylor University

## **Strategic and Emerging Technologies**

Dan O'Leary, University of Southern California

## **Teaching, Learning and Curriculum**

Amanda White, University of Technology, Sydney  
Rose Layton, University of Southern California

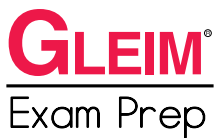
## **Two-Year College**

Carolyn B. Hughes, Asheville-Buncombe Technical Community College

# Visit the Partner Showcase!



The Association of Accountants and Financial Professionals in Business



# Raffle Drawing and Prizes

**Don't miss** the opportunity to enter the raffle drawing and win one of the prizes listed below! Go to the Partner Showcase, visit our exhibitors, find and click on a gold star available in every booth to earn a point. **Get at least 10 points by 6:00pm EDT on Wednesday, August 4** and you'll be entered into the drawing. **Visit all 19 booths, find and click on the gold star, and earn 19 points to be entered in the drawing twice.**

The drawing will take place on **Thursday, August 5, during the afternoon break at approximately 3:15pm EDT.** Don't forget to visit the AAA booth to get your first point!

We greatly appreciate the following Partners for participating in this raffle drawing!

## **American Accounting Association**

Four complimentary nights for two during the 2022 Annual Meeting—one at the Manchester Grand Hyatt San Diego and another at the Marriott Marquis San Diego Marina.

## **AICPA**

Data Analytics Core Concepts Certificate—Recently launched, this course provides core concepts in data analytics. Learn how to identify the problem, recommend data-driven solutions and communicate about it effectively with stakeholders. \$395 retail value.

## **Audimation Services, Inc**

3 Amazon Gift Cards (\$100 each)

## **Becker Professional Education**

Becker Data Analytics Certificate (value \$199)—The Data and Analytics for Business Professionals Certificate is an 8-course program that dives deep into the importance of data and analytics as a strategic enabler for business growth and innovation. The courses will give business professionals in accounting the skills to view data strategically so they can make informed decisions about strategy, products and services, business processes, and more.

## **Elsevier**

Book Title: Data Science for Business and Decision Making, by Luiz Paulo Favero, ISBN 9780128112168

## **Institute of Management Accountants**

\$100 Amazon Gift Card

## **Lyryx Learning Inc.**

\$75 Amazon Gift Card

## **National Association of State Boards of Accountancy (NASBA)**

FitBit Charge 3

## **Surgent Accounting & Financial Education**

\$250 Amazon Gift Card

## **Wiley**

iPad

# At-Large Panel Sessions

**MONDAY AUGUST 2, 2021**

**12:00 PM–1:30 PM EDT**

- 1.01 DEI Townhall—A Conversation about AAA Strategy
- 1.02 Teaching Inspirations from the Cook Prize Winners

**1:45 PM–3:15 PM EDT**

- 2.01 Accounting for an Ever-Changing World: Panel Discussion of the Upcoming Joint Conference of the FASB, IASB and TAR

**3:30 PM–5:00 PM EDT**

- 3.01 *Accounting Horizons* Returns to Its Roots—Opportunity to Hear about the New Direction
- 3.02 Trueblood Mini-Seminar: Effective Learning through the Trueblood Case Study Series

**TUESDAY AUGUST 3, 2021**

**12:00 PM–1:30 PM EDT**

- 6.01 Presidential Scholar Panel

**3:30 PM–5:00 PM EDT**

- 8.01 Accounting Hall of Fame Induction Ceremony
- 8.02 PICRAT: A Model to Integrate Technology in Effective and Sustainable Ways

**WEDNESDAY AUGUST 4, 2021**

**8:45 AM–10:15 AM EDT**

- 10.02 Global Gathering: Collaboration beyond Borders

**10:30 AM–12:00 PM EDT**

- 11.01 Strategies for Success in the College Classroom

**1:45 PM–3:15 PM EDT**

- 12.01 How to Bring Critical Thinking into the Accounting Curriculum

**3:30 PM–5:00 PM EDT**

- 13.01 Effective Learning Strategies Award—Sharing Winning Projects
- 13.02 EY Academic Resource Center: Hear about the Latest EYARC Curriculum Offerings on the Ethics Mindset, Analytics Mindset and Innovation Mindset Topics
- 13.03 Pathway to Becoming a Journal Reviewer and Editor

**THURSDAY AUGUST 5, 2021**

**8:45 AM–10:15 AM EDT**

- 15.01 AAA Publications Ethics Policy: Human Subjects Research

**12:00 PM–1:30 PM EDT**

- 16.01 Closing the Skills Gap: What Employers Want and What Accounting Programs Provide



**THURSDAY, JULY 29, 2021**

**Pre-Conference Workshops**

**4:00 PM–5:00 PM EDT**

**Public Interest Section Business Meeting**

**FRIDAY, JULY 30, 2021**

**Pre-Conference Workshops**

**9:00 AM–10:00 AM EDT**

**International Accounting Section Virtual Reception**

**4:30 PM–5:30 PM EDT**

**Academy of Accounting Historians Section Business Meeting**

**5:30 PM–6:00 PM EDT**

**Academy of Accounting Historians Section Lifetime Member and Awards Presentation**

**6:00 PM–7:00 PM EDT**

**Academy of Accounting Historians Section Virtual Ice Cream Social**



**American  
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# Monday Awards

11:30 AM-12:00 PM EDT



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

Robyn Barrett, St. Louis Community College—Two-Year College Prize



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

George O. Gamble, University of Houston—Undergraduate Prize



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

Cindy Durtschi, DePaul University—Graduate Prize



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

Trevor S. Harris, Columbia University



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

Urooj Khan, The University of Texas at Austin



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

Doron Nissim, Columbia University



**Lifetime Service Award**

Ken Bouyer, EY, LLP

# Monday Speaker

## MONDAY PLENARY SPEAKER



### **Ashleigh Shelby Rosette, Duke University**

She is one of the foremost leading scholars on research that resides at the intersection of leadership, gender, and race. Her work has been featured in news outlets, such as *Forbes*, *CNN*, *the New York Times*, *MSNBC*, *The Wall Street Journal*, *Time Magazine*, *Business Week*, *the Financial Times*, *USA Today*, *Huffington Post* and *National Public Radio*. Her research has been published in academic journals, such as *Academy of Management Journal*; *Organization Science*; *Organizational Behavior and Human Decision Processes*; *Journal of Applied Psychology*; *Psychological Science*; *Journal of Experimental Social Psychology*; *Journal of Cross Cultural Psychology*; *Group Decision & Negotiation* and the *Duke Journal of Gender and Public Policy*.

In her primary area of research on leadership and diversity, she studies how stereotypes and bias provide a framework to better understand the diversity shifts in present-day organizations, especially for top leaders. Her secondary area of research, negotiations, complements the diversity considerations as a basic premise of her work is that an in depth understanding of an array of negotiation skills must be understood and engaged to capitalize on the benefits of diverse experiences.

She was ranked as one of the Fifty Most Influential Business Professors by *mbarankings.net*, ranked as one of the Favorite Professors of the MBA Class of 2019 by *Poet & Quants*, received the 2019 PhD Project's Trailblazer Award and is one of the most decorated teachers in the history of Duke University's Fuqua School of Business having received the Teaching Excellence Award of the Year a record-breaking twelve times.

In her current role as Senior Associate Dean of Executive Programs, she oversees the Executive MBA Programs, Executive Education, Global Teams, and Enterprise/Information Technology.

She received her Bachelor in Business Administration and Master in Professional Accounting from The University of Texas at Austin. She received her Ph.D. in Management and Organizations from the Kellogg School of Management at Northwestern University. Prior to her career in academia she worked as a Certified Public Accountant.

**MONDAY, AUGUST 2, 2021**

**10:30 AM–11:30 AM EDT**

**Plenary Session**

**Sponsored by: AICPA Diversity and Inclusion Team**

**Speaker: Ashleigh Shelby Rosette, Duke University**  
*Leadership, Diversity, and Systemic Racism*

**11:30 AM–12:00 PM EDT**

**Break/Award Presentations**

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

Robyn Barrett, St. Louis Community College—Two Year  
George O. Gamble, University of Houston—Undergraduate  
Cindy Durtschi, DePaul University—Graduate

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

Trevor S. Harris, Columbia University  
Urooj Khan, The University of Texas at Austin  
Doron Nissim, Columbia University

**Lifetime Service Award**

Ken Bouyer, EY, LLP

**12:00 PM–1:00 PM EDT**

**A Year in Review: Behind the Scenes of the Surgent Faculty Fellowship**

**Hosted by Surgent Accounting & Financial Education**

Kelly Richmond Pope, Professor of Accounting at DePaul University decided to make an unconventional move and became the inaugural Surgent Faculty Fellow in January 2021. After six months in this role, she's gained valuable insight that has greatly improved her teaching and research. Join this interactive session to learn how the Surgent fellowship enhanced her access to teaching innovations for the classroom, improved her knowledge of data analytics skills and provided access to data for educational academic research. Have you ever thought "what's next for me?" Maybe a Surgent Fellowship is your path forward to improve your skills and gain valuable insight to the Accounting field. Join us for a fun and informative conversation about how being a part of the development process can be a step forward in your academic and teaching career.

**12:00 PM–1:30 PM EDT**

**PANEL SESSIONS**

**1.01 DEI Townhall—A Conversation about AAA Strategy**

Moderator: Mark Dawkins, University of North Florida  
Panelists: Matthew Anderson, Michigan State University  
Yvonne Hinson, American Accounting Association  
Ashley Shelby Rosette, Duke University

**1.02 Teaching Inspirations from the Cook Prize Winners**

Moderator: Karen Pincus, University of Arkansas  
Panelists: Robyn Barrett, St. Louis Community College  
Cindy Durtschi, DePaul University  
George O. Gamble, University of Houston



# **Thank You for Being a Member of the American Accounting Association!**

The diversity of our membership creates a fertile environment for collaboration and innovation. Above all, AAA membership brings members networking opportunities with colleagues worldwide, plus exposure to exciting new initiatives. Whether you are a scholar, educator, or practitioner, the AAA has numerous benefits and resources. We cannot do it without you and appreciate your contributions as a valued member of our community.

## **Annual Meeting Information**

Are you looking for information about an Attendance Certificate or Certificate of Completion for CPE credit hours? Along with other valuable information, these forms are available for download in our Membership Information Hub in the Lobby.

**Questions about membership or accessing your membership benefits?**

Contact our Membership Team by email at [info@aaahq.org](mailto:info@aaahq.org).

**MONDAY, AUGUST 2, 2021**

**12:00 PM–1:30 PM EDT**

### **1.03 International Research: Raison D'être**

Moderator: David Godsell, University of Illinois at Urbana-Champaign

Panelists: Helena Isidro, Instituto Universitário de Lisboa  
Ole-Kristian Hope, University of Toronto  
Ken Klassen, University of Waterloo  
Grace Pownall, Emory University  
Roger Silvers, The University of Utah

### **1.04 CPA Evolution—Getting an Educator Perspective on the CPA Exam Redesign**

Moderator: Lauren Walter, AICPA

Panelists: Richard Gallagher, AICPA  
John Stephen Grice Sr., Troy University  
Lori Kelly, AICPA

## **CONCURRENT SESSIONS**

### **1.05 Audit Fees II**

Moderator: Evisa Bogdani, University of Kentucky

*Bribes and Audit Fees.* Maria Gutiérrez-Urtiaga, Universidad Carlos III de Madrid; Stavriana Hadjigavriel, Universidad Carlos III de Madrid; Susana Gago-Rodríguez, Universidad Pontificia Comillas—ICADE

Discussant: Hyun Jong Park, Temple University

*Client's Business Ethics and Audit Fees.* Hong Kim Duong, Old Dominion University; Michael Stein, Old Dominion University; Anthony Chen, California State University, Fullerton; Giorgio Gotti, The University of Texas Rio Grande Valley

Discussant: Evisa Bogdani, University of Kentucky

### **1.06 Financial Reporting Attributes**

Moderator: To Be Announced

*A Firm-Specific Measure of Non-GAAP Exclusion Persistence.* Kurt H. Gee, The Pennsylvania State University; Ken Li, McMaster University; Benjamin C. Whipple, University of Georgia

Discussant: Dirk Black, University of Nebraska—Lincoln

*Economic Policy Uncertainty and Accounting Reporting Complexity.* Nate Q. Nguyen, Colorado State University; Tri Nguyen, University of Brighton; Nhung Vu, Loughborough University

Discussant: Marwa Soliman, University of Ottawa

*Enterprise Risk Management and Restatement Contagion.* Michael Neel, University of North Texas; Jianren Xu, University of North Texas

Discussant: Gurpal Sran, The University of Chicago

### **1.07 Corporate Governance I: Capital Markets**

Moderator: Chase Potter, Washington State University

*Short Sellers Activism and CEO Turnovers.* Andres Bello, The University of Texas Rio Grande Valley; Diego Escobari, The University of Texas Rio Grande Valley

Discussant: Valerie Zhang, Northwestern University

*The Effect of Option Listing on Financing Decisions.* Eunpyo Hong, The George Washington University; Tao-Hsien Dolly King, The University of North Carolina at Charlotte; Min Park, Alabama State University

Discussant: Alex Young, Hofstra University

**MONDAY, AUGUST 2, 2021**

**12:00 PM–1:30 PM EDT**

### **1.08 Analyst Incentives and Managerial Behaviors**

Moderator: To Be Announced

*Bearish Analysts and the Issuance of Difficult-to-Beat Earnings Forecasts.* Nathan Y Sharp, Texas A&M University; Andrew C. Call, Arizona State University; Mason C. Snow, Arizona State University

Discussant: To Be Announced

*MiFID II Unbundling: Was it Successful?* Ben Lourie, University of California, Irvine; Devin M. Shanthikumar, University of California, Irvine; Il Sun Yoo, University of California, Irvine

Discussant: To Be Announced

*Do Analysts' Coverage and Supplementary Gross Margin Forecasts Influence Managers' Decision to Recognize Inventory Loss?* Nusrat Jahan, Louisiana State University

Discussant: James Warren, University of Georgia

### **1.09 Financial Reporting and Management in Governments**

Moderator: Dean Michael Mead, Governmental Accounting Standards Board

*A Streetcar Undesired? Determinants and Consequences of Inefficient Investment in the Government Setting.* Amanda Beck, Georgia State University; Angela Gore, The George Washington University; Kevin Rich, Marquette University

Discussant: Linda M. Parsons, The University of Alabama

*Analyzing County Procurement Fraud.* Robert J. Eger, Naval Postgraduate School; Christy D. Smith, University of New Haven

Discussant: Staci Kenno, University of Detroit Mercy

*Proprietary Information Cost of Contracting with the Government.* Jiapeng He, The University of Texas at Dallas; Kevin Li, Santa Clara University; Ningzhong Li, The University of Texas at Dallas; Weining Zhang, Cheung Kong Graduate School of Business

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

*Does Recognition Versus Disclosure Matter in Governmental Accounting? Evidence from Pension Accounting.* Sae Young Yoon, Baruch College—CUNY

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

### **1.10 Subjective Performance Evaluation**

Moderator: Lisa LaViers, Tulane University

*How to Mitigate the Loss of Creative Talent: A Performance Evaluation Perspective.* Isabella Grabner, WU Vienna University of Economics and Business; Mischa Seiter, University of Ulm; Markus Wabnegg, WU Vienna University of Economics and Business; Henning Wirth, Zeppelin University

Discussant: Lisa LaViers, Tulane University

*The Effects of Managerial Discretion in Multi-Task Environments: Experimental Evidence.* Markus C. Arnold, University of Bern; Kai A. Bauch, University of Bern

Discussant: Wenqian Hu, Georgia Institute of Technology

*Multi Rater Performance Evaluation and Calibration: Managing Multiple Opinions.* Jasmijn Bol, Tulane University; Maximilian Margolin, RSM Erasmus University; Daniel Schaupp, WHU-Otto Beisheim School of Management

Discussant: Ewelina Forker, Emory University

*The Lost Productivity: An Experimental Investigation of Human Versus Algorithm-Based Discretion in Incomplete Compensation Contracts.* Wenqian Hu, Georgia Institute of Technology

Discussant: Conor Brown, University of Pittsburgh

**12:00 PM–5:00 PM EDT**

### **Faculty-Student Collaborations in Accounting (FASTCA)**

# Faculty-Student Collaborations in Accounting - FASTCA-21

**Monday August 2, 2021 ~ 12:00 pm-5:00 pm EDT**

**12:00 pm-12:05 pm EDT FASTCA-21 Welcome**

Marsha Huber, Youngstown State University, Institute of Management Accountants

**12:05 pm-1:30 pm EDT FASTCA-21: Session I (Teaching)**

*An Application of Team-Based Learnings as Active Learning Styles into Seminar Courses in Japan*

Masumi Nakashima, Bunkyo Gakuin University

Yuka Nose, Bunkyo Gakuin University

Shota Yoshida, Bunkyo Gakuin University

Hiromi Ujiie, Bunkyo University

*Senior Honors Project and Thesis*

Timothy L. Baker, University of South Carolina

Susan Brinson, University of South Carolina

Molly Niermann, University of South Carolina

*The Impact of Accounting Students to Use the Codification*

Eveline Bogdanski, Indiana University

Amanda B. Josefy, Indiana University

Jennifer Wagner, Indiana University

*Facilitating Student Lead Consulting Projects: From Managing Expectations to Measuring Student Performance*

Christopher Cook, Indiana University

Jeremy Ambrosio, Indiana University

**1:30 pm-1:45 pm**

**Break**

**1:45 pm-3:15 pm**

**FASTCA-21 Session II (Trends)**

*What Are the Factors that Influence the Adoption of Data Analytics and Artificial Intelligence in Auditing?*

Grace Tsao, University of Central Florida

Steven Hornik, University of Central Florida

*How Did the COVID-19 Pandemic Change the Borrowing Structures of Corporations in USA? Analyzing Loan Spreads, Covenants, and the Ratio of Private to Public Debt*

Kiran Parthasarathy, University of Houston

Hemanshu Mirchandani, University of Houston

*An Exploration of the Impact of Group Dynamics on Future Ethical Decisions: Does it Persist?*

Julie S. Persellin, Trinity University

Rachel Daniel, Trinity University

Ashley Douglass, Trinity University

Abigail Kluetz, Trinity University

***continued on next page***



## **FASTCA-21 continued**

*Are Managers Telling the Truth About Future Earnings During Conference Calls? A Textual Analysis*

Lin Wang, Midwestern State University

Yohann Isaac, Midwestern State University

**3:15 pm-3:30 pm**

**Break**

**3:30 pm-5:00 pm**

**FASTCA-21 Session III**

*Can Industry Specialization Restrain the Manipulation of Derivative Financial Products-Cases of Listing Company in China*

Li Siying, Min Jiang University

Tsui-Lin Chiang, Fu Jen Catholic University

Ling-Yu Gong, Min Jiang University

Yi-Yin Ruan, Min Jiang University

Wen-Jye Hung, Min Jiang University

*Sustainability Disclosures of Takeda Pharmaceutical Company Limited*

Barry R. Palatnik, Stockton University

Zlatinka N. Blaber, Salem State University

Holly Braverman, Stockton University

*The Relationship between Abnormal Audit Fee and Earnings Response Coefficient*

Yamin Wang, Min Jiang University

Tsui-Lin Chiang, Fu Jen Catholic University

Zi-Qi Feng, Min Jiang University

We-Jye Hung, Min Jiang University

Yi-Yin Ruan, Min Jiang University

*An Examination of Trends in Financial Literacy and Higher Education. A First-Generation Faculty Mentor and Student Researcher Team Leverage an Inaugural Summer*

*Undergraduate Research Program to Address a Gap in Financial Education Resources*

Linette A. Rayeski, King's College

Shyann Church, King's College

## **Selection Committee Members**

Marsha M. Huber, Youngstown State University, Institute of Management Accountants

Paulina Kassawat, Youngstown State University

Chenchen Huang, Carlow University

**MONDAY, AUGUST 2, 2021**

**1:00 PM–2:00 PM EDT**

### **Audit Analytics in the Classroom**

#### **Hosted by Audit Analytics**

Join us for an introduction to Audit Analytics in the Classroom. Audit Analytics is a premiere data service provider that has been cited in more than 1,500 academic papers and is subscribed to by more than 300 academic institutions. Learn how to use this powerful research tool in the classroom. See how Audit Analytics can be used to engage students with real world examples, track current trends in disclosure, and review the all new Audit Analytics case studies.

### **Integrating Exam Material Into Your Accounting Curriculum—A Career Readiness Solution**

#### **Hosted by Wiley**

The Accounting profession is changing and expanding quickly, and students entering the competitive workforce are expected to do and know more. To that end, more and more schools are integrating exam material into their curriculum as a career readiness solution. This helps student pass their exams on their first try while aiding instructors with fresh, industry-relevant material for homework and exams—and now you can learn how to do the same. Join Monte Swain and Kari Olsen to discover their effect methods of integrating CMA and CPA material into their courses and get insider tips on proper pedagogy approaches for this material.

**1:30 PM–1:45 PM EDT**

**Break, be sure to visit our Partners Showcase and earn points to enter the raffle drawing.**

**1:45 PM–3:15 PM EDT**

## **PANEL SESSIONS**

### **2.01 Accounting for an Ever-Changing World: Panel Discussion of the Upcoming Joint Conference of the FASB, IASB and TAR**

Moderator: Tanya Paul, FASB

Panelists: Christine Botosan, FASB

W. Robert Knechel, University of Florida

Anne McGeachin, IFRS

### **2.02 Making the Business Value Case for Critical Thinking and Data Analytics**

Moderator: Margarita M. Lenk, Colorado State University

Panelists: Ann Dzurainin, Northern Illinois University

Lisa Hackard, KPMG

Lacey Keller, Gryphon Strategies

Jackson Wojciechowski, Maxar Technologies

## **CONCURRENT SESSIONS**

### **2.03 Psychological Factors and Tax Decisions**

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

*Payments in Lieu of Taxes (PILOTs): How Characteristics of Requests for PILOTs Impact Nonprofits' Fairness Perceptions and Likelihood of Compliance.* Timothy Potsaid, Bentley University; Shankar Venkataraman, Bentley University; Hailan Zhou, Bentley University

Discussant: Mary E. Marshall, Louisiana Tech University

*Does Procedural Justice in a Tax Audit Situation Affect the Decisions of Tax Advisors?* Soo-A Shim, University of Seoul; Tae Sup Shim, University of Seoul

Discussant: Tisha King, Wilfrid Laurier University

*Meta-Analytic Insight into the Relative Importance of Fairness Dimensions for Taxpayers' Compliance: What Do We Know and Where Do We Go?* Jonathan Farrar, Wilfrid Laurier University; Mary E. Marshall, Louisiana Tech University; Dawn W. Massey, Fairfield University; Linda Thorne, York University; Anita Wu, Ryerson University

Discussant: Amy M. Hageman, Kansas State University

**MONDAY, AUGUST 2, 2021**

**1:45 PM–3:15 PM EDT**

## **2.04 Taxes: Auditors and Accounting**

Moderator: Ryan C. Polk, The University of Alabama

*The Use of Book-Tax Differences in Empirical Accounting Research.* David Guenther, University of Oregon; Linda Krull, University of Oregon; Kaishu Wu, University of Waterloo

Discussant: Justin Kim, University of Florida

*Auditing Morality: Sin Stocks and IRS Attention.* Jennifer L. Brown, Arizona State University; Christian Simon Paparcuri, City University of Hong Kong; Christina M. Paparcuri, Indiana University

Discussant: Zack Fox, University of Oregon

*Do Managers Benefit from Increased Auditor Disclosure? Evidence from Tax-Related Key Audit Matters and Corporate Tax Planning.* Gillian (Lijun) Lei, The University of North Carolina at Greensboro; Sydney Shu, Miami University

Discussant: Jessica Cunningham, Boston University

## **2.05 Inherent Risk and Audit Quality**

Moderator: Summer Z. Liu, Arizona State University

*A Machine Learning Approach to Measuring Audit Quality with Surprise Scores: Evidence from China.* Hanxin Hu, Rutgers, The State University of New Jersey; Ting Sun, College of New Jersey; Miklos A. Vasarhelyi, Rutgers, The State University of New Jersey; Min Zhang, Renmin University

Discussant: Leah Muriel, Oklahoma State University

*Which Benchmark is Best at Assessing Fraud Risk When Planning an Audit? The Case for Industry Data.* Joseph F. Brazel, North Carolina State University; Keith L. Jones, The University of Kansas; Qiyang Lian, University of Missouri—Kansas City

Discussant: Michelle Draeger, Colorado State University

*Weathering the Weather: Does Extreme Weather Affect the Cost and Delay of an Audit?* Paul Griffin, University of California, Davis; Zhe Guo, Boston University; Estelle Sun, Boston University

Discussant: Eric Condie, Georgia Institute of Technology

## **2.06 Gender Diversity Issues**

Moderator: Syrena Shirley, George Mason University

*Attracting Female Directors in the U.S.: The Roles of Stakeholders, Boards, and Executives.* Lauren Cunningham, The University of Tennessee; Laurie Ereddia, The University of Tennessee

Discussant: Siko Sikochi, Harvard University

*Employee Diversity and Litigation Risk: Evidence from the Lilly Ledbetter Fair Pay Act.* Erik Devos, The University of Texas at El Paso; He Li, University of Wisconsin—Whitewater; Adrian Tippit, The University of Texas at El Paso

Discussant: To Be Announced

*Investors' Response to the #MeToo Movement: Does Corporate Culture Matter?* Mary Billings, New York University; April Klein, New York University; Yanting Shi, New York University

Discussant: Adrienne Rhodes, The University of Iowa

## **2.07 Value Relevance of Corporate Social Media and KPIs**

Moderator: To Be Announced

*The Feedback Effect of Social Media on Corporate Investment: Evidence from Twitter Presence and Engagement.* Atul Singh, Ball State University; Vicky Tang, Georgetown University

Discussant: Mehmet Cemil Kara, The University of Kansas

*The Impact of Corporate Social Media Activity on the Capital Market.* Christian Beer, Technical University of Dortmund; Janine Maniora, Heinrich Heine University; Christiane Pott, TU Dortmund University

Discussant: Lin Wang, Midwestern State University

*The Relevance of Key Performance Indicators in Debt Markets: Evidence from Credit Default Swaps.* Bingxu Fang, University of Toronto

Discussant: Brent Lao, Illinois State University

**MONDAY, AUGUST 2, 2021**

**1:45 PM–3:15 PM EDT**

## **2.08 Earnings Conference Calls**

Moderator: Youree Kim, University of Connecticut

*Special Conference Calls.* Bill Francis, Rensselaer Polytechnic Institute; Wenyao Hu, Rensselaer Polytechnic Institute; Shohfi Thomas, Rensselaer Polytechnic Institute

Discussant: Jingjing Wang, University of Calgary

*Why Don't Analysts Always Value Earnings Conference Calls?* Sudipta Basu, Temple University; Tracy Zhongnan Xiang, Temple University

Discussant: Kristen Valentine, University of Georgia

*Hiding or Helping? Determinants and Consequences of the Timing of Earnings Conference Calls.* Sudipta Basu, Temple University; Tracy Zhongnan Xiang, Temple University

Discussant: Nikki Skinner, University of Georgia

## **2.09 Bank Asset Measurement**

Moderator: Laurel C. Mazur, University of Maryland College Park

*Presentation of Gross vs. Net Derivative Financial Instruments.* Won Jung Kim, California State University, Sacramento

Discussant: Manuela Dantas, California State University, Northridge

*The Sensitivity of Deposit Flows to Fair Value Disclosures of Bank Loans.* Qi Chen, Duke University; Rahul Vashishtha, Duke University; Shuyan Wang, Duke University

Discussant: Thomas Ruchti, Carnegie Mellon University

*On the Contingent Accounting Measurement Method for Bank Assets.* Lanyi Y. Zhang, University of Houston—Downtown

Discussant: Laurel C. Mazur, University of Maryland College Park

## **2.10 Nonfinancial Disclosure I**

Moderator: Yiding Wang, The University of Oklahoma

*Is Cybersecurity Risk Factor Disclosure Informative? Evidence from Disclosures Following a Data Breach.* Jing Chen, Stevens Institute of Technology; Elaine Henry, Stevens Institute of Technology; Xi Jiang, Stevens Institute of Technology

Discussant: Jonathan A. Craske, University of Southern California

*Counterpoised Disclosure: Evidence from the Biotechnology Industry.* Luminita Enache, University of Calgary; Lynn Li, Boston University; Eddie Riedl, Boston University; Scarlett Song, University of New Hampshire

Discussant: Yiding Wang, The University of Oklahoma

*MD&A Similarity with Local Industry Peers.* Yiding Wang, The University of Oklahoma

Discussant: Yue Zheng, The Hong Kong University of Science and Technology

**2:00 PM–3:00 PM EDT**

## **Pathways to Professional Services: A Recruiting Update from EY Hosted by EY, LLP**

### **NACVA/GACVA Extends the Gift of Membership Hosted by NACVA**

NACVA/GACVA is the largest professional association serving the global business valuation and financial litigation profession. Attendees to this one-hour session will learn about the robust training resources, credentialing programs, data, software, research support, and technical publications the Association has promulgated through their rich 30 year history. Attendees will also receive a complimentary one year affiliate membership to NACVA.

**MONDAY, AUGUST 2, 2021**

**3:00 PM–4:00 PM EDT**

**Analyzing and Tracking Big Data in the Context of Product Market Segmentation**

**Hosted by Cengage**

Presented by Christine A. Jonick and Jennifer S. Schneider, both at the University of North Georgia. Big data refers to large volumes of information available to businesses or academic disciplines, often from multiple sources. Data analytics involves extracting insights from massive amounts of information by segmenting and analyzing it computationally and visually. This session demonstrates an interactive activity on market segmentation involving manipulation of data files in Tableau and Excel pivot tables to produce graphical and numerical output. The process involves “slicing and dicing” data to view selections from multiple perspectives. It also includes organizing, extracting, and formatting information needed to answer questions, discover trends, detect inconsistencies and more.

**3:15 PM–3:30 PM EDT**

**Break, be sure to visit our Partners Showcase and earn points to enter the raffle drawing.**

**3:30 PM–5:00 PM EDT**

**PANEL SESSIONS**

**3.01 Accounting Horizons Returns to Its Roots—Opportunity to Hear about the New Direction**

Panelists: D. Scott Showalter, North Carolina State University  
Jeff Wilks, Brigham Young University

**3.02 Trueblood Mini-Seminar: Effective Learning through the Trueblood Case Study Series**

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

**3.03 Auditors’ Approach to Risk Assessment: The Center for Audit Quality (CAQ) Panel Discussion**

Moderator: Margot Cella, Center for Audit Quality  
Panelists: Mark Beasley, North Carolina State University  
Josh Jones, EY  
Sara Lord, RSM US LLP  
Jorge Milo, PwC

**3.04 Race—Tough but Necessary Discussions in the Classroom**

Moderator: Sidney Askew, Borough of Manhattan Community College—CUNY  
Panelists: Susan R. Cockrell, Austin Peay State University  
Tracie Miller-Nobles, Austin Community College  
Sandria S. Stephenson, Georgia College & State University

**CONCURRENT SESSIONS**

**3.05 Accounting History I**

Moderator: To Be Announced

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

Discussant: Brigitte Muehlmann, Babson College

*Interdisciplinary Discourse in Historical Research: A Case Study of Bookkeeping and Financial Reporting in 18th Century Large-Scale Portuguese Enterprises.*

Angélica Vasconcelos, Catholic University of Lyon; Alan Sangster, University of Aberdeen; Lúcia Lima Rodrigues, University of Minho

Discussant: To Be Announced

*The Practice of Maritime Insurance Accounting at the End of XIV Century.* Mikhail Kuter, Kuban State University; Marina Gurskaya, Kuban State University; Armina Papakhchian, Kuban State University

Discussant: To Be Announced

### **3.06 Data Analytics and Data Visualizations**

Moderator: Yiyang Zhang, Youngstown State University

*The Rise of Mobile Devices: An Era of New Audit Risk Assessment during COVID-19.* Deniz Appelbaum, Montclair State University; Danielle Lombardi, Villanova University; Janice Sipior, Villanova University

Discussant: JiangBo HuangFu, Florida Atlantic University

*Interactive Data Visualization: Effects of Cognitive and Technological Factors on Anomaly Evaluation.* Diane Janvrin, Iowa State University; Robyn Raschke, University of Nevada, Las Vegas; Gary Schneider, California State University, Monterey Bay; Sheng-Feng (Philip) Hsieh, Rutgers, The State University of New Jersey

Discussant: Lauren Cooper, West Virginia University

*Financial Reporting and Investors' Assessment of M&A: Evidence from XBRL.* Jiao Li, Texas Tech University

Discussant: Yiyang Zhang, Youngstown State University

*Using Data for Predictive Audit Analytics.* Daniel Edmund O'Leary, University of Southern California; Kevin Moffitt, Rutgers, The State University of New Jersey

Discussant: Joy Gray, Bentley University

### **3.07 Real Effects of Mandatory Disclosure**

Moderator: Joe Lopez, University of Arkansas

*Capitalization Versus Disclosure: The Impact of Operating Lease Capitalization on Managerial Leasing Decisions.* Young Yoon, University of California, Berkeley

Discussant: Clay Partridge, University of California, Davis

*Accounting Human Capital and Managers' Learning: Evidence from Implementation of ASC 842.* Yongoh Roh, New York University

Discussant: Bohan Song, Tulane University

*Mandatory Reporting Frequency, Additional Information Channels, and Corporate Myopia.* Hwa Young Kim, University of California, Los Angeles

Discussant: Thomas Ruchti, Carnegie Mellon University

### **3.08 Informativeness of Non-Earnings Information**

Moderator: Charley Irons, Georgia Institute of Technology

*Administrative Intensity, Innovation, Employee Satisfaction, and Firm Performance.* Chuchu Liang, University of California, Irvine; Ben Lourie, University of California, Irvine; Alexander Nekrasov, University of Illinois at Chicago; Shijun Xia, University of California, Irvine

Discussant: Nathan C. Goldman, North Carolina State University

*Does Capitalization of Acquired In-Process R&D Convey Information in the Pricing Process?* Dimos Andronoudis, University of Bristol; Luminita Enache, University of Calgary

Discussant: John Campbell, University of Georgia

*The Gender Position Gap and Firm Performance.* Chuchu Liang, University of California, Irvine; Ben Lourie, University of California, Irvine; Alexander Nekrasov, University of Illinois at Chicago; Terry Shevlin, University of California, Irvine

Discussant: Laura Swenson, University of Wisconsin—Milwaukee

### **3.09 Compensation and Information Environment**

Moderator: Leah Baer, University of Missouri

*Executive Equity Compensation and Corporate Disclosure: Do Managers Protect their Compensation Payout?* Emrah Ekici, University of Wisconsin—Eau Claire; Marina Ruseva, Lamar University

Discussant: To Be Announced

*Stock-Based Compensation Expense and Financial Analyst Forecasts.* Anthony Chen, California State University, Fullerton; James Jianxin Gong, California State University, Fullerton; Siyi Li, California State University, Fullerton

Discussant: Patrick W. Ryu, University of Georgia

*Corporate Stakeholders and CEO-Worker Pay Disparity.* Mei Cheng, The University of Arizona; Yuan Zhang, The University of Texas at Dallas

Discussant: Leah Baer, University of Missouri

**MONDAY, AUGUST 2, 2021**

**3:30 PM–5:00 PM EDT**

### **3.10 International Integrated Reporting**

Moderator: Maria Rykaczewski, Arizona State University

*The Effect of the EU Directive on Non-Financial Information Disclosures of the Oil and Gas Industry.* Mona Hezam Al Dosari, University of East Anglia

Discussant: Paul Andre, HEC Lausanne

*Integrated Reporting Quality and Value Relevance: A Trade-Off between Management Discretion and Investors Benefit.* Silvia Panfilo, Cattaneo University - LIUC; Luigi Vena, Carlo Cattaneo University—LIUC; Salvatore Sciascia, Carlo Cattaneo University—LIUC; Alessandro Cortesi, Carlo Cattaneo University—LIUC

Discussant: Susan B. Hughes, The University of Vermont

*Measuring the Impact of the Transition to Mandatory CSR Reporting in Europe.* Paul Andre, HEC Lausanne; Anastasia Borisova, HEC Lausanne

Discussant: Sijing Wei, Creighton University

*Do Loaners Seek for Credibility to Incorporate Integrated Reporting Information?* Elise Soerger Zaro, Federal University of Grande Dourados; Marco Fasan, Ca' Foscari University of Venice; Cláudio Soerger Zaro, State University of Mato Grosso do Sul

Discussant: Manuela Dantas, California State University, Northridge

**5:00 PM–6:00 PM EDT**

### **Effective Learning Strategies Forum (see page 74)**

**5:00 PM–6:30 PM EDT**

### **Public Interest Section Best Paper Award Winners**

Moderator: Lawrence C. Chui, University of St. Thomas

#### **2021 Joint Midyear Meeting of the AIS and SET Sections**

*An Examination of Employee Sensitivity to the Risk of Whistleblowing via Social Media.* Fangjun Xiao, San Jose State University; Bernard Wong-On-Wing, Washington State University

#### **2021 American Taxation Association Virtual Midyear Meeting**

*Does Organized Labor Influence How Firms Use Tax Savings? Evidence from the Tax Cuts and Jobs Act of 2017.* Jonathan Black, Purdue University; Thomas Godwin, Purdue University

#### **2021 Forensic Accounting Section Research Conference**

*Fraud as a Systemic Phenomenon in the Kansas Bond Scandal of 1933.* Louella Moore, Washburn University

#### **2021 Spark Meeting of the Regions**

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

*Ohio Region—The Effect of Whistleblowing on Peer Firms' Conditional Conservatism.* Fuzhao Zhou, The College at Brockport, SUNY

**5:30 PM–6:30 PM EDT**

### **AAA Social Hour**

**6:00 PM–7:30 PM EDT**

### **Auditing Section Block Party**

### **Teaching, Learning and Curriculum Section Business Meeting**

# Tuesday Awards

11:30 AM-12:00 PM EDT



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

Jun Dai, Michigan Technological University



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

Miklos A. Vasarhelyi, Rutgers, The State University of New Jersey, Newark



**AICPA Distinguished Achievement in Accounting Education Award**

Nancy Bagranoff, University of Richmond



**Outstanding Service Award**

Brian J. Bushee, University of Pennsylvania



**Outstanding Service Award**

Marc A. Rubin, Miami University



**Distinguished Contributions to Accounting Literature Award**

Lawrence D. Brown, Temple University



**Distinguished Contributions to Accounting Literature Award**

Andrew C. Call, Arizona State University



**Distinguished Contributions to Accounting Literature Award**

Michael B. Clement, The University of Texas at Austin



**Distinguished Contributions to Accounting Literature Award**

Nathan Y. Sharp, Texas A&M University



# Tuesday Speaker

## TUESDAY PLENARY SPEAKER



### **Jennifer R. Joe, University of Delaware**

Jennifer R. Joe, CPA, is the Whitney Family Professor of Accounting and the Cohen Family Director of Diversity at the University of Delaware. She earned her B.B.A. from Baruch College—CUNY and Ph.D. at the University of Pittsburgh.

Jennifer's research focuses primarily on the role of auditors as governance agents over corporate internal controls and financial reporting. Most of her work exploits the experimental method and applies theories from social psychology to address decision-making problems in accounting. Jennifer's research is published in leading accounting and finance journals and has received national awards. She is a member of the of The Accounting Review steering committee and editorial board, and is an editorial board member of *Auditing: A Journal of Practice and Theory*. In the past she has served as an editor at *Auditing: A Journal of Practice and Theory* and on the editorial board at *Contemporary Accounting Research*.

Jennifer is a founding member of The PhD Project Accounting Doctoral Student Association. She has served on executive, conference planning, new faculty consortium, doctoral consortium, and research award selection committees for the AAA, the AAA Auditing Section and the AAA Accounting Behavior and Organizations Section. At the University of Delaware, Jennifer is the Chief Diversity advocate for the Lerner College of Business, advisory board member of the UD Advance Institute and chair of the Lerner College Promotion and Tenure committee.



# AAA Career Center

As we all do our part and work together during these unprecedented circumstances, we want you to know that the American Accounting Association (AAA) is still working to make career connections for candidates seeking opportunities and recruiters who have active job postings.

While we made some changes to the Career Center at the Annual Meeting this year—there will not be a Career Fair or Interview Hall—we remain committed to advancing your career interests and connecting you with hiring institutions. We, as always, invite you to communicate directly through our job board, making connections as either a job candidate or recruiter.

The AAA Career Center, your trusted resource for career connections, is available year-round to match qualified candidates to the next step in their career progression!

## Recruit for Open Positions:

- Post your institution's jobs, where the most qualified professionals will find and apply to them.
- Every online job posting includes a print ad in *The Accounting Review*.
- Email your jobs directly to job seekers via our exclusive Job Flash email feature.
- Search the resumé database and contact qualified candidates proactively.

## Manage Your Career:

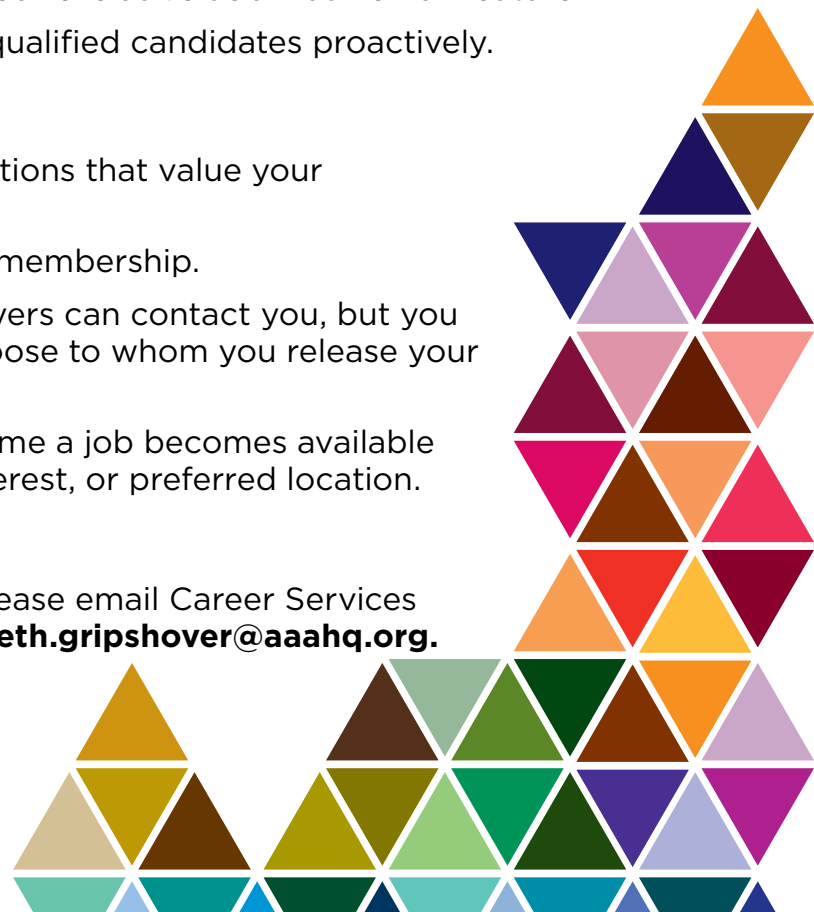
- Search and apply to the best jobs at institutions that value your credentials.
- A free resumé posting is a benefit of AAA membership.
- Upload your anonymous resumé so employers can contact you, but you maintain control of your information and choose to whom you release your information.
- Create a job alert - receive an alert every time a job becomes available that matches your personal profile, skills, interest, or preferred location.

If you have any Career Services questions please email Career Services Coordinator Mary Beth Gripshover at [marybeth.gripshover@aaahq.org](mailto:marybeth.gripshover@aaahq.org).



**American  
Accounting  
Association**

Career Center



**TUESDAY, AUGUST 3, 2021**

**7:00 AM–8:30 AM EDT**

**CONCURRENT SESSIONS**

**4.01 TCJA I**

Moderator: Abbie E. Sadler, University of Richmond

*Tax Policy Beliefs and Investment: Evidence from the 2016 U.S. Election and the Tax Cuts and Jobs Act.* John Gallemore, The University of Chicago; Stephan Hollander, Tilburg University; Martin Jacob, WHU-Otto Beisheim School of Management; Xiang Zheng, Norwegian School of Economics

Discussant: Mary Cowx, The Ohio State University

*The Effect of Statutory Tax Rates on the CEO Performance-Turnover Relation.* Adam Manlove, Indiana University Bloomington; Casey Schwab, University of North Texas; Bridget Stomberg, Indiana University Bloomington

Discussant: Danielle Stanley, The University of Tennessee

*Does Economic Uncertainty about the Tax Cuts and Jobs Act Affect Investors' Information Asymmetry?* Eduardo Fuste, Florida State University

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

**4.02 Modeling Audit Quality**

Moderator: Chris A. Pearson, University of Kentucky

*The Effects of Joint Audits on Audit Quality and Audit Costs: A Game-Theoretical Explanation for Contradictory Empirical Results.* Henrike Biehl, University of Konstanz; Christopher Bleibtreu, BI Norwegian Business School; Ulrike Stefani, University of Konstanz

Discussant: Paul Polinski, Florida State University

*Internal Controls and Audit Committee Oversight.* Evelyn R. Patterson, Indiana University; John Reed Smith, Indiana University—Purdue University Indianapolis; Samuel L. Tiras, Indiana University—Purdue University Indianapolis

Discussant: Thomas Ruchti, Carnegie Mellon University

**4.03 Fraud Stories: Ethics and Misconduct in Industry, Education, and the Church**

Moderator: To Be Announced

*Influence of Managerial Ethical Values on Perceived Earnings Quality: Evidence from Japan.* Masumi Nakashima, Bunkyo Gakuin University

Discussant: To Be Announced

*Stealing from the Collection Plate: Exploring Embezzlement by Catholic Priests.* Robert A. Warren, Radford University; Timothy J. Fogarty, Case Western Reserve University

Discussant: Dina El Mahdy, Morgan State University

*Academic Misconduct at the Intersection of the Fraud Diamond and the Dark Triad.* Kenneth J. Smith, Salisbury University; David J. Emerson, Salisbury University

Discussant: Renee Flasher, The Pennsylvania State University Harrisburg

**4.04 Value Relevance of Financial Statement Disclosures**

Moderator: To Be Announced

*Non-GAAP EPS Denominator Choices.* Kurt H. Gee, The Pennsylvania State University; Thomas Linsmeier, University of Wisconsin—Madison; Clay Partridge, University of California, Davis

Discussant: An-Ping Lin, Singapore Management University

*When Are Concurrent Quarterly Reports Useful for Investors? Evidence from ASC 606.* Jesse Glaze, University of Colorado Boulder; Nikki Skinner, University of Georgia; Andrew P. Stephan, University of Colorado Boulder

Discussant: Amy D. Garman, The University of Kansas

*The End of Accounting or A New Era? On the Value Relevance of Income Statement and Balance Sheet.* Frank Gigler, University of Minnesota; Chao Tang, The Hong Kong University of Science and Technology

Discussant: Martin M. Kapons, Tilburg University

#### **4.05 Debt Contracting and Equity Market Participants**

Moderator: Ilona Bastiaansen, University of Connecticut

*Investor Relations and Private Debt Markets.* Kimball L. Chapman, Washington University in St. Louis; Ruby Lee, University of Florida; Nayana Reiter, University of Toronto; Christopher D. Williams, University of Michigan

*The Information Content of Rating Action Reports: A Topic Modeling Approach.* Xuefeng Jiang, Michigan State University; Jing Kong, Michigan State University; Michael Shen, National University of Singapore

*Private Lending and Preferential Treatment in Earnings Conference Calls.* Xinlei Li, The Hong Kong University of Science and Technology; Tianshuo Shi, Harvard University; Christopher Williams, University of Michigan

*The Effect of Lead Lenders' Equity Holding on Co-Lead Syndicate Structure.* Guojin Gong, University of Connecticut; Shuqing Luo, The University of Hong Kong; Qiong Wu, The University of Hong Kong

*Do Sell-Side Analysts Provide More Information Following Debt Covenant Violations?* Rixing Lou, California State University, Monterey Bay

#### **4.06 Earnings Management I**

Moderator: Anish Sharma, Indiana University

*Meet, Beat, and Pollute.* Jake Thomas, Yale University; Wentao Yao, The University of Hong Kong; Frank Zhang, Yale University; Wei Zhu, University of Illinois at Urbana-Champaign

Discussant: Rita Gunn, Vanderbilt University

*Effects of Anti-Hedging Policies on Earnings Manipulation.* Mengshu Hao, Beihang University; Jeong H. Joo, Ulsan National Institute of Science and Technology  
Discussant: Xiaoxia Peng, The University of Utah

*Carbon Risk and Real Earnings Management.* Abu Amin, Central Michigan University; Ashrafee T. Hossain, Memorial University of Newfoundland; Tharindra Ranasinghe, American University; Mingyue Zhang, University of Toronto

Discussant: Anish Sharma, Indiana University

#### **4.07 Nonfinancial Disclosure II**

Moderator: Thomas D. Shohfi, Rensselaer Polytechnic Institute

*Can Talk Translate into Action? Evidence from CSR Shareholder Proposals.* Svenja Dube, Fordham University; Joon Ho Kong, Fordham University; Chenqi Zhu, University of California, Irvine

*Employees' Voluntary Disclosure about Business Outlook and Labor Investment Efficiency.* Boochun Jung, University of Hawaii at Manoa; Yiding Wang, The University of Oklahoma; Sijing Wei, Creighton University; Jiarui Iris Zhang, The College at Brockport, SUNY

*Rival Firms' Response to a Competitor's Bankruptcy: Can Press Releases Facilitate a Competitive Advantage?* Elizabeth Tori, Texas A&M University

*Ending on a High Note: The "Hockey Stick" Graph of Managerial Tone within Earnings Conference Calls.* Xinjie Ma, Temple University

*Major Customers' Strategic Disclosure Tone and Suppliers' Investment Decision.* JiangBo HuangFu, Florida Atlantic University; Mark Kohlbeck, Florida Atlantic University; Hanbing Xing, Florida Atlantic University

#### **4.08 IFRS Effects**

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

*Financial Statement Effects of Adopting IFRS in Saudi Arabia.* Mohammad Nurunnabi, Prince Sultan University; Han J. Donker, Central Washington University; Eva K. Jermakowicz, Tennessee State University

Discussant: Emily Shafron, Texas A&M University

*Do Acquiring Firms Achieve Their Mergers and Acquisitions Objectives? Evidence from Japan.* Yoshiaki Amano, Kyoto University

Discussant: Kexin Yu, University of Cincinnati

*Voluntary Adoption of International Accounting Standards by Internatioblization: Evidence from Japanese Mnes.* Hideaki Sakawa, Nagoya City University; Naoki Watanabel, Nagoya City University; Junjian Gu, University of Tsukuba

Discussant: Eva K. Jermakowicz, Tennessee State University

**TUESDAY, AUGUST 3, 2021**

**7:00 AM–8:30 AM EDT**

*The Effect of Frequent Financial Reporting on Firm Investment Efficiency.* Guang-Zheng Chen, Feng Chia University; Edmund C. Keung, National University of Singapore; Chin-Hua Huang, Hungkuang University

Discussant: Shahid Khan, The Pennsylvania State University Berks

#### **4.09 Managerial Ability and Compensation**

Moderator: To Be Announced

*Does Tax Deductibility Affect Executive Compensation? Evidence from Obamacare.* Tian Deng, Singapore Management University; Sterling Huang, Singapore Management University; Liandong Zhang, Singapore Management University

Discussant: Eugie Lee, Arizona State University

*CEO Compensation and Tax Risk.* Sudhir Jaiswall, Indian Institute of Management-Kolkata; Arpita Shroff, University of Houston—Downtown

Discussant: Feng Chen, University of Toronto

*Is CEO–Board Chair Duality Always Bad for Firms? Evidence from Dual CEOs with Pilot Licenses.* Karen Jingrong Lin, University of Massachusetts Lowell; Khondkar Karim, University of Massachusetts Lowell; Rui Hu, California State University, Los Angeles; Shaymus Dunn, University of Massachusetts Lowell

Discussant: Rong Huang, Fudan University

*Managerial Ability and Corporate Diversification.* Hui-Wen Hsu, Feng Chia University; Liu-Ching Tsai, National Chia-Yi University; Chaur-Shiuh Young, National Cheng Kung University

Discussant: To Be Announced

#### **4.10 International and Diverse Perspectives of Accounting Education**

Moderator: Amanda White, University of Technology, Sydney

*Participation in Outside Classroom Activities and Accounting Students' Academic and Job Market Performance—Evidence from Hong Kong.* Chris K. C. Cheng, The Hang Seng University of Hong Kong; Eden Y. H. Chow, The Hang Seng University of Hong Kong; Kevin Lam, The Hang Seng University of Hong Kong; Joey H. Y. Lee, The Hang Seng University of Hong Kong

Discussant: Victoria Clout, UNSW Sydney

*Technology Acceptance in the Auditing Education: Evidence from the MENA Region.* Sara H. Sabry, Egypt Japan University for Science and Technology

Discussant: Amanda White, University of Technology, Sydney

*Fostering Diversity in Accounting Education: Towards a Queer Accounting Pedagogy.* Lisa Powell, Monash University; Alessandro Ghio, Monash University; Nick McGuigan, Monash University

Discussant: Kevin Lam, The Hang Seng University of Hong Kong

**8:00 AM–9:00 AM EDT**

### **Preparing Students for the Workforce**

#### **Hosted by Beta Alpha Psi**

Beta Alpha Psi (BAP) is much more than helping students land an internship or first job. BAP is an international honors organization that recognizes academic excellence while transforming students into professionals that practice lifelong learning, community service, and professional development. Learn more about professional training sessions (both in-person and virtual), regional and annual meetings, and multiple networking opportunities with other members and alumni across the globe.

**8:30 AM–8:45 AM EDT**

**Break, be sure to visit our Partners Showcase and earn points to enter the raffle drawing.**

**PANEL SESSIONS**

**5.01 Panel—The Extended Audit Report or the “Art of Conversation”**

Moderator: Robert Hodgkinson, ICAEW  
Panelists: Dennis McGowan, Centre for Audit Quality  
Miguel Minutti-Meza, University of Miami  
Anne Thompson, University of Illinois at Urbana-Champaign  
Allister Wilson, EY (Retired)

**5.02 The Current Status of XBRL/iXBRL and Its Implication for Research and Teaching**

Moderator: Christine Tan, Hunter College—CUNY  
Panelists: Julie Marlowe, SEC Louis Matherne, FASB  
Jennifer Neglia, PwC  
Ann Tarca, IFRS Foundation

**5.03 Practical (and Fun) Strategies for Increasing Student Engagement in an Online Class**

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

**5.04 Taxes: Information Exchange and Disclosure**

Moderator: Mary Cowx, The Ohio State University

*Do Third-Party Cross-Border Tax Transparency Requirements Impact Firm Behavior: Evidence from DAC6.* Alexander Edwards, University of Toronto; Michelle Hutchens, University of Illinois at Urbana-Champaign; Anh Vuong Persson, University of Illinois at Urbana-Champaign

Discussant: Barbara M. B. Stage, University of Mannheim

*Qualitative Information Disclosure: Is Mandating Additional Tax Information Disclosure Always Useful?* Katarzyna Bilicka, Utah State University; Elisa Casi-Eberhard, Norwegian School of Economics; Carol Seregini, University of Mannheim; Barbara Stage, University of Mannheim

Discussant: Erik Beardsley, University of Notre Dame

*Does the Exchange of Information Deter Tax Avoidance? Evidence from Double Taxation Conventions on Income.* C. S. Agnes Cheng, The Hong Kong Polytechnic University; Chih-Chieh Hsieh, The Hong Kong Polytechnic University; Qiang Wu, The Hong Kong Polytechnic University

Discussant: Travis Chow, The University of Hong Kong

**5.05 Bank Disclosure**

Moderator: Yongoh Roh, New York University

*Mandatory Disclosure and Takeovers: Evidence from Private Banks.* Urooj Khan, The University of Texas at Austin; Doron Nissim, Columbia University; Jing Wen, Columbia University

Discussant: John M. Aland, University of Michigan

*Walking the Walk? Bank ESG and Home Mortgage Lending.* Sudipta Basu, Temple University; Justin Vitanza, Temple University; Wei Wang, Temple University; Xiaoyu (Ross) Zhu, Sun Yat-sen University

Discussant: Yongoh Roh, New York University

*Bank Management Guidance.* Yi-Chun Chen, City University of Hong Kong; Yang Wang, The Hong Kong Polytechnic University; K. C. John Wei, The Hong Kong Polytechnic University; Qi Wu, The Hong Kong Polytechnic University

Discussant: Lu Yan, University of Maryland College Park

### **5.06 Informed Trading**

Moderator: Owen Davidson, University of Georgia

*Investor-Firm Private Interactions and Informed Trading: Evidence from New York City Taxi Patterns.* Jeffery Piao, University of Florida

Discussant: Owen Davidson, University of Georgia

*Do Insiders Trade on (Private) Corporate Social Responsibility Information?* Nadine Georgiou, Technical University of Dortmund; Janine Maniora, Heinrich Heine University

Discussant: Dana Wallace, University of Central Florida

*Does Fair Value Disclosure Provide New Information That is Complementary to GAAP?* John Campbell, University of Georgia; Owen Davidson, University of Georgia; Catherine Shakespeare, University of Michigan

Discussant: Christopher Yust, Texas A&M University

### **5.07 Corporate Disclosure I**

Moderator: Lucy Huajing Chen, Villanova University

*Disclosure Processing Costs and Market Feedback around the World.* Charles G. McClure, The University of Chicago; Shawn X. Shi, Stanford University; Edward M. Watts, Yale University

Discussant: Thomas Ruchti, Carnegie Mellon University

*The Role of Standard Setter Guidance in Firms' Initial Narrative Disclosures.* Rachel Scott, University of Georgia; Nikki Skinner, University of Georgia; Kristen Valentine, University of Georgia

Discussant: Kurt H. Gee, The Pennsylvania State University

### **5.08 Analyst Meetings and Expertise**

Moderator: Ilona Bastiaansen, University of Connecticut

*Public Disclosure of Private Meetings: Does Transparency of Corporate Site Visits Affect Analysts' Attention Allocation?* Yi Ru, Renmin University of China; Ronghuo Zheng, The University of Texas at Austin; Yuan Zou, Harvard University

Discussant: Yahya Abdullah, Oklahoma State University

*Inside the Black Box of Private Communications: Evidence from Taxi Ride Patterns between Managers and Analysts in New York City.* Stacey Choy, University of Toronto; Ole-Kristian Hope, University of Toronto;

Discussant: Biyu Wu, University of Nebraska—Lincoln

*Does the All-Star Award Affect Analysts' Performance? Evidence from a Regression Discontinuity Design and the Field.* Congcong Li, Duquesne University; Shaokun Li, Peking University; Hai Lu, University of Toronto and Peking University

Discussant: To Be Announced

### **5.09 Current Issues**

Moderator: Kai Gu, University of Houston

*Accounting Conservatism and Debt Contracting: The Roles of Liquidation Value and Information Search.* Kai Gu, University of Houston

*The Heterogeneous Corporate Use of Social Media.* Minjae Koo, University of Houston

*Data Visualization in Earnings Conference Calls.* Da Xu, Tulane University

*The Impact of the Covid-19 Pandemic on the Financial Reporting Environment.* Jeff P. Boone, The University of Texas at San Antonio; Teena Rachel Philip, The University of Texas at San Antonio

### **5.10 Preparing Accounting Graduates for the World of Work**

Moderator: Yong G. Lee, University of Houston—Victoria

*Educating Tomorrow's Accounting Professional.* Jennifer Cainas, University of South Florida; Celina Jozsi, Florida Southern College; Juliana Kralik, University of South Florida

Discussant: Sara H. Sabry, Egypt Japan University for Science and Technology

**TUESDAY, AUGUST 3, 2021**

**8:45 AM–10:15 AM EDT**

*Do Multiple Teaching Modalities Improve Learning in an Accounting Virtual Classroom?* Janet A. Meade, University of Houston; Kiran Parthasarathy, University of Houston  
Discussant: Qing Burke, Miami University

*Preferred Characteristics of New Accounting Hires: Perceptions of Accounting Students, Faculty, and Hiring Professionals.* Douglas Ayres, Butler University; Kelsey R. Brasel, Ball State University; Emily Denney, RSM US LLP; Jason Stanfield, Ball State University

Discussant: Barbara W Scofield, Washburn University

*Service Learning and Career Advancement for Accounting Majors: Benefits of the Volunteer Income Tax Assistance (Vita) Program to Communities, and Students.* Douglas L. Smith, University of Montevallo; Marilyn M. Helms, Dalton State College; James Byrd, The University of Alabama at Birmingham

Discussant: Sarah Hinchliffe, Long Island University

**9:00 AM–10:00 AM EDT**

### **The British Accounting Review: What it Does and Where it Goes**

#### **Hosted by Elsevier**

In this presentation, a Joint Editor (Jason Xiao) will talk about the journal's aims and scope, editorial team, international standing, special issue policy, submissions, editorial processes, and future development issues. He also looks forward to hearing any suggestions on its operation and extending a warm invitation to researchers to submit their research to the journal for publication consideration.

### **How to Integrate IMA Resources into the Classroom**

#### **Hosted by Institute of Management Accountants**

Join us for a lively discussion about how to use IMA resources in your classroom and curriculum. From case studies to competitions; from podcasts to free professional development courses on data analytics and RPA for IMA student and academic members and more, we've got you covered! And of course our CMA scholarships for your students and CMA Opportunity for yourself! We look forward to helping you find the resources you need to finalize your content plan for the upcoming fall semester.

### **Conceptual Accounting Principles and Competency Based Education**

#### **Hosted by Ivy Software Inc.**

This session describes a competency-based education (CBE) approach to teaching conceptual accounting principles. Conceptual accounting principles minimizes debits and credits and focuses on the articulation between the balance sheet and the income statement as well as the cash flow statement. Both concepts are severely lacking in most conventional texts.

**10:15 AM–10:30 AM EDT**

**Break, be sure to visit our Partners Showcase and earn points to enter the raffle drawing.**

**10:30 AM–11:30 AM EDT**

### **Plenary Session**

**Presidential Scholar: Jennifer R. Joe, University of Delaware**

***Be the Thought Leaders***



**TUESDAY, AUGUST 3, 2021**

**11:30 AM–12:00 PM EDT**

### **Break/Award Presentations**

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

Jun Dai, Michigan Technological University

Miklos A. Vasarhelyi, Rutgers, The State University of New Jersey, Newark

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

Nancy Bagranoff, University of Richmond

#### **Outstanding Service Award**

Brian J. Bushee, University of Pennsylvania

Marc A. Rubin, Miami University

#### **Distinguished Contributions to Accounting Literature Award**

Lawrence D. Brown, Temple University

Andrew C. Call, Arizona State University

Michael B. Clement, The University of Texas at Austin

Nathan Y. Sharp, Texas A&M University

**12:00 PM–1:00 PM EDT**

### **Tips for Teaching IDEA Data Analytics in the Classroom**

#### **Hosted by Audimation Services, Inc.**

How to get accounting students started with data analytics using IDEA for undergraduate courses in auditing. The presenter will share experiences with adopting IDEA in the classroom, both virtual and face-to-face, providing tips to overcome the challenges faced and some unexpected successes in student learning.

### **Preparing Students for Their Careers**

#### **Hosted by McGraw Hill**

An in-depth look at how McGraw Hill's Connect for Accounting provides students with hands-on career readiness training to prepare them with the skills they'll need to be successful- whether they're preparing for the next evolution of the CPA exam, or general post-graduation career readiness and employment in the business world. Topics will include data analytics throughout the accounting curriculum, equitable and seamless access to Excel training and more!

### **The Growing Importance of Learning Communities for Both Students and Faculty**

#### **Hosted by Surgent Accounting & Financial Education**

Research shows that learning communities benefit both students and faculty. . . but what type of information should be shared within these communities? Join us for this interactive session as we learn, assess, and discuss the best resources to use for today's learning communities. Come ready to share your ideas and provide collaborative insight as we work toward building meaningful and relevant learning communities that will benefit the future of academic stakeholders.

**12:00 PM–1:30 PM EDT**

## **PANEL SESSIONS**

### **6.01 Presidential Scholar Panel**

Moderator: Elaine Mauldin, University of Missouri

Panelists: Jennifer Joe, University of Delaware

Tamara Lambert, Lehigh University

Henock Louis, The Pennsylvania State University

**TUESDAY, AUGUST 3, 2021**

**12:00 PM–1:30 PM EDT**

### **6.02 Designing Alternative Assessments that Get Students Involved in Their Learning and Deter Academic Dishonesty**

Moderator: Karen Farmer, Texas A&M University  
Panelists: Ann Dzurain, Northern Illinois University  
Jill Mitchell, Northern Virginia Community College  
Terry Warfield, University of Wisconsin—Madison  
Laura Wiley, Louisiana State University

### **6.03 FASB/IASB/SEC Update**

Moderator: Daniel Wangerin, University of Wisconsin—Madison  
Panelists: Christine Botosan, FASB  
Paul Munter, SEC  
Mary Tokar, IASB

### **6.04 COVID-19: The Impact on Gender Equality**

Moderator: Christine Aspell, KPMG  
Panelists: Jason LaRue, KPMG  
Margarita Lenk, Colorado State University  
Lex Washington, Oklahoma State University

### **6.05 Is There a Global Solution to Non-Financial Reporting?**

Moderator: Richard Spencer, ICAEW  
Panelists: Jan Bebbington, Lancaster University  
Jeffery Hales, SASB Standards Board and The University of Texas at Austin  
Mardi McBrien, Climate Disclosure Standards Board (CDSB)

### **6.06 Crucial Excel Skills for Accounting Graduates from a Practitioner Standpoint**

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

## **CONCURRENT SESSIONS**

### **6.07 Other Assurance Services and Government Audits**

Moderator: Hua Christine Xin, University of Louisville

*Do Big 4 Auditors Consistently Provide Better Audit Quality? Evidence from Government Audits.* Zvi Singer, HEC Montreal; Jing Zhang, University of Colorado Denver; Johnathon Cziffra, University of New Brunswick

Discussant: Steven Maex, Temple University

*Do Quarterly Reviews Improve Financial Reporting Quality?* N. J. Cicone, University of Florida

Discussant: Mindy Kim, George Mason University

*The Role of Foreign Institutional Investors in Sustainability Assurance.* Ricardo Malagueño, University of East Anglia; Kholod Alsahali, University of East Anglia; Ana Marques, University of East Anglia

Discussant: Hua Christine Xin, University of Louisville

### **6.08 Mergers and Acquisitions**

Moderator: To Be Announced

*The Effect of Financial Reporting for Restructuring on Firm Choice of Divestiture Form.* Diana Lynn Weng, University of Missouri

Discussant: Rita Gunn, Vanderbilt University

**TUESDAY, AUGUST 3, 2021**

**12:00 PM–1:30 PM EDT**

*Corporate Culture in M&As: Evidence from CEO Letters to Shareholders.* Sunny (Seung Yeon) Yoo, University of Southern California

Discussant: Heather Woodcock, University of Michigan

*Which Multiples Matter in M&A? Accounting Reports as Arbiters of Value.* Katherine Simeon Bruere, University of Southern California; Matthew Shaffer, University of Southern California

Discussant: Diana Lynn Weng, University of Missouri

### **6.09 Equity Compensation**

Moderator: To Be Announced

*Do CFOs' Risk Preferences Influence Real Activities Manipulation? A New Perspective from the Joint Effect of Risk-Decreasing and Risk-Increasing.* Feng Han, Capital University of Economics and Business; Teresa Lightner, Oklahoma State University; Bing Luo, San Francisco State University

Discussant: Shan Wang, Loyola Marymount University

*Unintended Consequences of Simplifying Accounting Standards: Evidence from Accounting Treatment for Stock Compensation.* Jenny Guan, Monash University; Sophia Hui Guo, Monash University; Cameron Truong, Monash University

Discussant: Andrew B. Jackson, UNSW Sydney

*Asset Value and Managerial Risk-Taking Incentive.* Nan Li, University of Minnesota; Chao Tang, The Hong Kong University of Science and Technology; Juanting Wang, The Hong Kong University of Science and Technology

Discussant: John Campbell, University of Georgia

### **6.10 Spillover Effects of Disclosure**

Moderator: James Justin Blann, University of Arkansas

*Simplifying Complex Disclosures: Evidence from Disclosure Regulation in the Mortgage Markets.* Patrick Kielty, The Ohio State University; K. Philip Wang, University of Florida; Diana Lynn Weng, University of Missouri

Discussant: Tom Hagenberg, Indiana University

*Disclosure Spillover: Evidence from Going-Private Activity.* Lisa A. Hinson, University of Florida; Jeffery Piao, University of Florida

Discussant: Badryah Alhusaini, Arizona State University

*The Check is in the Mail: Can Disclosure Reduce Late Payments to Suppliers?* Elizabeth Chuk, University of California, Irvine; Ben Lourie, University of California, Irvine; Il Sun Yoo, University of California, Irvine

Discussant: Svenja Dube, Fordham University

### **6.11 Dysfunctional Behavior**

Moderator: Heba Abdel-Rahim, The University of Toledo

*The Behavioral Effects of Remote Work on Budget Reporting under Managers' Approval Authority in Hierarchical Organizations.* Heba Y. Abdel-Rahim, The University of Toledo; Xi (Jason) Kuang, Georgia Institute of Technology; Jeremy Lill, The University of Kansas

Discussant: Gregory McPhee, Clemson University

*What Are You Hiding? Pay Secrecy and Its Effect on Managers' Reporting Honesty.* Conor Brown, University of Pittsburgh;

Discussant: Robert Grasser, University of South Carolina

*A Boo is Louder Than a Cheer: How Rejection and Feedback Type Influence Misreporting.* Florian Becker, Heinrich Heine University Duesseldorf; Barbara E. Weißenberger, Heinrich Heine University Duesseldorf;

Discussant: Heba Abdel-Rahim, The University of Toledo

*The Effects of Uncertainty in Tournaments on Sabotage and Effort.* Markus Brunner, Aarhus University; Julia Anna Holzmann, Technical University of Munich

Discussant: Suyun Wu, Georgia Institute of Technology

**TUESDAY, AUGUST 3, 2021**

**1:00 PM–2:00 PM EDT**

### **Algorithmic Spreadsheets that Generate and Evaluate Accounting Formulas**

#### **Hosted by Cengage**

Presented by Christine A Jonick and Jennifer S. Schneider, both at the University of North Georgia. The presentation describes and demonstrates spreadsheet-based accounting problems designed to promote critical thinking through formula development. The topics of budgets and fixed asset sales are used as the context for (1) showing how an unlimited number of different versions in terms of layout and content may be generated, (2) enforcing the use effective formulas and functions that are robust enough to deal with different data set, and (3) automatically evaluating both input and output for correct answers and efficient mathematical logic.

### **Gleim Time: Improving Your Curriculum**

#### **Hosted by Gleim Exam Prep**

Want to improve your curriculum? Join Gleim's fun, interactive game to learn how to help your students and for a chance to win prizes.

**1:30 PM–1:45 PM EDT**

**Break, be sure to visit our Partners Showcase and earn points to enter the raffle drawing.**

**1:45 PM–3:15 PM EDT**

## **PANEL SESSIONS**

### **7.01 Using NASBA's Accountancy Licensing Library for Professional Licensure Disclosures**

Moderator: Colleen Conrad, NASBA

Panelists: Sydney Shearer, NASBA  
Elizabeth Wolfe, Esq., NASBA

### **7.02 Intentionally Skipped**

### **7.03 How to Help Your Students Prepare for the CPA Exam**

Moderator: Angie Brown, Senior Director, Product Management

Panelists: Amy Johnson, Senior National University Program Manager  
Mike Potenza, Exam Review Curriculum

## **CONCURRENT SESSIONS**

### **7.04 Accounting History II**

Moderator: Diane H. Roberts, University of San Francisco

*The American Institute of Accountants' Aptitude Testing Experiment in the 1940s: An Initiative to Increase the Supply of Able Accountants.* Martin Emanuel Persson, University of Illinois at Urbana-Champaign

Discussant: Timothy J. Fogarty, Case Western Reserve University

*A Fragile Empire: The Van Sweringens' Nickel Plate Railroad.* Craig Foltin, Cleveland State University; Dale Flesher, The University of Mississippi; Gary Previts, Case Western Reserve University

Discussant: Yvette J. Lazdowski, University of New Hampshire

*Norval Hawkins: Ford Accountant and Salesman Extraordinaire.* Yvette J. Lazdowski, University of New Hampshire

Discussant: Khalid Al-Adeem, King Saud University

*The State of U.S. Public Accounting 1871 to 1899: Practice Conditions and Practitioner Characteristics.* Diane H. Roberts, University of San Francisco

Discussant: Alan Sangster, University of Aberdeen

### **7.05 Context, Ethics and (Mis) Reporting**

Moderator: Brent Garza, Texas A&M University

*The Hidden Benefit of Stock Price Crash: Does Crash Occurrence Mitigate Managerial Myopia?* Jenny Xinjiao Guan, Monash University; Jeong-Bon Kim, City University of Hong Kong; Kangtao Ye, Renmin University of China

**TUESDAY, AUGUST 3, 2021**

**1:45 PM–3:15 PM EDT**

*An Investigation of Family or Non-Family Firm Employees' Responses to Behavioral Organization Integrity and Perceived Employability.* Jingyu Gao, Capital University of Economics and Business, China; Xiaoting Ling, Renmin University of China; Ikseon Suh, University of Nevada, Las Vegas; Yujia Xue, Renmin University of China

*The Impact of Constraining Auditor Behavior and Audit Committee Questioning on Non-GAAP Reporting Decisions.* Sudip Bhattacharjee, Virginia Polytechnic Institute and State University; Kevin J. Hale, The University of North Carolina at Wilmington

*Balancing Loyalties: A Behavioral Study on How Employee-Supervisor Relationships Affect Whistleblowing Intentions.* Jace B. Garrett, Clemson University; Doug Prawitt, Brigham Young University; Kyle Sopp, Florida State University

*Does Future Time Reference Embedded in Language Impact the Long-Term Post-Acquisition Performance of Cross-Border M&As?* Yangfan Zhang, The Australian National University; Greg Shailer, The Australian National University

*Does Native Country Turmoil Predict Immigrant Workers' Honesty in Markets?* Thomas D. Shohfi, Rensselaer Polytechnic Institute; Roger M. White, Arizona State University

### **7.06 Taxes: Consumers and Sales Tax**

Moderator: Shengnan Li, Rutgers, The State University of New Jersey

*Do the Bad Guys Report? Examining Whether CSR Performance Influences the Use of Socially Responsible Tax Disclosures.* Inga Hardeck, University of Siegen; Kerry K. Inger, Auburn University; Rebekah Moore, James Madison University; Johannes Schneider, University of Liechtenstein

Discussant: Carly Burd, Boston University

*Economic Consequences of Expanding Sales Tax Nexus: Evidence from Stock Price Reactions to the Wayfair Decision.* Courtney E. Yazzie, The University of Kansas

Discussant: Sue Mei, Florida International University

*Is There Consumer Backlash to Negative Tax News? Evidence from Household Purchases.* Lauren Chenarides, Arizona State University; Dane M. Christensen, University of Oregon; David G. Kenchington, Arizona State University; Mason C. Snow, Arizona State University

Discussant: Trent Krupa, University of Connecticut

### **7.07 Audit Behavioral Research**

Moderator: Aubrey R. Whitfield, University of Massachusetts Amherst

*The Effect of National Office and External Inspection on Audit Partner's Judgment.* Yi Luo, Queen's University

Discussant: Steve J. Dannemiller, The University of Alabama

*Resisting Management Influence: Auditor Characteristics that Inhibit Motivated Reasoning.* Brian Fitzgerald, Northeastern University; Brent Garza, Texas A&M University; Kecia Williams Smith, North Carolina Agricultural and Technical State University

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

*How Do Auditors Assess Key Inputs in a Discounted Cash Flow Model?* Jefim Efrim Boritz, University of Waterloo; Lev Timoshenko, University of Calgary

Discussant: Juliana Kralik, University of South Florida

### **7.08 Earnings Management II**

Moderator: Daniel Yang, The Ohio State University

*Managers' Rank and File Employee Coordination Costs and Real Activities Manipulation.* David Godsell, University of Illinois at Urbana-Champaign; Kelly Huang, Florida International University; Brent Lao, Illinois State University

Discussant: Dirk Black, University of Nebraska—Lincoln

*Sunset Time, Circadian Disruption, and Financial Misreporting.* Ashiq Ali, The University of Texas at Dallas; Zhongwen Fan, The University of Hong Kong; Kai Wai Hui, The University of Hong Kong; Siman Li, Purdue University Northwest

Discussant: Wilbur Chen, Harvard University

### **7.09 Non-GAAP and Earnings Disclosures**

Moderator: Kelly Ha, The University of Oklahoma

*Non-GAAP Disclosure and Classification Shifting.* Kelly Ha, The University of Oklahoma

Discussant: To Be Announced

**TUESDAY, AUGUST 3, 2021**

**1:45 PM–3:15 PM EDT**

*Is Non-GAAP the New GAAP? An Analysis of Frequent Non-GAAP Reporting.* Sarah McVay, University of Washington; Edgar Rodriguez-Vazquez, University of Washington; Sara Toynbee, The University of Texas at Austin

Discussant: Richard Cazier, University of North Texas

*Contextualization of Numbers in Earnings Conference Calls.* Kris Allee, University of Arkansas; Chuong Do, University of Nevada, Reno; Huy Do, Baruch College—CUNY

Discussant: Sarah Noor, Texas A&M University

## **7.10 Financial Reporting Implications for Employees**

Moderator: To Be Announced

*Financial Reporting Quality, Turnover Risk, and Wage Differentials: Evidence from Worker-Level Data.* Jung Ho Choi, Stanford University; Brandon Gipper, Stanford University; Sara Malik, Stanford University

Discussant: Ha Yoon Yee, Purdue University

*Fraudulent Financial Reporting and the Consequences for Employees.* Jung Ho Choi, Stanford University; Brandon Gipper, Stanford University

Discussant: Brad C Nathan, The University of Texas at Dallas

*Do Divisional Managers Affect Financial Reporting? Evidence from Revenue Management.* Mark Ma, University of Pittsburgh

Discussant: Maria Khrakovsky, The University of Chicago

## **7.11 Employee Productivity**

Moderator: To Be Announced

*Subordinates' Task Performance and Departure Rates When the Supervisor Works from Home.* In Gyun Baek, University of Wisconsin—Madison

Discussant: Jan Lampe, WHU-Otto Beisheim School of Management

*Dynamic Incentives and the Adjustment of Target Weights upon Target Achievement.* Maximilian Margolin, Erasmus University; Matthias D. Mahlendorf, Frankfurt School of Finance and Management; Utz Schaeffer, WHU-Otto Beisheim School of Management

Discussant: To Be Announced

*Can Unintended Employee Benefits Improve Productivity? Evidence from the Tax Cuts and Jobs Act of 2017.* Narisa Tianjing Dai, University of International Business and Economics; Jiahe Liu, Louisiana State University; Rebeca Pérez, The University of Texas at El Paso; Narisa Tianjing Dai, University of International Business and Economics

Discussant: Tian Deng, Singapore Management University

**2:00 PM–3:00 PM EDT**

## **Orbis Demo—Research Nearly 400 Million Companies Worldwide**

### **Hosted by Bureau van Dijk, A Moody's Analytics Company**

Join Bureau van Dijk for a demonstration of their Orbis database, the world's most powerful comparable data resource on private companies. Learn how our range of solutions can help with your academic research, and how simple we make it to compare companies internationally.

## **EY Academic Resource Center (EYARC) Website and Account Access and Overview**

### **Hosted by EY, LLP**

## **Closing the Knowledge Gap and Improving Student Outcomes with Adaptive Learning**

### **Hosted by Wiley**

In order to succeed throughout the accounting curriculum, students need to build upon their foundational knowledge and learn how to apply accounting skills to more advanced courses and real world problem-solving. But if there are knowledge gaps, students won't have the skills to make these valuable connections. With flexible, personalized adaptive learning and just-in-time intervention, you can address the student struggle, improve accounting proficiency, and create the building blocks to success.

Join Andrew Jones, Data Scientist at Wiley, and Jill Mitchell, Accounting Professor, to 1) Learn how adaptivity can help improve retention rates by pointing students to learning gaps; 2) Discover how adaptive learning analytics can support just-in-time student intervention; 3) Get tips on how to incorporate meaningful adaptive learning into your course; and 4) Take a live look into NEW WileyPLUS Adaptive Assignments.

**TUESDAY, AUGUST 3, 2021**

**3:00 PM–4:00 PM EDT**

### **How to Integrate IMA Resources into the Classroom**

#### **Hosted by Institute of Management Accountants**

Join us for a lively discussion about how to use IMA resources in your classroom and curriculum. From case studies to competitions; from podcasts to free professional development courses on data analytics and RPA for IMA student and academic members and more, we've got you covered! And of course our CMA scholarships for your students and CMA Opportunity for yourself! We look forward to helping you find the resources you need to finalize your content plan for the upcoming fall semester.

### **Learning Lyryx Learning: Interactive OER and Online Assessment Workshop**

#### **Hosted by Lyryx Learning, Inc.**

Join Lyryx team members in exploring OERs and an affordable online homework/exam platform for accounting. You will be provided with immediate access to an account/course and can ask questions live as you discover Lyryx with Open Texts.

### **Innovations in Teaching Ethics Today**

#### **Hosted by the NASBA Center for the Public Trust**

**3:15 PM–3:30 PM EDT**

**Break, be sure to visit our Partners Showcase and earn points to enter the raffle drawing.**

**3:30 PM–5:00 PM EDT**

## **PANEL SESSIONS**

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

Moderator: Bruce Behn, The University of Tennessee

Inductees: Arthur Hazelton Carter, (1884–1965)  
David Francis Larcker  
Sybil Collins Mobley, (1925–2015)  
Charles Howard Noski

### **8.02 PICRAT: A Model to Integrate Technology in Effective and Sustainable Ways**

Panelists: Cassy Budd, Brigham Young University  
Melissa Larson, Brigham Young University  
Rose Layton, University of Southern California

### **8.03 Unconscious Bias: Changing the Perspective in Undergraduate Education**

Moderator: Chris Mitchell, AICPA  
Panelist: Helen Brown, Rutgers, The State University of New Jersey  
Michael Clement, The University of Texas at Austin  
Elena Richards, KPMG  
Raji Srinivasan, The University of Texas at Austin

### **8.04 Panel—A Conversation between Audit Researchers and Professionals**

Moderator: Emily Griffith, University of Wisconsin—Madison  
Panelists: Denise Hanes Downey, Villanova University  
Matthew Ege, Texas A&M University  
Susan Jones, KPMG  
Jennifer Todling, Ernst & Young

**TUESDAY, AUGUST 3, 2021**

**3:30 PM–5:00 PM EDT**

### **8.05 ESG and Valuation**

Moderator: Stephani Mason, Academia—Business Valuations

Panelists: Desire Carroll, AICPA  
Jeff Hales, Academia—Accounting, Finance, Sustainability  
Howard Mah-Lee, AICPA  
Monica Rebreanu, IMPACT Plus, Sustainable Finance & Innovation

### **8.06 Forensic Accounting in the Classroom: Cases, Integration into Accounting Classes, and Forensic Technology**

Moderator: Matt Sherman, Deloitte & Touche LLP

### **8.07 Editors' Perspectives on Where International Accounting Research is Going: Emerging Issues and Issues Needing Further Investigation**

Moderator: Elaine Henry, Stevens Institute of Technology  
Panelists: Beatriz Garcia Osma, Universidad Carlos III de Madrid  
David Hay, The University of Auckland  
Robert Larson, University of Cincinnati  
Stephen Lin, The University of Memphis  
Araceli Mora, Universitat de València

### **8.08 Communicating Research to Practitioners**

Moderator: Ranjani Krishnan, Michigan State University  
Panelists: Nancy Fass, Institute of Management Accountants  
Isabella Grabner, WU Vienna University of Economics and Business  
Lamont Jones, M.D., Henry Ford Health System  
Margaret Shackell, Ithaca College

## **CONCURRENT SESSIONS**

### **8.09 Corporate Governance II: Boards**

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

*Effective Board Monitoring over Earnings Reports and Forecasts: Evidence from CFO Outside Director Appointments.* Seungmin Chee, Korea University; Steve Matsunaga, University of Oregon; Shan Wang, Loyola Marymount University

Discussant: Emily Shafron, Texas A&M University

*Substance in the Nomination Committee—How to Oppose Powerful CEOs in Audit Committee Appointments.* Jan C. Hennig, University of Göttingen; Katharina Kemmerich, University of Göttingen; Michael Wolff, University of Göttingen

Discussant: Jing Kong, Michigan State University

*Acquirers' Use of Fairness Opinions and Subsequent Goodwill Impairments.* Masoud Azizkhani, University of Tasmania; Lucy Huajing Chen, Villanova University; Heibatollah Sami, Lehigh University

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

### **8.10 Corporate Disclosure II**

Moderator: Owen Davidson, University of Georgia

*Can Investors Use GAAP Financial Statement Line Items to Construct Non-GAAP Performance Measures on Par with Managers' and Analysts' Metrics?* Owen Davidson, University of Georgia

Discussant: Kurt H. Gee, The Pennsylvania State University

*Everyone Has an Opinion: The Informativeness of Social Media's Response to Management Guidance.* John Campbell, University of Georgia; Jenna D'Adduzio, The University of British Columbia; James Robbie Moon, Georgia Institute of Technology

Discussant: To Be Announced



**TUESDAY, AUGUST 3, 2021**

**3:30 PM–5:00 PM EDT**

*Signing Blank Checks: The Roles of Reputation and Disclosure in the Face of Limited Information.* Andrea Pawliczek, University of Colorado; Nikki Skinner, University of Georgia; Sarah Zechman, University of Colorado

Discussant: Wei Ting Loh, University of Washington

### **8.11 Public Interest Issues I**

Moderator: To Be Announced

*The Effect of Whistleblowing on Peer Firms' Conditional Conservatism.* Fuzhao Zhou, The College at Brockport, SUNY;

Discussant: Kazeem O. Akinyele, University of Wisconsin–Oshkosh

*Why Do Bank Boards Have Risk Committees?* René M. Stulz, The Ohio State University; James Tompkins, Kennesaw State University; Rohan Williamson, Georgetown University; Zhongxia Ye, The University of Texas at San Antonio

Discussant: J. L. Souza, St. Joseph's University

*Market Conditions and Managerial Ability.* Barry Hettler, The Ohio State University; James Cordeiro, The College at Brockport, SUNY; Arno Forst, The University of Texas Rio Grande Valley

Discussant: Francine McKenna, American University

**5:00 PM–6:00 PM EDT**

### **Emerging and Innovative Research Forum (see page 76)**

**5:30 PM–6:30 PM EDT**

### **AAA Social Hour**

**6:00 PM–7:00 PM EDT**

**Diversity Section Reconnect and Business Meeting**

**Gender Issues and Worklife Balance Section Business Meeting and Award Presentations**

**Forensic Accounting Section Meet & Greet/Business Meeting**

**International Accounting Section Business Meeting**

**7:00 PM –8:00 PM EDT**

**International Accounting Section Virtual Reception**

**7:00 PM–9:00 PM EDT**

**Government and Nonprofit Section Business Meeting**

# Wednesday Awards

12:05 PM EDT



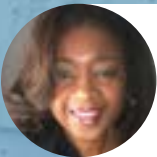
**Outstanding Accounting Educator Award (sponsored by the PricewaterhouseCoopers Foundation)**

A. Rashad Abdel-khalik, University of Illinois at Urbana-Champaign



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

Srikant M. Datar, Harvard University



**Issues in Accounting Education Best Paper Award**

Helen Brown-Liburd, Rutgers, The State University of New Jersey, Newark



**Issues in Accounting Education Best Paper Award**

Jennifer R. Joe, University of Delaware



**Accounting Horizons Best Paper Award**

Pamela Jeanné Schmidt, Washburn University



**Accounting Horizons Best Paper Award**

Jennifer Riley, University of Nebraska Omaha



**Accounting Horizons Best Paper Award**

Kimberly Swanson Church, Missouri State University



**Outgoing Editor for Accounting Horizons**

Gopal V. Krishnan, Bentley University



**Outgoing Editor for Accounting Horizons**

Ray Pfeiffer, Simmons University

# Wednesday Speaker

## WEDNESDAY PLENARY SPEAKER



### **Linda Elder, Foundation for Critical Thinking and Center for Critical Thinking**

Dr. Linda Elder is an educational psychologist and a prominent authority on critical thinking. She is President of the Foundation for Critical Thinking and Executive Director of the Center for Critical Thinking. Elder has taught psychology and critical thinking at the college level and has given presentations to more than 20,000 educators at all levels. She has co-authored four books along with Richard Paul, including *Critical Thinking: Tools for Taking Charge of Your Learning and Your Life*, *Critical Thinking: Tools for Taking Charge of Your Professional and Personal Life* and *Twenty-Five Days to Better Thinking and Better Living*. She has co-authored twenty thinker's guides on critical thinking and coauthors a quarterly column on critical thinking in the *Journal of Developmental Education*.

Elder came to the Center and Foundation for Critical Thinking in 1994 after completing a doctorate in educational psychology from The University of Memphis. Her interest in critical thinking stems from her concern that most of the problems in human life are caused by problems in human thinking. Her primary concern is to contribute to a world that is more just, more fair, more humane, not just for the billions of people living on the planet but for other sentient creatures as well.

Elder began her professional career in 1983 at Youth Services, a non-profit organization concerned with helping troubled youth in Memphis avoid prison or juvenile detention. Through Youth Services she also taught independent living skills to low-income young adults. She then moved to Southwest Tennessee Community College to head up a program for displaced homemakers, which fostered skills of economic survival. Elder completed an MA degree in Psychology (1988) and the doctorate in 1990. After completing the doctorate, Elder began teaching psychology at the college level. It was at this time that she was introduced to critical thinking and began its study—in order primarily to reach her students at a deeper level.

**WEDNESDAY, AUGUST 4, 2021**

**7:00 AM–8:30 AM EDT**

**CONCURRENT SESSIONS**

**9.01 Investor Judgments**

Moderator: Heba Abdel-Rahim, The University of Toledo

*Investor Reaction to Sustainability Information When Linked to Financial Performance: The Moderating Role of Investor Type.* Mengjiao N. Du, California State Polytechnic University, Pomona; Bernard Wong-On-Wing, Washington State University

Discussant: Shankar Venkataraman, Bentley University

*PCAOB Form AP: The Impetus to Establishing a Star Rating System for Audit Partner Quality and the Related Influence on Investor Decision-Making.* Jared Eutsler, University of North Texas; Erin Nickell, Stetson University; L. Tyler Williams, Bentley University

Discussant: Elena Klevsky, University of Tampa

*Does Human Capital Management Quality Affect Firm Risks?* Yanting Shi, New York University; Tracy Van Holt, New York University; Carlos Restrepo, New York University

Discussant: Timothy J. Fogarty, Case Western Reserve University

*Are Pro-Social Managers More Honest? The Effects of CSR Attitude and Task Type on Budget Reporting Behavior.* Xi (Jason) Kuang, Georgia Institute of Technology; Ziyang Li, Sichuan University; Suyun Wu, Georgia Institute of Technology

Discussant: Tyler F. Thomas, University of Wisconsin—Madison

**9.02 Audit Fees I**

Moderator: James J. Anderson, Michigan State University

*Does Practitioner Research Help Auditors to Provide Higher Audit Quality and Generate Higher Audit Fees?* Benedikt Downar, Technical University of Munich; Jürgen Ernstberger, Technical University of Munich; Christopher Koch, Johannes Gutenberg University Mainz

Discussant: Yuzhou Chen, University of Nebraska—Lincoln

*Customer Concentration and Audit Pricing: Trading with the U.S. Government.* Yifan Jia, The University of Hong Kong; Shuqing Luo, The University of Hong Kong

Discussant: Jess Berube, Virginia Polytechnic Institute and State University

*Market for Corporate Control, Auditor Selection, and Audit Fees: Evidence from International M&A Laws.* Ahrum Choi, Hong Kong Baptist University; Jeong-Bon Kim, City University of Hong Kong; Jay Junghun Lee, University of Massachusetts Boston; Jong Chool Park, University of South Florida

Discussant: James J. Anderson, Michigan State University

**9.03 Audit Client Factors**

Moderator: J. L. Souza, St. Joseph's University

*Internal Control Consequences of Social Capital Changes Following Corporate Headquarters Relocations.* Yufan Dong, Temple University; Jayanthi Krishnan, Temple University

Discussant: Delia Valentine, Virginia Polytechnic Institute and State University

*Effects of Client Economic Contributions and Auditor Economic Risk on the Level of Clients' Permanent Book-Tax Differences in Taiwan.* Wenjiye Hung, Min Jiang University; Yiting Pan, Min Jiang University

Discussant: James Lawson, Bucknell University

*Can Auditors Be Overzealous? Impact of Auditor Over-Conservatism on Client's Investment Efficiency.* Omar de Ines Anton, Universidad Carlos III de Madrid

Discussant: William Docimo, University of Pittsburgh

*Negative Earnings Skewness and Auditor-Client Contracting.* Jenny Guan, Monash University; Sophia Hui Guo, Monash University; Cameron Truong, Monash University

Discussant: Matthew Sherwood, University of Massachusetts Amherst

**WEDNESDAY, AUGUST 4, 2021**

**7:00 AM-8:30 AM EDT**

#### **9.04 Topics in Earnings Management**

Moderator: James Warren, University of Georgia

*Non-GAAP Earnings Reporting and Classification Shifting.* Huiqi Gan, University of Massachusetts Lowell; SangHyun Suh, University of Massachusetts Lowell

*Economic Policy Uncertainty and Incentive to Smooth Earnings: Evidence from India.* Yogesh Chauhan, IIM Raipur; Manju Jaiswall, Indian Institute of Management, Calcutta

*An Evaluation of Unsigned Abnormal Accruals after Mitigating the Impact of Influential Observations using a Robust Regression.* Li Qu, Humboldt State University

*Program Ratio Bias.* Michael P. Carniol, Rutgers, The State University of New Jersey, Newark and New Brunswick; Kyungha (Kari) Lee, Rutgers, The State University of New Jersey, Newark and New Brunswick

*How Does Non-GAAP Reporting Alter the Incentives to Manage GAAP Earnings?* Andrew Bauer, University of Waterloo; Darren Henderson, Wilfrid Laurier University; Kaleab Mamo, Wilfrid Laurier University

#### **9.05 Corporate Social Responsibility II**

Moderator: Russell Han, University of Illinois at Urbana-Champaign

*Does ESG Decrease Information Asymmetry? Evidence from Earnings Conference Call Tones and Subsequent Returns.* R. Jared DeLisle, Utah State University; Andrew Grant, The University of Sydney; Ruiqi Mao, The University of Sydney

Discussant: Yi-Chun Chen, City University of Hong Kong

*CEOs' Prosocial Behavior, Their Careers and Corporate Policies.* Mei Feng, University of Pittsburgh; Weili Ge, University of Washington; Zhejia Ling, California State University, Fullerton; Wei Ting Loh, Singapore Management University

Discussant: Sara Malik, Stanford University

*The Impact of Mandatory Social Responsibility Disclosures on Mineral Resource-Related Conflicts.* David Park, Seoul National University; Bok Baik, Seoul National University; Omri Even-Tov, University of California, Berkeley; Russell Han, University of Illinois at Urbana-Champaign

Discussant: Simmi Mookerjee, University of Washington

#### **9.06 Methodological Considerations in Accounting Research**

Moderator: Wei Huang, San Francisco State University

*The Need to Validate Exogenous Shocks: Shareholder Derivative Litigation, Universal Demand Laws and Financial Reporting Decision.* Dain C. Donelson, The University of Iowa; Laura Kettell, The University of Texas at Austin; John McInnis, The University of Texas at Austin; Sara Toynbee, The University of Texas at Austin

Discussant: Feng Chen, University of Toronto

*The Misuse of Regression-Based  $x$ -Scores in Accounting Research.* Sudipta Basu, Temple University; Dmitri Byzalov, Temple University

Discussant: Wei Chen, University of Connecticut

#### **9.07 Debt Contracting and Regulation**

Moderator: Thomas Ruchti, Carnegie Mellon University

*Noncompliance with SEC Regulations: Evidence from Timely Loan Disclosures.* Judson Caskey, University of California, Los Angeles; Kanyuan Huang, University of California, Los Angeles; Daniel Saavedra, University of California, Los Angeles

Discussant: Thomas Ruchti, Carnegie Mellon University

*Do Corporate Whistleblower Laws Affect Bank Loan Contracting?* Gerald Lobo, University of Houston; Mark Shuai Ma, University of Pittsburgh; Kunpeng Sun, Central University of Finance and Economics; Hong Xie, University of Kentucky

Discussant: Rixing Lou, California State University, Monterey Bay

*The Real Effects of Mandatory Disclosure by Credit Rating Agencies: Evidence from the U.S. Credit Rating Agency Reform Act.* Jaewoo Kim, University of Oregon; Seyoung Park, University of Oregon; Ryan Wilson, University of Oregon;

Discussant: Elia Ferracuti, Duke University

**WEDNESDAY, AUGUST 4, 2021**

**7:00 AM–8:30 AM EDT**

### **9.08 Managerial Effects—International Evidence**

Moderator: Haiyan (Helen) Zhou, The University of Texas Rio Grande Valley

*Power Needs Knowledge: CEO Background and Goodwill Impairment.* Chao Chen, Fudan University; Junjian Gu, University of Tsukuba; Gerald J. Lobo, University of Houston

Discussant: Shih-Bin Wu, National Cheng Kung University

*Does Recognition versus Disclosure of Pension Liabilities Affect Credit Ratings? Evidence from Japan.* Masaki Kusano, Kyoto University

Discussant: Jiwoo Ryou, West Virginia University

*How Does a Firm's Earnings Response Coefficient Vary with Managerial Ability?* Yewon Kim, Seoul National University

Discussant: Hsueh-Tien Lu, Chinese Culture University

*Earnings Management, Market Liquidity, and Ownership Structure of Seasoned Equity Firms in a Transition Economy.* Ben Le, The University of Tennessee; Nischala P. Reddy, University of Central Missouri; Paula H. Moore, The University of Tennessee at Martin

Discussant: Mohammad Nurunnabi, Prince Sultan University

### **9.09 Gender and Social Ties**

Moderator: To Be Announced

*Equal Pay for Equal Work: Evidence from the Gender and Race Pay Gap for Directors.* Zawadi Lemayian, Charles River Associates International; Grace Pownall, Emory University; Justin Short, Emory University

Discussant: To Be Announced

*An Empirical Analysis of Gender Differences in Asymmetric Labor Adjustment.* Meeok Cho, Seoul National University; Jiwon Hyeon, Seoul National University of Science and Technology; Woo-Jong Lee, Seoul National University; Hee-Yeon Sunwoo, Sejong University

Discussant: Yuyun Zhou, University of Central Oklahoma

*I Thought We Were Friends! The Effects of Social Connections and Clarity of the Bonus Determination Criteria on Subordinates' Compensation.* Joanna Ho, University of California, Irvine; Cody Lu, University of Massachusetts Amherst; Anne Wu, National Chengchi University

Discussant: Kelsey Kirbyson, Wilfrid Laurier University

*Management Team Categories, Social Network Characteristics, and Corporate Credit Risk.* Tsung-Kang Chen, National Yang Ming Chiao Tung University

Discussant: Yuyun Zhou, University of Central Oklahoma

### **9.10 Emerging Technologies in Accounting and Auditing**

Moderator: Srinivasan Ragothaman, The University of South Dakota

*A Framework for Auditing Crypto Asset Ecosystem.* Sheng-Feng Hsieh, National Taiwan University; Gerard Brennan, Lukka, Inc.

Discussant: Kelly Duan, Rutgers, The State University of New Jersey

*Evaluation of the Financial Distress of Hospitals with Data Mining.* Nurettin Oner, The University of Alabama at Birmingham; Ismail Agirbas, Ankara University; Ferhat D. Zengul, The University of Alabama at Birmingham

Discussant: Deniz Appelbaum, Montclair State University

*Social Media Similarity and Venture Capital Funding.* Charles Oberweiser, University of Missouri

Discussant: Ting Sun, The College of New Jersey

*RPA to Mitigate Covid-19 and Post-Covid-19-Induced Accounting Work Alterations.* Deniz Appelbaum, Montclair State University; Stephen Kozlowski, Eastern Illinois University

Discussant: Brigitte Muehlmann, Babson College

**8:30 AM–8:45 AM EDT**

**Break, be sure to visit our Partners Showcase and earn points to enter the raffle drawing.**

**WEDNESDAY, AUGUST 4, 2021**

**8:45 AM–10:15 AM EDT**

**PANEL SESSIONS**

**10.01 Oral History Research: Best Practices and Lessons Learned**

Moderator: William Black, University of North Georgia  
Panelists: Martin Persson, University of Illinois  
Katherine Rohrer, University of North Georgia  
Stephen A. Zeff, Rice University

**10.02 Global Gathering: Collaboration Beyond Borders**

Moderator: Giorgio Gotti, The University of Texas Rio Grande Valley  
Panelists: Robert (Bob) Allen, AAA President  
Jose Elias Almeida, ANPCont (Brazil) President  
Jaqueline Birt, AFAANZ President (until end of July)  
Annalisa Prencipe, EAA President

**10.03 Preparers and the Financial Reporting System**

Moderator: Robert Hodgkinson, ICAEW  
Panelists: Sarah McVay, University of Washington  
Tom Quaadman, U.S. Chamber of Commerce  
Ruby Sharma, RNB Strategic Advisors  
Brandon Szerwo, University at Buffalo, SUNY

**10.04 Anti-Fraud and Forensic Accounting Technology: A Changing Landscape**

Moderator: John Warren, Association of Certified Fraud Examiners  
Panelists: Erik Halvorson, Special Agent, Department of Energy  
Richard (Rick) Dull, West Virginia University  
Lacey Keller, MK Analytics, Inc.

**10.05 What Does Good Governance Look Like Post Pandemic?**

Moderator: Nick McGuigan, Monash Business School  
Panelists: Terry Goodtrack, CEO and President, AFOA, Canada  
Mervyn King, Former Chair of International Integrated Reporting Council, South Africa  
Anne-Marie Vitale, PwC

**CONCURRENT SESSIONS**

**10.06 Network and Regulator Effects**

Moderator: Youree Kim, University of Connecticut

*The Efficacy of PCAOB Operational Decision Making.* James J. Blann, University of Arkansas; Tyler Kleppe, University of Kentucky; Jonathan Shipman, University of Arkansas

Discussant: Youree Kim, University of Connecticut

*Network Structure and Auditor Compensation: Evidence from a Bipartite Network.* Deju Zhang, University of Groningen; Reggy Hooghiemstra, University of Groningen; Floor Rink, University of Groningen; Dennis Veltrop, University of Groningen

Discussant: James Justin Blann, University of Arkansas

*Auditor Political Connections and SEC Oversight.* Jagan Krishnan, Temple University; Meng Li, Temple University; Hyun Jong Park, Temple University

Discussant: Ashleigh L. Bakke, The University of Kansas

**10.07 Shareholder Governance and Financial Reporting**

Moderator: Evisa Bogdani, University of Kentucky

*Public Enforcement through Independent Directors.* Xiaoxi Li, Jinan University; Pingui Rao, Jinan University; Yong George Yang, The Chinese University of Hong Kong; Heng Yue, Singapore Management University

Discussant: Marvin Wee, The Australian National University

*Institutional Investor Coordination and Firms' Information Environments.* Wei Ting Loh, University of Washington

Discussant: Lisa A. Hinson, University of Florida

**Published as of July 26. Visit AAAHQ.ORG for current program.**

**WEDNESDAY, AUGUST 4, 2021**

**8:45 AM–10:15 AM EDT**

*The Devil Is In the Details: Firm-Specific or Market Information in Shareholder Activism.* Duo Pei, Rutgers, The State University of New Jersey  
Discussant: Gregory P. Burke, Duke University

### **10.08 Valuation**

Moderator: Zachary King, University of Wisconsin—Madison

*Product Market Threats: Implications for Future Profitability and Its Use by Market Participants.* Marcus Kirk, University of Florida; Jeffery Piao, University of Florida; Diana Lynn Weng, University of Florida

Discussant: Derek Christensen, University of Wisconsin

*Do Digital Technology Firms Earn Excess Profits? An Alternative Perspective.* Shivaram Rajgopal, Columbia University; Anup Srivastava, University of Calgary; Rong Zhao, University of Calgary

Discussant: Zachary King, University of Wisconsin—Madison

*What's in a Market-to-Book Ratio? Decomposing Cash-Flow Expectations.* Thummim Cho, London School of Economics and Political Science; Lukas Kremens, University of Washington; Dongryeol Lee, University of California, Los Angeles; Christopher Polk, The London School of Economics and Political Science

Discussant: Matthew Cedergren, Santa Clara University

### **10.09 Not-For-Profit, Healthcare, and Taxation**

Moderator: Judith M. Hermis, Naval Postgraduate School

*The Relation between Cash Reserves, Governance, and Donations in Nonprofit Organizations.* Mina Pizzini, Texas State University; Mikhail Sterin, Texas State University

Discussant: Daniel Neely, University of Wisconsin—Milwaukee

*Health Information Technology (HIT) Designated Assets, Quality of Care and Hospital Operational Efficiency.* Melvin Lamboy-Ruiz, Georgia Southern University; Adrian Mayse, Howard University

Discussant: Arpita Shroff, University of Houston—Downtown

*Predicting Financial Failure of Public Teaching Hospitals: An Application of Fuzzy Clustering Analysis.* Murat Turk, The University of Health Sciences; Nurettin Oner, The University of Alabama at Birmingham; Ferhat D. Zengul, The University of Alabama at Birmingham

Discussant: Melvin Lamboy-Ruiz, Georgia Southern University

*My Taxes Are Too Darn High, Why Do Households Protest Their Taxes?* Brad Nathan, The University of Texas at Dallas; Ricardo Perez-Truglia, University of California, Berkeley; Alejandro Zentner, The University of Texas at Dallas

Discussant: Renee Flasher, The Pennsylvania State University Harrisburg

### **10.10 Global Earnings Management**

Moderator: Lucy Huajing Chen, Villanova University

*Competition Laws and Earnings Management: International Evidence.* Tao Chen, Nanyang Technological University; Jimmy Chengyuan Qu, Nanyang Technological University

Discussant: Janean Rundo, University of Cincinnati

*Stock Exchange Competition and Reporting Quality of Listed Firms.* Shawn Huang, Arizona State University; Min Kim, Sogang University; Maria Rykaczewski, Arizona State University; Maria Vulcheva, Florida International University

Discussant: Jimmy Chengyuan Qu, Nanyang Technological University

*Cultural Tightness and Earnings Management around the World.* Ahum Choi, Hong Kong Baptist University; Gaoguang Zhou, Hong Kong Baptist University

Discussant: Hong Kim Duong, Old Dominion University

*Integrity Environments and Earnings Attributes: International Evidence.* Sedat Erdogan, The University of Texas at El Paso; David Folsom, The University of Texas at El Paso; Giorgio Gotti, The University of Texas at El Paso

Discussant: Amanda Sanseverino, Manhattan College



**WEDNESDAY, AUGUST 4, 2021**

**8:45 AM–10:15 AM EDT**

### **10.11 Analytical Research in Management Accounting**

Moderator: To Be Announced

*Disclosure Policy for Relative Performance Indicators under Product Market Competition.* Jumpei Hamamura, Momoyama Gakuin University

Discussant: Thomas Ruchti, Carnegie Mellon University

*Spillover Effects of Managerial Ability in the Supply Chain.* Scott Hsu, University of Arkansas; Tomas Jandik, University of Arkansas; Juntai Lu, University of Arkansas

Discussant: Jumpei Hamamura, Momoyama Gakuin University

*Deferred Compensation, Managerial Retirement, and the Stewardship Perspective of Financial Accounting.* Christoph Pelger, University of Innsbruck; Ulrich Schaefer, University of Zurich

Discussant: To Be Announced

*Dynamic Pricing Models and Negotiating Agents: Developments in Management Accounting.* Edgard Cornacchione, University of São Paulo; Luciane Reginato, University of São Paulo; Marcelo Cunha de Souza, University of São Paulo

Discussant: To Be Announced

**9:00 AM–10:00 AM EDT**

### **Tips on How to Develop a Paper for the Journal of Accounting and Public Policy**

#### **Hosted by Elsevier**

During this workshop Marco Trombetta, the editor, will share some ideas on how to craft a paper for publication in the Journal of Accounting and Public Policy. We will look at historical data and examples from the journal in order to understand some important key ideas to keep in mind while crafting the paper.

### **Accounting Principles and Competency Based Education**

#### **Hosted by Ivy Software Inc.**

This session outlines competency-based education (CBE) and its application to accounting principles. The session describes competency-based education as well as the Beta test of an accounting principles text using CBE. The results were truly outstanding.

**10:00 AM–11:00 AM EDT**

### **Getting Started with IDEA: Importing and Analyzing Data**

#### **Hosted by Audimation Services, Inc.**

Through the IDEA® Academic Partnership Portal professors and students can download a FREE educational version of the IDEA data analysis software. In this session, we give an overview of IDEA® as an essential data analysis tool for all future auditors, analysts, and accountants. IDEA features a wide range of functions that help you work more efficiently and effectively, ultimately delivering greater results in all aspects of your analysis and data mining. See how easy it is to incorporate IDEA into your curriculum and give your students a technological edge in their field.

### **Audit Analytics in the Classroom**

#### **Hosted by Audit Analytics**

Join us for an introduction to Audit Analytics in the Classroom. Audit Analytics is a premiere data service provider that has been cited in more than 1,500 academic papers and is subscribed to by more than 300 academic institutions. Learn how to use this powerful research tool in the classroom. See how Audit Analytics can be used to engage students with real world examples, track current trends in disclosure, and review the all new Audit Analytics case studies.

**10:15 AM–10:30 AM EDT**

**Break, be sure to visit our Partners Showcase and earn points to enter the raffle drawing.**

**WEDNESDAY, AUGUST 4, 2021**

**10:30 AM-12:00 PM EDT**

**PANEL SESSIONS**

**11.01 Strategies for Success in the College Classroom**

Moderator: Bette Kozlowski, KPMG

Panelists: Christiana Antwi-Obimpeh, The University of Texas at San Antonio  
Karen Osterheld, American Accounting Association  
Jay Thibodeau, Bentley University

**11.02 Panel—Data Analytics Resources from the University of Illinois—Deloitte Foundation Center for Business Analytics**

Moderator: Beth Mueller, Deloitte Tax LLP

Panelist: Jessen Hobson, University of Illinois at Urbana-Champaign

**11.03 Intentionally Skipped**

**11.04 AICPA/NASBA CPA Evolution Model Curriculum Can Help Prepare Your Program for CPA Evolution**

Moderator: Anna Howard, AICPA

Presenters: Kimberly Church, Missouri State University  
Annette Nellen, San José State University  
Wendy Tietz, Kent State University

**CONCURRENT SESSIONS**

**11.05 Tax Avoidance and ETRs**

Moderator: Stefan Richter, Indiana University

*Cash Flows from Tax Planning and Credit Ratings.* Samuel Bonsall IV, The Pennsylvania State University; Nathan C. Goldman, North Carolina State University; Russ Hamilton, Southern Methodist University

Discussant: Thomas Ruchti, Carnegie Mellon University

*Enterprise Risk Management and Corporate Tax Avoidance.* Evan Eastman, Florida State University; Anne C. Ehinger, Florida State University; Jianren Xu, University of North Texas

Discussant: Michelle Harding, Virginia Polytechnic Institute and State University

*Persistence and the Cross-Section of Corporate Effective Tax Rates.* Inder Khurana, University of Missouri; Philip W. Kunz, University of Missouri

Discussant: Wayne Nesbitt, Michigan State University

**11.06 Fraud Deterrence and Detection: Cash, Collusion, and Computers**

Moderator: To Be Announced

*Company-Specific Risk and Small Company Valuation.* Lauren Cooper, West Virginia University; James DiGabriele, Montclair State University; Richard A. Riley, West Virginia University; Trevor Sorensen, West Virginia University

Discussant: Chenyong Liu, Texas Tech University

*Operating Cash Flows in the Pre-Fraud Period.* Robert Davidson, Virginia Polytechnic Institute and State University; Jack Dorminey, West Virginia University; Richard A. Riley, West Virginia University

Discussant: Erin Nickell, Stetson University

*Advanced Machine Learning Algorithms for Fraud Detection in Financial Statements.* Salem L. Boumediene, University of Illinois at Springfield; Salma Ben Moussa, Naval Postgraduate School

Discussant: Masumi Nakashima, Bunkyo Gakuin University

*Detering Collusive Reporting: Countering Materialism with Organizational Commitment.* Joshua K. Cieslewicz, Utah Valley University

Discussant: Timothy J. Fogarty, Case Western Reserve University

**WEDNESDAY, AUGUST 4, 2021**

**10:30 AM-12:00 PM EDT**

### **11.07 Topics in Value Relevance**

Moderator: To Be Announced

*Accounting Performance and Investor Information Acquisition on EDGAR.* Dmitri Byzalov, Temple University; Iguehi Rajsky, Temple University

*Where Did All the Dollars Come From? The Effect of Related-Party Transactions on Market Value of Cash Holdings.* Sun-Moon Jung, Seoul National University; Taejin Jung, Shenzhen University; Natalie Kyung Won Kim, Seoul National University; Sohee Park, Seoul National University

*Strategy Discourse: Do Leaders Cater to Transient Institutional Investors?* Heather Li, Bentley University; Rui Shen, The Chinese University of Hong Kong, Shenzhen; Sze-Sze Wong, Nanyang Technological University

*Industry Peer Information and the Equity Valuation Accuracy of Firms Emerging from Chapter 11.* Bingxu Fang, University of Toronto; Sasan Saiy, University of Waterloo; Dushyantkumar Vyas, University of Waterloo;

### **11.08 Banking Markets**

Moderator: Anish Sharma, Indiana University

*Peer Pressure in Reporting Discretion: Evidence from Bank Holding Company Subsidiaries.* John M. Aland, University of Michigan

Discussant: Jing Wen, Columbia University

*Disclosure Regulation in the Banking Industry: The Case of Exiting the SEC Disclosure System.* Aluna Wang, Carnegie Mellon University

Discussant: Jonathan A. Craske, University of Southern California

*Do Parent Companies Siphon Income from Subsidiaries and Associates? Evidence from Intercompany Transactions within U.S. Bank Groups.* Jing Wen, Columbia University

Discussant: Barbara Su, Temple University

### **11.09 Voluntary Disclosure**

Moderator: Chase Potter, Washington State University

*Tick Size and Voluntary Disclosure.* Ole-Kristian Hope, University of Toronto; Junhao Liu, University of Toronto

Discussant: Manuela Dantas, California State University, Northridge

*Do Managers Voluntarily Disclose to Guide Themselves through Policy Uncertainty? A Managerial Learning Perspective.* Zackery D. Fox, University of Oregon; Jaewoo Kim, University of Oregon; Bryce Schonberger, University of Colorado Boulder

Discussant: Matthew Cedergren, Santa Clara University

### **11.10 Incentives and Performance Measurement**

Moderator: Bei Shi, University of Amsterdam

*The Role of Team Identity and Transactive Memory in Strategic Performance Measurement System Design.* Aishwarya Deore, Michigan State University; Ranjani Krishnan, Michigan State University; Xue Yang, Michigan State University

Discussant: Martin Wiernsperger, WU Vienna University of Economics and Business

*The Creativity Contest: An Experimental Investigation of Eliciting Employee Creativity.* Jasmijn Bol, Tulane University; Lisa LaViers, Tulane University; Jason Sandvik, Tulane University

Discussant: Hao He, Eastern Connecticut State University

*The Performance Effects of Narrative Feedback.* Jan Lampe, WHU-Otto Beisheim School of Management; Utz Schaeffer, WHU-Otto Beisheim School of Management; Daniel Schaupp, WHU-Otto Beisheim School of Management

Discussant: Serena Loftus, Tulane University

*Do Tax Differences Benefit or Hurt Internal Decision Making? The Effects of Controller Compensation on Costing System Design.* Eddy Cardinaels, Tilburg University and KU Leuven; Qinwei Chi, Jinan University; Wenjing Li, Jinan University; Huaxiang Yin, Nanyang Technological University

Discussant: Bei Shi, University of Amsterdam

**WEDNESDAY, AUGUST 4, 2021**

**10:30 AM-12:00 PM EDT**

### **11.11 New STEM Legislation Efforts**

Moderator: Jan Taylor Morris, AICPA

Panelists: Jan Taylor Morris, AICPA

Diana Deem, AICPA Advocacy Team Representative

Yvonne Hinson, American Accounting Association

**11:00 AM-12:00 PM EDT**

### **Gleim Time: Improving Your Curriculum**

#### **Hosted by Gleim Exam Prep**

Want to improve your curriculum? Join Gleim's fun, interactive game to learn how to help your students and for a chance to win prizes.

### **Learning Lyryx Learning: Interactive OER and Online Assessment Workshop**

#### **Hosted by Lyryx Learning Inc.**

Join Lyryx team members in exploring OERs and an affordable online homework/exam platform for accounting. You will be provided with immediate access to an account/course and can ask questions live as you discover Lyryx with Open Texts.

### **Creating the Future Accountant: An Author Tour of Wiley's New First Editions**

#### **Hosted by Wiley**

With the recently announced CPA Evolution and Model Curriculum, there have been various discussions on what the future of accounting will look like, and who the future accountant will be.

Join this session to take a tour of Wiley's first editions in development with our Data and Analytics in Accounting, Cost Accounting, Accounting Information Systems, and Tax authors to get a sneak peek into these new courses and learn how they will help your students develop the skills needed to prepare for the ever-changing and technology-focused profession.

**12:00 PM-12:15 PM EDT**

**Break, be sure to visit our Partners Showcase and earn points to enter the raffle drawing.**

**12:15 PM-1:15 PM EDT**

### **Plenary Session**

**Speaker: Linda Elder, Foundation for Critical Thinking and Center for Critical Thinking**

***Why It Is Essential to Bring Critical Thinking Across the Accounting Curriculum***

**1:15 PM-1:45 PM EDT**

### **Break/Award Presentations**

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

A. Rashad Abdel-Khalik, University of Illinois at Urbana-Champaign

Srikant M. Datar, Harvard University

#### **Issues in Accounting Education Best Paper Award**

Helen Brown-Liburd, Rutgers, The State University of New Jersey, Newark

Jennifer R. Joe, University of Delaware

#### **Accounting Horizons Best Paper Award**

Pamela Jeanné Schmidt, Washburn University

Jennifer Riley, University of Nebraska Omaha

Kimberly Swanson Church, Missouri State University

#### **Outgoing Editors for Accounting Horizons**

Gopal V. Krishnan, Bentley University

Ray Pfeiffer, Simmons University

**WEDNESDAY, AUGUST 4, 2021**

**1:45 PM–3:15 PM EDT**

## **PANEL SESSIONS**

### **12.01 How to Bring Critical Thinking into the Accounting Curriculum**

Moderator: Ann Dzurani, Northern Illinois University

Panelists: Bette Kozlowski, KPMG

Margarita Lenk, Colorado State University

Eileen Taylor, North Carolina State University

Jennifer Toddling, Partner, EY

Susan Wolcott, WolcottLynch

### **12.02 Users and the Financial Reporting System**

Moderator: Robert Hodgkinson, ICAEW

Panelists: Mary Barth, Stanford University

Beatriz Garcia Osmá, Universidad Carlos III de Madrid

Jeff Mahoney, Council of Institutional Investors

Brandon Rees, AFL-CIO

## **CONCURRENT SESSIONS**

### **12.03 Taxes: Enforcement and Compliance**

Moderator: Trent Krupa, University of Connecticut

*The Effect of Tax Enforcement on the Corporate Tax Compliance Process: Insights from Tax Executives.* Jeri Seidman, University of Virginia; Rosh Sinha, Indiana University Bloomington; Bridget Stomberg, Indiana University Bloomington

Discussant: Leah Diehl, The University of Alabama

*Characteristics of Tax Compliers.* Nina Collum, Louisiana Tech University; Susan Jurney, Oklahoma City University; Mary E. Marshall, Louisiana Tech University

Discussant: Andrew Finley, Claremont McKenna College

*The Dynamic Effect of Bargaining Power on IRS Enforcement & Corporate Tax Behavior.* Alyssa L. Hagerty, The Pennsylvania State University

Discussant: Roy Martin, Oklahoma State University

### **12.04 Auditors' Reports**

Moderator: Meiling Zhao, The University of Arizona

*Audit Engagement Review: Evidence from Audit Report Errors.* Brooke Beyer, Kansas State University; Michelle Draeger, Colorado State University; Eric T. Rapley, Colorado State University

Discussant: Zvi Singer, HEC Montreal

*The Determinants and Unintended Consequences of Expanded Audit Reporting: Evidence from Tax-Related Key Audit Matters.* Dan Lynch, University of Wisconsin—Madison; Aaron Mandell, University of Wisconsin—Milwaukee; Linette M. Rousseau, University of Wisconsin—Madison

Discussant: Will Anding, Florida State University

*Executive Teamwork and Auditor Going Concern Opinions.* Youree Kim, University of Connecticut

Discussant: Amanda Convery, University of Delaware

### **12.05 Corporate Governance III: External Oversight**

Moderator: Young Yoon, University of California, Berkeley

*Corporate Governance Reforms, Societal Trust and Corporate Financial Policies.* Cephass Simon Peter Dak-Adzaklo, City University of Hong Kong; Raymond Man Kong Wong, City University of Hong Kong

Discussant: Young Yoon, University of California, Berkeley

*Judge Ideology, SEC Enforcement, and Insider Trading.* Allen Huang, The Hong Kong University of Science and Technology; Kai Wai Hui, The University of Hong Kong; Yue Zheng, The Hong Kong University of Science and Technology

Discussant: Joe Lopez, University of Arkansas

**WEDNESDAY, AUGUST 4, 2021**

**1:45 PM–3:15 PM EDT**

*Out of Site Out of Mind? The Role of the Government-Appointed Corporate Monitor.* Lindsey A. Gallo, University of Michigan; Kendall Lynch, University of Michigan  
Discussant: Syrena Shirley, George Mason University

### **12.06 Strategic Disclosure**

Moderator: Aditi Khatri, The University of Arizona

*Strategic Non-Disclosure of Going Concern Uncertainties.* Ole-Kristian Hope, University of Toronto; Jingjing Wang, University of Calgary  
Discussant: Diana Lynn Weng, University of Missouri

*Impact of Peer-Firm Bankruptcy on Proprietary Disclosure: Evidence from Trade Secrecy.* Paul Griffin, University of California, Davis; Hyun A. Hong, University of California, Riverside; Kyungrang Lee, The University of Hong Kong; S. Katie Moon, University of Colorado Boulder  
Discussant: Lisa A. Hinson, University of Florida

*Do Managers Strategically Time Investors' Mood? Evidence from Bad News Release on Sunny Days.* Chen Chen, Monash University; Yashu Dong, Shanghai University of Finance and Economics; Shufang Lai, Southern University of Science and Technology  
Discussant: Shijia Wu, University of California, Irvine

### **12.07 Nonfinancial Disclosure: Mutual Fund and Private Wealth Investment**

Moderator: Eliza X. Zhang, University of Washington, Tacoma

*Sustainability and Private Wealth Investment Flows.* Amir Amel-Zadeh, University of Oxford; Rik Lustermaans, Erasmus University and ABN AMRO Bank; Mary Pieterse-Bloem, Erasmus University and ABN AMRO Bank  
Discussant: Liwei Weng, The Hong Kong Polytechnic University

*The Intended Consequences of More Frequent Portfolio Disclosure of Mutual Funds.* Ji-Woong Chung, Korea University; Koren Jo, The Hong Kong Polytechnic University; Sejin Kang, The Ohio State University; Jaeouk Kim, Korea University  
Discussant: Xinjie Ma, Temple University

*Mutual Fund Strategic Disclosure.* Vikas Agarwal, Georgia State University; Shawn Huang, Arizona State University; Liwei Weng, The Hong Kong Polytechnic University  
Discussant: Amir Amel-Zadeh, University of Oxford

### **12.08 Pricing of Earnings Information**

Moderator: James Warren, University of Georgia

*When Earnings Meet Auctions.* Ole-Kristian Hope, University of Toronto; Danqi Hu, Northwestern University; Junhao Liu, University of Toronto  
Discussant: Matthew Cedergren, Santa Clara University

*Leverage Constraints, Arbitrage Capital, and Investor Under-Reaction.* Ferhat Akbas, University of Illinois at Chicago; Lezgin Ay, Iowa State University; Paul Koch, Iowa State University  
Discussant: Andrew P. Stephan, University of Colorado Boulder

*How Do Investors Respond to Targets' Interim Earnings?* Rita Gunn, Vanderbilt University; Spencer Pierce, Florida State University; Miles Romney, Florida State University  
Discussant: James Warren, University of Georgia

### **12.09 Is Gender Still an Issue?**

Moderator: Anna Vysotskaya, Higher School of Economics

*Quota or Disclosure? Evidence from Corporate Board Gender Diversity Policies.* Shirley Simiao Lu, The University of Chicago  
Discussant: Yuxia Zou, University of Cambridge

*Amplifying the Female Advantage: The Impact of Female Representation in Top Management Teams on Employee's Work Experiences.* Sijing Wei, Creighton University; Yiding Wang, The University of Oklahoma; Regina Taylor, Creighton University; Darryl Rice, Miami University  
Discussant: Anna Vysotskaya, Higher School of Economics

*The Stressors–Performance Relation in Accounting and Auditing Firms: Is There Eustress Out There?* Adrien B. Bonache, University of Burgundy  
Discussant: Timothy J. Fogarty, Case Western Reserve University

**WEDNESDAY, AUGUST 4, 2021**

**1:45 PM–3:15 PM EDT**

How Informative Are Voluntary CSR Disclosures? Evidence from the Gender Pay Gap. June Huang, The University of Chicago; Shirley Simiao Lu, The University of Chicago

Discussant: Kate Suslava, Bucknell University

### **12.10 International ESG Factor Reporting**

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

*Director Independence and Corporate Investment Efficiency: Evidence from Board Reforms Worldwide.* Hyun Jung Rim, The George Washington University; Edward Sul, The George Washington University

Discussant: David Godsell, University of Illinois at Urbana-Champaign

*Climate Change Disclosures Included in Annual SEC Filings of U.S. and European Companies.* Susan Boedeker Hughes, The University of Vermont; Jeffrey Schindler, PwC; Sarah Smith, The University of Vermont; Ryan Sousa, University of Toronto

Discussant: Lingting Jiang, University of Cincinnati

*The Impact of Voluntary and Mandated CSR Expenditures on Firm Performance: Investments versus Signaling.* Steve Lin, The University of Memphis; Ran Ling, Texas A&M University—Commerce; Grace Wu, Chang Jung Christian University

Discussant: Charles Oberweiser, University of Missouri

*The Nature of Textual Disclosure and Firm Value.* Sunita Rao, Washburn University; Karthik Srinivasan, The University of Kansas

Discussant: Sarah Hinchliffe, Long Island University

### **12.11 Tax Education and Unique Accounting Cases**

Moderator: Kristin C. Roland, Queens University of Charlotte

*Problem-Based Learning (PBL) Continuum and Team-Based Learning (TBL) Used in Teaching Tax I.* Judith A. Sage, Sage & Sage; Lloyd G. Sage, Sage & Sage

Discussant: William F. Miller, University of Wisconsin—Eau Claire

*Accounting for Blood Donation: An Instructional Case.* Qing Burke, Miami University; Mahendra Gujarathi, Bentley University

Discussant: Judith A. Sage, Sage & Sage

*A History of Tax Education and the Adoption of the AICPA Model Tax Curriculum.* Marsha M Huber, Youngstown State University; Ray Shaffer, Youngstown State University; Renee Castrigano, Gannon University; Gary Robson, Bloomsburg University of Pennsylvania

Discussant: Timothy J. Fogarty, Case Western Reserve University

**2:00 PM–3:00 PM EDT**

### **NACVA/GACVA Extends the Gift of Membership**

#### **Hosted by NACVA**

NACVA/GACVA is the largest professional association serving the global business valuation and financial litigation profession. Attendees to this one-hour session will learn about the robust training resources, credentialing programs, data, software, research support, and technical publications the Association has promulgated through their rich 30 year history. Attendees will also receive a complimentary one year affiliate membership to NACVA.

**3:15 PM–3:30 PM EDT**

**Break, be sure to visit our Partners Showcase and earn points to enter the raffle drawing.**

**WEDNESDAY, AUGUST 4, 2021**

**3:30 PM–5:00 PM EDT**

**PANEL SESSIONS**

**13.01 Effective Learning Strategies Award—Sharing Winning Projects**

Moderators: Jan Taylor Morris, AICPA

Jan L. Williams, University of Baltimore

Panelists: Scott Boss, Bentley University

Kristine Brands, United States Air Force Academy

Laurie Burney, Baylor University

Jennifer Cainas, University of South Florida

Alesha Graves, Asbury University

Joy Gray, Bentley University

Mark Holtzblatt, Cleveland State University

Diane Janvrin, Iowa State University

Juliana M. Kralik, University of South Florida

Maureen Mascha, Purdue University Northwest

Michael Ozlanski, Susquehanna University

Suzanne Seymoure, North Central College

**13.02 EY Academic Resource Center: Hear About the Latest EYARC Curriculum Offerings on the Ethics Mindset, Analytics Mindset and Innovation Mindset Topics**

Moderator: Catherine Banks, Ernst & Young Foundation and Academic Resource Center

Panelists: Margaret Christ, University of Georgia

Asher Curtis, University of Washington

Scott Emmett, Arizona State University

Jessen Hobson, University of Illinois

**13.03 Pathway to Becoming a Journal Reviewer and Editor**

Moderator: Stephanie Austin, American Accounting Association

Panelists: Michael Clement, The University of Texas at Austin

Sarah McVay, University of Washington

Rodrigo Verdi, Massachusetts Institute of Technology

Teri Lombardi Yohn, Emory University

**13.04 Future of the Valuation Profession**

Moderator: Dereck Barr-Pulliam, University of Louisville

Panelists: Tony Aaron, Academia—Business Valuations

Susan DuRoss, Independent Practitioner, Harvest Investments

John Ferro, Accounting Firm—Business Valuations

Austin Lee, Deloitte Advisory

**13.05 International Accounting in the Curriculum**

Moderator: Laura Swenson, University of Wisconsin—Milwaukee

Panelists: Abbie Daly, University of Wisconsin—Whitewater

Cynthia Jeffrey, Iowa State University

Robert Knechel, University of Florida

Muhammad Nurunnabi, Prince Sultan University

Asheq Rahman, Auckland University of Technology



**WEDNESDAY, AUGUST 4, 2021**

**3:30 PM–5:00 PM EDT**

### **13.06 Using Engaged Learning in Teaching Accounting**

Moderator: Judith A. Sage, Sage & Sage

Panelists: Natalie Churyk, Northern Illinois University  
Mary Fischer, The University of Texas at Tyler  
Nicholas McGuigan, Monash University  
Judith A. Sage, Sage & Sage  
Scott Showalter, North Carolina State University  
Lance Smith, Ernst & Young  
Susan Wolcott, WolcottLynch

## **CONCURRENT SESSIONS**

### **13.07 Taxes: Income Shifting**

Moderator: Stefan Richter, Indiana University

*The Effect of Market Leaders' Tax-Motivated Income Shifting on U.S. Domestic Firms' Investment Efficiency.* Michelle Nessa, Michigan State University; Xinjie Tang, Michigan State University; Ryan Wilson, University of Oregon

Discussant: Adam Manlove, Indiana University Bloomington

### **13.08 Audit Committees**

Moderator: Juan Mao, The University of Texas at San Antonio

*Audit Committee Connectedness and Audit Outcomes.* Sharif Islam, Southern Illinois University Carbondale; William McCumber, Louisiana Tech University; Nusrat Farah, Southern Illinois University Carbondale; William Stammerjohan, Louisiana Tech University

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

*Audit Committee Chair Succession and Financial Reporting Quality: Does Firm-Specific Knowledge Matter?* Linda A. Myers, The University of Tennessee; Roy Schmardebeck, The University of Tennessee; Stefan Slavov, The University of Tennessee

Discussant: Juan Mao, The University of Texas at San Antonio

*Audit Committee Tenure, Financial Reporting Quality, and Perceived Auditor Independence.* Mark Kohlbeck, Florida Atlantic University; Lin Wang, Florida Atlantic University

Discussant: Mikhail Sterin, Texas State University

### **13.09 Trends in Compensation**

Moderator: To Be Announced

*Anti-Collusion Enforcement and CEO Equity Incentive: Evidence from Global Leniency Laws.* Xuejun Jiang, The Australian National University; Louise Lu, The Australian National University; Greg Shailer, The Australian National University; Kathy Wang, The Australian National University

Discussant: To Be Announced

*Time-Series Variation in the Efficacy of Executive Risk-Taking Incentives: The Role of Uncertainty.* Brian Cadman, The University of Utah; John Campbell, University of Georgia; Ryan G. Johnson, University of Georgia

Discussant: Heidi Packard, University of Michigan

*Why Have CEO Pay Levels Become Less Diverse?* Torsten Jochem, University of Amsterdam; Gaizka Ormazabal, IESE Business School; Anjana Rajamani, University of Toronto

Discussant: Brandon Gipper, Stanford University

### **13.10 Financial Reporting Quality and Regulatory Enforcement**

Moderator: To Be Announced

*The SEC Filing Review Process: Insights from Accounting Research.* Lauren Marie Cunningham, The University of Tennessee; Jacob Justus Leidner, University of Würzburg

Discussant: Andrew A. Anabila, The University of Texas Rio Grande Valley

**WEDNESDAY, AUGUST 4, 2021**

**3:30 PM–5:00 PM EDT**

*Does SEC Enforcement Promote or Deter Opportunistic Reporting?* Yu Hou, Queen's University; Barbara Su, Temple University; Michael Welker, Queen's University  
Discussant: David Godsell, University of Illinois at Urbana-Champaign

*Corporate Communication about Regulatory Change: Evidence from the New Lease Standard.* Luminita Enache, University of Calgary; Paul Griffin, University of California, Davis; Rucsandra Moldovan, Concordia University

Discussant: Jacob Justus Leidner, University of Würzburg

### **13.11 Eliciting Employee Effort**

Moderator: Wenqian Hu, Georgia Tech

*Tend to One's Own House: The Effect of Firm CSR on Employee Effort.* Jeremy Douthit, The University of Arizona; Kyle Zhiping Mao, The University of Arizona; Patrick Martin, University of Pittsburgh

Discussant: Grazia Xiong, University of South Carolina

*Silent or Salient? Ability Heterogeneity in Tournaments.* Hao He, Eastern Connecticut State University

Discussant: Nathan William Mecham, University of Pittsburgh

*Does Pay Transparency Help or Hurt? Evidence on Employee Motivation.* Robert Grasser, University of South Carolina; Andrew Newman, University of South Carolina; Xiaomei Grazia Xiong, University of South Carolina

Discussant: Kyle Zhiping Mao, The University of Arizona

*The Effects of Aggregating Performance Targets.* Hao Alan He, Eastern Connecticut State University; William Kazanis, The University of Texas at San Antonio; Jeremy Lill, The University of Kansas; Michael Majerczyk, Georgia State University

Discussant: Sohee Kim, University of Kentucky

**5:00 PM–6:00 PM EDT**

**Research Interaction Forum (see page 78)**

# Thursday Awards

12:05 PM EDT



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

Vic Anand, University of Illinois at Urbana-Champaign



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

Joshua Herbold, University of Illinois at Urbana-Champaign



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

Jessen Hobson, University of Illinois at Urbana-Champaign



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

Kim I. Mendoza, University of Illinois at Urbana-Champaign



**Competitive Manuscript Award**

Suzie Noh, Stanford University



**Competitive Manuscript Award**

Xin Zheng, The University of British Columbia



**Outgoing Board of Directors**

**Vice President-Research & Publications**

Mark DeFond, University of Southern California



**Outgoing Board of Directors**

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Audrey A. Gramling, Oklahoma State University



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**Outgoing Board of Directors**

**Director-Focusing on Intellectual Property**

Mary Harris Stanford, Texas Christian University



**Outgoing Council Chair**

Nancy Nichols, James Madison University

# Thursday Speaker

## THURSDAY PLENARY SPEAKER



### **Robert D. (Bob) Allen, President-Elect, American Accounting Association, The University of Utah**

Robert D. (Bob) Allen is Professor and David Eccles Faculty Scholar at The University of Utah, having served on its faculty since 1991. Bob currently serves the AAA on the Board of Directors and Council as President-Elect. Bob served as the inaugural AAA Council Chair (2011–13). He is a member of the Auditing and Teaching, Learning & Curriculum Sections, previously serving as Chair of the Teaching, Learning & Curriculum Section (2010–12).

Bob has published widely in peer-reviewed journals including *The Accounting Review*, *Auditing: A Journal of Practice & Theory*, *Accounting Horizons*, and *Issues in Accounting Education*. He served as Associate Editor of *Issues in Accounting Education*, Editor of the Faculty Development Update for *Accounting Education News* (2011–12), and on the Editorial Board of *Auditing: A Journal of Practice & Theory* (2008–12).

With nearly 30 years' experience as a faculty member, Bob has been recognized nationally with academic awards for excellence in both research and teaching. Bob received the AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Teaching Prize (2018, Graduate Category) and is a member of the Teaching, Learning & Curriculum Section Hall of Honor. Bob is also the recipient of the AAA/Deloitte Foundation Wildman Medal Award (2008).

At The University of Utah, Bob recently served on the Senate Executive Committee (2016–19) and previously as David Eccles School of Business Faculty President (2017–18) and Director of the School of Accounting (2005–09). He served for 15 years on the Board of Directors of a U.S. bank, and gained professional experience with Deloitte, Haskins & Sells as an auditor, prior to obtaining his Ph.D. at Michigan State University (1992).

CONCURRENT SESSIONS

**14.01 Archival Audit Dialogue II**

Moderator: Justyna Skomra, The Pennsylvania State University

*What Do Expanded Audit Reports Tell? Evidence from the United Kingdom.* Peng-Chia Chiu, The Chinese University of Hong Kong; Donghui Wu, The Chinese University of Hong Kong; Ling Na Belinda Yau, The Hang Seng University of Hong Kong

*The Real Effects of Going Concern Opinions for Banks: Lower Risk-Taking or Run on the Bank?* Ulf Mohrmann, Norwegian School of Economics; Jan Riepe, University of Paderborn

*Auditors' Responses to Foreign Information Barriers: Evidence from the Google Blockade in China.* Feng Chen, University of Toronto; Xingqiang Du, Xiamen University; Wanfu Li, Nanjing University of Finance and Economics; Jianguang Zeng, Chongqing University

*Audit Firm Mergers, Audit Pricing and Audit Quality.* Baolei Qi, Xi'an Jiaotong University; Jinghui Sun, Xi'an Jiaotong University; Hua Christine Xin, University of Louisville; Jian Zhou, University of Hawaii at Manoa

**14.02 Corporate Governance IV**

Moderator: Anup Srivastava, University of Calgary

*A Test of Classic Mechanisms Used to Mitigate Manager–Shareholder Agency Conflicts.* Hyun Hong, University of California, Riverside; Ji Woo Ryou, West Virginia University; Anup Srivastava, University of Calgary

*On the Optimality of Imperfect Monitoring.* Matthias Müllner, University of Graz; Davi Souza Simon, Universidade do Vale do Rio dos Sinos

*Do Firms Leave Workers in the Dark Before Wage Negotiations?* Sunny (Seung Yeon) Yoo, University of Southern California

*Do Speculators Exacerbate Managerial Myopia? Evidence from Margin Traders in China.* Jun Chen, University of California, San Diego

*Stock Options Granting, Value Relevance, and Short Selling.* 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

**14.03 Topics in Valuation**

Moderator: Mayer Liang, University of Wisconsin—Madison

*Accrual Accounting and Risk: Abnormal Sales Growth, Accruals Quality, and Returns.* Min Liu, Brooklyn College—CUNY

*Machine Learning-Based Financial Statement Analysis.* Amir Amel-Zadeh, University of Oxford; Jan-Peter Calliess, University of Oxford; Daniel Kaiser, University of Oxford; Stephen Roberts, University of Oxford

*The Stock Market Valuation of Human Capital Creation.* Matthias Regier, Technical University of Munich; Ethan Rouen, Harvard University

*Negative Tangible Equity.* Sanjeev Bhojraj, Cornell University; Bin Li, University of Houston; Shiva Rajgopal, Columbia University

*Growth in Internal Intangibles and the Value–Earnings Convexity.* Shin Hyoung Kwon, Hanyang University; Steve C. Lim, Texas Christian University; Edward Sul, The George Washington University

**14.04 Topics in Financial Institutions**

Moderator: Zachary King, University of Wisconsin—Madison

*Deferred Tax Asset Revaluations, Costly Information Processing, and the Stability of Banks' Deposits: Evidence from the Tax Cuts and Jobs Act.* Ulf Mohrmann, Norwegian School of Economics; Jan Riepe, Paderborn University and Tuebingen University

*Competing Creditor Claims and Loan Recoverability: Evidence from Anti-Recharacterization Laws and Loan Loss Provisions.* Yongtae Kim, Santa Clara University; Walid Saffar, The Hong Kong Polytechnic University; Janus Jian Zhang, Hong Kong Baptist University

*Earnings and Capital Management and Their Impact on Loan Loss Provision Informativeness: Evidence from the U.S. Credit Union Industry.* Steven E. Kozlowski, Fairfield University; Alec M. Melotto, Fairfield University

*CEOs as Communicators—Evidence from Conference Calls in the Banking Sector.* Elica Krasteva, Bocconi University

**THURSDAY, AUGUST 5, 2021**

**7:00 AM–8:30 AM EDT**

*Spillover Effects of Banks' Specialization in Corporate Lending on Mortgage Lending: The Industry Expertise Channel.* Zhanbing Xiao, The University of British Columbia; Yuxiang Zheng, The University of British Columbia

#### **14.05 CEO Pay and Scrutiny**

Moderator: Christopher Wertheim, University of Missouri

*The Curse of Celebrity: The Effect of CEO Awards on Stock Price Crash Risk.* Amy D. Garman, The University of Kansas; Thomas R. Kubick, University of Nebraska—Lincoln

*Fairness is in the Eye of the Investor: CEO Pay Ratio Voluntary Disclosures and Investor Reactions.* Lisa LaViers, Tulane University; Jason Sandvik, Tulane University; Da Xu, Tulane University

*The SEC Compensation-related Comment Letters and Excess CEO Compensation.* Weixiao Wang, Australian National University; Lijuan Zhang, The Australian National University; Mark Wilson, The Australian National University; Tejshree Kala, The Australian National University

*CEOs' Legal Expertise and Strategic Disclosures of Litigation Loss Contingencies.* Feng Chen, University of Toronto; Yu Hou, Queen's University; Gordon Richardson, University of Toronto; Barbara Su, Temple University

#### **14.06 Topics in Mandatory Disclosure**

Moderator: Meiling Zhao, The University of Arizona

*The Revenue Disaggregation Requirements of ASC 606 and the Decision-Usefulness of Financial Reports.* Nicholas Krupa, University of Florida; Gabriel Pundrich, University of Florida; Mark Zakota, University of Florida

*The Dynamic Effects of Accounting Disclosure Quantity on Investors' Interpretation of Earnings News.* Joe Johnston, Illinois State University; Brent Lao, Illinois State University; Sheng Yi, California State University, Dominguez Hills

*Mandatory Financial Disclosure and M&A Activity.* Marcelo Ortiz, Universitat Pompeu Fabra & Barcelona GSE; Francisco Urzua I., City University of London; Paolo Volpin, City University of London; Caspar David Peter, University of Toronto

*The Litigation Insurance Motivation of Risk Factor Disclosures and the Adverse Impact on Understandability: Evidence from Textual Analysis.* Ankita Marwaha, Indian School of Business

*Do the SEC's Disclosure Rules Affect Shareholder Value?* Patrick W. Ryu, University of Georgia

#### **14.07 Conservatism**

Moderator: Minyoung Noh, California State University Los Angeles

*Strategic Emphasis and Accounting Conservatism.* Minyoung Noh, California State University, Los Angeles; Jimi Park, Hawaii Pacific University; Shijin Yoo, Korea University

Discussant: Michael Tang, Florida International University

*Bond Ownership and Conditional Conservatism.* John Campbell, University of Georgia; Grace Lee, Fordham University; Jesus Salas, Lehigh University; Ke Shen, Lehigh University

Discussant: Sudipta Basu, Temple University

*Real Asset Liquidity and Accounting Conservatism: Evidence from Asset Redeployability.* Wei Huang, San Francisco State University; Rui-Zhong Zhang, Kent State University

Discussant: Dmitri Byzalov, Temple University

#### **14.08 International Financial Markets**

Moderator: Jay Junghun Lee, University of Massachusetts Boston

*The Effects of MiFID II on Voluntary Disclosure.* Chongho Kim, New York University; Jihwon Park, Baruch College—CUNY; Edward Sul, The George Washington University

Discussant: Ziyao San, York University

*Media Coverage and Cash Holding Adjustments.* Hyungjin Cho, Inha University; Meeok Cho, Seoul National University; Sehee Kim, Seoul National University

Discussant: Sara Longo, Free University of Bolzano

**THURSDAY, AUGUST 5, 2021**

**7:00 AM–8:30 AM EDT**

*Busy Analysts in Uncertain Times.* Sunyoung Park, Seoul National University; Woo-Jong Lee, Seoul National University; Hee-Yeon Sunwoo, Sejong University; Sehee Kim, Seoul National University

Discussant: Xinyi Xie, University of Missouri

*Timely Monthly Sales Disclosure, Earnings Volatility and Market Reactions to Earnings Surprises.* Hsueh-Tien Lu, Chinese Culture University

Discussant: Hua Xin, University of Louisville

#### **14.09 Internal Information Environment**

Moderator: To Be Announced

*Public Integrity, Monitoring, and Budget Ratcheting in Government Organizations.* Sun-Moon Jung, Seoul National University; Jae Yong Shin, Seoul National University; Seung-young Han, Hongik University; Sohee Park, Seoul National University

Discussant: Maximilian Margolin, Erasmus University

*The Effect of Internal Information Quality on Corporate Social Responsibility Performance.* Brent Lao, Illinois State University; Gregory McPhee, Clemson University

Discussant: To Be Announced

*Incentive Contracts and Corporate Disclosure: Evidence from Relative Performance Evaluation.* Melissa Martin, University of Illinois at Chicago; Oscar Timmermans, Maastricht University

Discussant: Michael Majerczyk, Georgia State University

*Real Effects of Information Frictions within Regulators: Evidence from Workplace Safety Violations.* Aneesh Raghunandan, The London School of Economics and Political Science; Thomas Ruchti, Carnegie Mellon University

Discussant: Kristin M. Stack, The University of Kansas

#### **14.10 Public Interest Issues II**

Moderator: To Be Announced

*Corporate Social Responsibility and the Moderating Role of Managerial Ability.* Tracie Frost, The Hong Kong Polytechnic University; Muktak Tripathi, Temple University

Discussant: To Be Announced

*Can Tax-Induced Financial Pressure Spur Fraud? Evidence from Arson.* Mason C. Snow, Arizona State University; Roger M. White, Arizona State University

Discussant: To Be Announced

*Reconceptualizing the Management–Auditor Relationship by Applying the General Partnership Contract to Challenge Independence: Ideals versus Reality.* Khalid Rasheed Al-Adeem, King Saud University

Discussant: Timothy J. Fogarty, Case Western Reserve University

**8:30 AM–8:45 AM EDT**

**Break, be sure to visit our Partners Showcase**

**8:45 AM–10:15 AM EDT**

### **PANEL SESSIONS**

#### **15.01 AAA Publications Ethics Policy: Human Subjects Research**

Moderator: Dana Hermanson, Kennesaw State University

Panelists: W. Robert Knechel, University of Florida

Justin Leiby, University of Illinois at Urbana-Champaign

Karla Zehms, University of Wisconsin–Madison

#### **15.02 Artificial Intelligence in the Valuation Space**

Moderator: Helen Brown-Liburd, Rutgers, The State University of New Jersey

Panelists: Chandu Chilakapati, Alvarez & Marsal Valuation Services–Houston

Ivy Munoko, University of Florida

Andrea Rozario, Stevens Institute of Technology

**THURSDAY, AUGUST 5, 2021**

**8:45 AM–10:15 AM EDT**

**15.03 Multi-National ESG Reporting and Assurance in Practice: Consistency and Comparability**

Moderator: Brigitte Muehlmann, Babson College

Panelists: Wim Bartels, KPMG; Task Force on Climate-Related Financial; Sustainable Finance Working Group, Accountancy Europe Disclosures

Maura Hodge, KPMG

Chris Power, Salesforce

Brad Sparks, The Prince's Accounting for Sustainability Project (A4S); Center for Sustainable Global Enterprise, Cornell University; University of California, Los Angeles

**15.04 Let's Get Relevant: Incorporating Business, Leadership, and Strategy into Accounting Curricula**

Moderator: Nora Luquer, AICPA

Panelists: Ebonie Jackson, Lucas County Children Services

Patrick O'Meara, Niagara University

Jan Taylor Morris, AICPA & CIMA

**15.05 The Digital Future is Now! Are You Ready? Utilizing Design Thinking and Technology to Help Students Thrive in the Workplace.**

Moderator: Cathy J. Scott, University of North Texas—Dallas

Panelist: Markus Ahrens, St. Louis Community College, Meramec

**CONCURRENT SESSIONS**

**15.06 Corporate Governance and IT**

Moderator: Juliana Kralik, University of South Florida

*Federal Government Contractors and Cybersecurity Breaches.* Zhijian Chris He, Marquette University; Robert Pinsker, Florida Atlantic University; Stephanie Walton, Louisiana State University

Discussant: Hanbing Xing, Florida Atlantic University

*The King is Dead, Long Live the New IT King: Top Management Team Changes Following a Data Security Breach.* Jacob Zachary Haislip, Texas Tech University; Jee-Hae Lim, University of Hawaii; Robert Pinsker, Florida Atlantic University

Discussant: Charles Oberweiser, University of Missouri

*Shadow It Behavior of Financial Executives in Germany and Italy as an Antecedent to Internal Data Security Breaches.* Nicola G Castellano, University of Pisa; Carsten Felden, Technische Universität Bergakademie Freiberg; Robert Pinsker, Florida Atlantic University

Discussant: Juliana Kralik, University of South Florida

*Does Corporate Digital Transformation Built on Information Technology Systems Affect Innovation Outputs?* Yajing Tian, Renmin University of China; Wuqing Wu, Renmin University of China; Yue Zhao, Renmin University of China

Discussant: Tianpei Li, Florida Atlantic University

**15.07 Taxes and Firm Decisions**

Moderator: Brian Grant, Indiana University

*Except Death and Taxes? Let Them Pay for My Burden.* Taejin Jung, Shenzhen University; Hyun Jong Na, Hanyang University

Discussant: Jennifer Luchs-Nunez, University of Connecticut

*How Do Net Operating Loss Carryforwards Affect Firm Investment Decisions?* Kimberly S. Krieg, University of San Diego; Linda K. Krull, University of Oregon; John Li, Ryerson University

Discussant: Xinjie Tang, Michigan State University

*Signaling Innovation: The Nontax Benefits of Claiming R&D Tax Credits.* Bradford F. Hepfer, Texas A&M University; Hannah W. Judd, Texas A&M University; Sarah C. Rice, Texas A&M University

Discussant: Xiao Song, University of Nebraska—Lincoln



**THURSDAY, AUGUST 5, 2021**

**8:45 AM–10:15 AM EDT**

### **15.08 Auditor Expertise I**

Moderator: Elizabeth N Cowle, University of Arkansas

*Does Audit Office-Level Tenure Improve Audit Quality through Knowledge Transfer?* Ming (Mike) Yuan, University of Nebraska—Lincoln

Discussant: Ryan Cating, University of Arkansas

*Auditor Affiliated Tax Employees: Hiring Tax Professionals from the External Audit Firm.* John Campbell, University of Georgia; Ronen Gal-Or, Bentley University; Vic Naiker, The University of Melbourne; Iliyas Yusoff, Deakin University

Discussant: Nathan C. Goldman, North Carolina State University

*The Value of Auditor Industry Specialists—Evidence from a Structural Model.* Qiang Guo, University of Southern Denmark; Christopher Koch, Johannes Gutenberg University Mainz; Aiyong Zhu, University of Mainz and Wuhan University

Discussant: Elizabeth N. Cowle, Colorado State University

### **15.09 Corporate Social Responsibility I**

Moderator: Ilona Bastiaansen, University of Connecticut

*Green Dies in Darkness? Environmental Externalities of Newspaper Closures.* Xuefeng Jiang, Michigan State University; Jing Kong, Michigan State University

Discussant: Lauren Cooper, West Virginia University

*The Benefits and Costs of Corporate Social Responsibility: The Case of CSR Initiatives in Employee Welfare.* Sok-Hyon Kang, The George Washington University; Joon Seok Moon, California State University, Northridge

Discussant: Aditya Mohan, Harvard University

*Social Media Analyst Coverage of Socially Responsible Firms.* Matthew D. DeAngelis, Georgia State University; Danya Mi, Georgia State University; James R. Moon, Jr., Georgia Institute of Technology; Dana M. Wallace, University of Central Florida

Discussant: Juan A. Castillo Bustamante, University of Maryland

### **15.10 Nonfinancial Disclosure: Behavioral Research**

Moderator: Ling Harris, University of Nebraska—Lincoln

*How Do Professional Equity and Debt Providers Read the Income Statement? Evidence from an Eye-Tracking Study.* Maik Lachmann, Technical University of Berlin; Ulrike Stefani, University of Konstanz; Arnt Woehrmann, Giessen University

Discussant: Kai Gu, University of Houston

*The Effects of Disclosure Policy and Threat of New Entrants on Voluntary Segment Disclosure.* Ting-Hsuan Wu, University of Sydney; Martin Weisner, The University of Melbourne

Discussant: Danni Tu, Iowa State University

*Trusting the Face of a Company: Investor Reactions to CEO Facial Features and Language Style in Corporate Earnings Guidance.* Chez L. Sealy, The University of Alabama

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

**10:15 AM–10:30 AM EDT**

**Break, be sure to visit our Partners Showcase**

**10:30 AM–11:30 AM EDT**

### **Plenary Session**

**Speaker: Robert D. (Bob) Allen, President-Elect, American Accounting Association, The University of Utah**  
***Accounting Faculty Making a Difference***

**THURSDAY, AUGUST 5, 2021**

**11:30 AM-12:00 PM EDT**

## **Break/Award Presentations**

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

Vic Anand, University of Illinois at Urbana-Champaign  
Joshua Herbold, University of Illinois at Urbana-Champaign  
Jessen Hobson, University of Illinois at Urbana-Champaign  
Kim I. Mendoza, University of Illinois at Urbana-Champaign

### **Competitive Manuscript Award**

Suzie Noh, Stanford University  
Xin Zheng, The University of British Columbia

### **The Accounting Review Outstanding Reviewer Award From the Editorial Board:**

Francois Brochet, Boston University  
John L. Campbell, University of Georgia  
Paul E. Madsen, University of Florida  
Andrew Van Buskirk, The Ohio State University

### **Non-Editorial Board:**

Michelle L. Nessa, Michigan State University

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

Anna Bedford, University of Technology, Sydney  
George Durler, Emporia State University  
David Emerson, Salisbury University  
Jenny Teruya, University of Hawaii

### **Outgoing Board of Directors**

Vice President-Research & Publications  
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### **Director-Focusing on Intellectual Property**

Mary Harris Stanford, Texas Christian University

### **Outgoing Council Chair**

Nancy Nichols, James Madison University

**12:00 PM-1:30 PM EDT**

## **PANEL SESSIONS**

### **16.01 Closing the Skills Gap: What Employers Want and What Accounting Programs Provide**

Moderator: Karen Osterheld, American Accounting Association

Panelists: Stephanie Bryant, AACSB

Judith Gonsalves, Liberty Mutual Insurance

Yvonne Hinson, American Accounting Association

Mark Rocca, EY

**THURSDAY, AUGUST 5, 2021**

**12:00 PM–1:30 PM EDT**

### **16.02 Innovation in Accounting Education Award—Sharing Winning Projects**

Moderator: Markus Ahrens, St. Louis Community College, Meramec  
Panelists: Vic Anand, University of Illinois at Urbana-Champaign  
Josh Herbold, University of Illinois at Urbana-Champaign  
Jessen Hobson, University of Illinois at Urbana-Champaign  
Kim Mendoza, University of Illinois at Urbana-Champaign

### **16.03 Panel—Charting a New Course for Audit Education in the Post-Pandemic World: Practitioner and Faculty Perspectives**

Moderator: Erin L. Hamilton, University of Nevada, Las Vegas  
Panelists: Margaret Christ, University of Georgia  
Sean Dennis, University of Central Florida  
Nikki Etherington, Deloitte  
Brian Rick, BDO

## **CONCURRENT SESSIONS**

### **16.04 TCJA II**

Moderator: Justin Kim, University of Florida

*“Just BEAT It” Do Firms Reclassify Costs to Avoid The Base Erosion And Anti-Abuse Tax (BEAT) of the TCJA?* Stacie Laplante, University of Wisconsin—Madison; Christina Lewellen, North Carolina State University; Daniel Lynch, University of Wisconsin—Madison; David Samuel, University of Wisconsin—Madison

Discussant: Hansol Jang, University of Illinois at Urbana-Champaign

*Investment Effects of the 2017 Tax Cuts and Jobs Act.* Linda Krull, University of Oregon; Juan Wu, University of Oregon

Discussant: Stefan Richter, Indiana University

*Does Trade Credit Substitute for Debt? Evidence from the TCJA’s Interest Deduction Limitation.* Terry Shevlin, University of California, Irvine; Aruhn Venkat, The University of Texas at Austin; Il Sun Yoo, University of California, Irvine

Discussant: Mary Vernon, University of Connecticut

### **16.05 Diversity Issues**

Moderator: Michelle Harding, Virginia Polytechnic Institute and State University

*Analyst Team Diversity and Analyst Performance.* Shan Wu, Nanjing University

Discussant: To Be Announced

*Community Diversity and Earnings Management: Empirical Evidence.* Jafar Al Saleem, Bemidji State University; Ricardo Malagueño, University of East Anglia; Ana Marques, University of East Anglia; Gaia Melloni, University of Lausanne

Discussant: Herita Akamah, University of Nebraska—Lincoln

*Impact of Social Networks for Black Professionals on Obtaining Challenging Assignments.* R. Mithu Dey, Howard University; Lucy Lim, Howard University

Discussant: Leah Muriel, Oklahoma State University

### **16.06 Bank-Borrower Relationships**

Moderator: To Be Announced

*Keeping Creditors Happy: Evidence from Borrowers’ Financial Statement Comparability in the Aftermath of Bank Mergers.* Seda Oz, University of Waterloo; Rachel Tang, University of Waterloo

Discussant: Eliza X. Zhang, University of Washington, Tacoma

*The Economic Consequences of Firms’ Credible Commitment to ESG Policies.* Chao Jin, The Hong Kong University of Science and Technology; Dan Amiram, Tel Aviv University; Ilanit Gavious, Ben Gurion University of the Negev; Xinlei Li, The Hong Kong University of Science and Technology

Discussant: Adnan A. Isin, University of Exeter

*The Value of Lending Relationships.* Andrew Bird, Carnegie Mellon University; Michael Hertz, Arizona State University; Stephen Karolyi, Carnegie Mellon University; Thomas Ruchti, Carnegie Mellon University  
Discussant: Shawn Shi, Stanford University

### **16.07 Regulators/Litigation and Corporate Misconduct**

Moderator: Xinyi Huang, Emory University

*Regulator Continuity and Decision-Making Quality: Evidence from SEC Comment Letters.* Matt Kubic, The University of Texas at Austin; Sara Toyne, The University of Texas at Austin

Discussant: Dina El Mahdy, Morgan State University

*Preventative SEC Suspensions.* Richard Cazier, The University of North Texas; Jianning Huang, St. Francis Xavier University; Fuzhao Zhou, The College at Brockport, SUNY

Discussant: Laura Kettell, The University of Texas at Austin

*Insider Trading Restrictions and Informed Trading in Peer Stocks.* Prachi Deuskar, Indian School of Business; Aditi Khatri, The University of Arizona; Jayanthi Sunder, The University of Arizona

Discussant: S. Katie Moon, University of Colorado Boulder

### **16.08 Nonfinancial Disclosure: Research and Development**

Moderator: Rixing Lou, California State University, Monterey Bay

*The Impact of Performance Reporting on Investment Behavior: Evidence from Disclosure Reform in the UK.* Gitae Park, Lancaster University

Discussant: Rixing Lou, California State University, Monterey Bay

*R&D Narrative Disclosure and Corporate Innovation.* Congcong Li, Duquesne University; Qin Li, The Hong Kong Polytechnic University; Shuai Mark Ma, University of Pittsburgh

Discussant: To Be Announced

*The Mitigating Effect of Pending Patent Disclosure on Myopic R&D Underinvestment.* Xia Chen, Singapore Management University; Huiyu He, Singapore Management University

Discussant: To Be Announced

### **16.09 Text Analysis and Applications**

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

*The Informativeness of Text, the Deep Learning Approach.* Allen Huang, The Hong Kong University of Science and Technology; Hui Wang, The Hong Kong University of Science and Technology; Yi Yang, The Hong Kong University of Science and Technology

Discussant: Louise Hayes, University of Guelph

*Narrative Innovation Disclosure, R&D Expenditure, and Cost of Equity Capital: Evidence from China.* Nan Hu, Xi'an Jiaotong University; Xiaoyu Li, Xi'an Jiaotong University; Ting Zhang, Xi'an Jiaotong University; Lin Zou, Texas Woman's University

Discussant: Sunita Goel, Siena College

*Increasing the Utility of Performance Audit Reports: Using Textual Analytics Tools to Improve Government Reporting.* Huijie Kelly Duan, Rutgers, The State University of New Jersey; Hanxin Hu, Rutgers, The State University of New Jersey

Discussant: Stephen Kozlowski, Eastern Illinois University

*Mapping Half a Century Peer-Reviewed Research on Corporate Governance Using Topic Modeling (1970–2021).* Ferhat Zengul, The University of Alabama at Birmingham; Stephanie Yates, The University of Alabama at Birmingham; James D. Byrd, The University of Alabama at Birmingham

Discussant: Brigitte Muehlmann, Babson College

### **16.10 Approaches to Developing Accounting Academics and Education Research**

Moderator: Baian Rabaia, Eastern Florida State College

*Training for Scientific Research: Are Doctoral Accounting Programs Misguided?* Karl Wang, The University of Mississippi

Discussant: Jason Stanfield, Ball State University

**THURSDAY, AUGUST 5, 2021**

**12:00 PM–1:30 PM EDT**

*Exploring Teaching Effectiveness and the Scholarship of Teaching and Learning at AACSB Accredited Schools in Canada and USA: A Mixed Methodology Approach.* Sanobar Siddiqui, University of Regina; Camillo Lento, Lakehead University

Discussant: J. L. Souza, St. Joseph's University

*Developing an Empirical Map of Accounting Education Research Using Topic Modeling.* Nurettin Oner, The University of Alabama at Birmingham; Ferhat D. Zengul, The University of Alabama at Birmingham; Jennifer Hamrick, The University of Alabama at Birmingham

Discussant: Nicole M. Heron, Suffolk University

*Soft Skills in Accounting: Moving Beyond.* Kara E. Hunter, Fairfield University; Joan L. Lee, Fairfield University; Dawn W. Massey, Fairfield University;

Discussant: Yong G. Lee, University of Houston—Victoria

**1:30 PM–1:45 PM EDT**

**Break, be sure to visit our Partners Showcase**

**1:45 PM–3:15 PM EDT**

## CONCURRENT SESSIONS

### 17.01 Social Influence on Managerial Decisions

Moderator: Juliana Kralik, University of South Florida

*Examining the Benefits of Information Transparency in Aggregated Budget Settings.* Michael Majerczyk, Georgia State University; Wioleta Olczak, Marquette University; Joel Owens, Portland State University; Ke Xu, Georgia State University;

Discussant: Suyun Wu, Georgia Institute of Technology

*Prompt Payment Incentives.* Ling Harris, University of Nebraska—Lincoln; Scott Jackson, University of South Carolina; Kun Liu, Henan University

Discussant: Serena Loftus, Tulane University

*Perceiving is Believing: How Narcissistic Superiors' Perceptions of Narcissistic Subordinates Influence Performance Judgments.* Mackenzie M. Festa, University of Wyoming; Eric N. Johnson, University of Wyoming; Philip M. J. Reckers, Arizona State University; Stacey M. Whitecotton, Arizona State University

Discussant: Gregory McPhee, Clemson University

*The Effect of Superiors' Value Congruence and Compensation Scheme on Target Setting in Social Mission Organizations.* Wioleta Olczak, Marquette University; Tyler F. Thomas, University of Wisconsin—Madison; Dimitri Yatsenko, University of Wisconsin—Whitewater

Discussant: Lisa LaViers, Tulane University

### 17.02 UTBs and Tax Risk

Moderator: Sabrina Chi, Texas Tech University

*Tax-Related Uncertainty and Market Liquidity.* R. Christopher Small, University of Houston; Jane Z. Song, University of Georgia

Discussant: Jennifer Glenn, The Ohio State University

*Does the Diversification of Tax Strategies Affect Tax Risk?* Kimberly S. Krieg, University of San Diego

Discussant: Carol Seregini, University of Mannheim

*The Effects of Unchallenged Tax Positions on Taxpayer Behavior.* Matthew R. Holt, University of Georgia; Michelle Nessa, Michigan State University; Erin Towery, University of Georgia;

Discussant: Christina Ruiz, Arizona State University

### 17.03 Auditor Expertise II

Moderator: Bohan Song, Tulane University

*How Do Leadership Roles Influence the Quality of Audit Partners' Engagements?* Aleksandra Zimmerman, Florida State University; Michael Mowchan, Baylor University

Discussant: Eric Rapley, Colorado State University

**THURSDAY, AUGUST 5, 2021**

**1:45 PM–3:15 PM EDT**

*Complex Accounting and Non-Big 4 Audit Firm Expertise.* Kenneth L. Bills, Michigan State University; Aaron Fritz, Michigan State University; Chris E. Hogan, Michigan State University

Discussant: Tim A. Seidel, Brigham Young University

*Fair Value versus Non-Fair Value Discretion and Auditor Size.* Bohan Song, Tulane University

Discussant: Julia A. Ariel-Rohr, University of Wisconsin—Madison

#### **17.04 Investors' Perceptions of Disclosure News**

Moderator: Andrew B. Jackson, UNSW Sydney

*Conference Call Topics, Manager Roles, and Market Response: Should Managers Stick to their Topic?* Karina Konieczny, Technical University of Munich; Alwine Mohnen, Technical University of Munich

*Post-Earnings Announcement Drift: Event Study versus Trading Strategy.* Yixun Zhou, Rutgers, The State University of New Jersey

*Disagreement about Information Quality and Informational Price Efficiency.* Chong Huang, University of California, Irvine; Radhika Lunawat, University of California, Irvine; Qiguang Wang, Hong Kong Baptist University

*Does Real Earnings Smoothing Reduce Investors' Perceived Risk?* Jeong-Bon Kim, City University of Hong Kong; Jundong (Jeff) Wang, San Diego State University; Eliza X. Zhang, University of Washington, Tacoma

*Earnings Growth and Acquisition Returns: Do Investors Gamble in the Takeover Market?* Tingting Liu, Iowa State University; Danni Tu, Iowa State University

#### **17.05 Voluntary Disclosure and Information Intermediaries**

Moderator: To Be Announced

*Analyst Coverage and Managers' Disclosure of Forward-Looking Information.* James Warren, University of Connecticut;

Discussant: Mei Cheng, The University of Arizona

*The Responses of Non-Switching Audit Clients and Investors to Damaged Auditor Office Reputation.* Mei Cheng, The University of Arizona; Paul N. Michas, The University of Arizona; Meiling Zhao, The University of Arizona

Discussant: David Folsom, The University of Texas at El Paso

*Institutional Investors' Site Visit and Management Forecast Behavior.* Yubin Li, Harbin Institute of Technology Shenzhen; Yang Liu, Southwestern University of Finance and Economics; Qianru Wan, Southwestern University of Finance and Economics; Kexin Yang, Central University of Finance and Economics

Discussant: Aditi Khatri, The University of Arizona

#### **17.06 Effect of Accounting Standards and Regulations**

Moderator: Sarah Noor, Texas A&M University

*Location, Location, Location! Real Effects from the Mandated Removal of Pension Cost Components from Operating Income.* Divya Anantharaman, Rutgers, The State University of New Jersey; Elizabeth Chuk, University of California, Irvine; Saipriya Kamath, The London School of Economics and Political Science

Discussant: Amy D. Garman, The University of Kansas

*Market Reaction to Restatements Attributed to Violations of Principles and Rules Based Accounting Standards.* Andy Feng, National Sun-Yet Sun University; Andy Zhi-Yuan Feng, National Sun-Yet Sen University; Solomon Hwawei Huang, National Cheng Kung University; Steve W. Lin, The University of Memphis

Discussant: Mark Kohlbeck, Florida Atlantic University

#### **17.07 Internal Information Quality**

Moderator: Derek Christensen, University of Wisconsin—Madison

*You Don't Know What You Don't Know: Improvements in Investment Efficiency From a Mandated Accounting Change.* Derek Christensen, University of Wisconsin; Daniel Lynch, University of Wisconsin; Clay Partridge, University of California, Davis

Discussant: Elia Ferracuti, Duke University

*Data Analytics and Internal Information Quality.* Katie W. Lem, University of Washington

Discussant: Amanda Convery, University of Delaware

**THURSDAY, AUGUST 5, 2021**

**1:45 PM–3:15 PM EDT**

*The Benefits of Transaction-Level Data: The Case of Nielsen Scanner Data.* Iliia D. Dichev, Emory University; Jingyi Qian, Emory University

Discussant: Katie W. Lem, University of Washington

### **17.08 Cost of Debt**

Moderator: Jing Kong, Michigan State University

*Private Information and Bank-Loan Pricing: The Effect of Upcoming Corporate Spinoffs.* Ole-Kristian Hope, University of Toronto; Vlad-Andrei Porumb, University of Groningen; Simona Rusanescu, University of Groningen; Dushyantkumar Vyas, University of Toronto

Discussant: Hengda Jin, The University of Utah

*The Role of Social Media in the Corporate Bond Market: Evidence from Twitter.* Eli Bartov, New York University; Lucile Faurel, Arizona State University; Partha Mohanram, University of Toronto

Discussant: R. Tucker Davis, The University of Alabama

*The Effect of Operating Lease Recognition on Credit Spread.* Xinyuan Shao, University of Minnesota

Discussant: Joseph A. Micale, Fordham University

### **17.09 Field Studies in Management Accounting**

Moderator: To Be Announced

*(When) Does Human Intervention in Predictive Analytics Judgments Help or Hurt?* Jen Choi, Emory University; Ewelina Forker, Emory University; Isabella Grabner, University of Economics and Business; Karen Sedatole, Emory University;

Discussant: Daniel Schaupp, WHU-Otto Beisheim School of Management

*Wildness Lies in Wait: An Institutional Theory Perspective on Risk Management.* Timothy J. Fogarty, Case Western Reserve University; C. David Gletsu, Case Western Reserve University

Discussant: Staci Kenno, University of Detroit Mercy

*The Relationship between Revenue Management Control Systems and Future Customer Value.* Keng Ming (Terence) Tien, Shippensburg University of Pennsylvania

Discussant: To Be Announced

*When Opportunism Mitigates Over-Expectations—Budgeting Biases and Profit Expectations.* Felix Fritsch, Frankfurt School of Finance and Management; Matthias D. Mahlendorf, Frankfurt School of Finance and Management; Utz Schäffer, WHU-Otto Beisheim School of Management

Discussant: In Gyun Baek, University of Wisconsin—Madison

### **17.10 The Complexity of the Human Mind and Accounting Education**

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

*The Neuroscience Behind Accounting Knowledge Development.* Marsha M Huber, Youngstown State University; Chen Chen, Harvard University; Paulina Kassawat, Youngstown State University; Amanda Roby, Youngstown State University;

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

*Test Anxiety and Accounting Majors: The Role of Self-Compassion.* Dann G. Fisher, Kansas State University; Amy M. Hageman, Kansas State University; Ashley N. West, Kansas State University

Discussant: Mike Ozlanski, Susquehanna University

*How Does Ethical Behavior in Curriculum Design Influence an Accountant's Professional Judgment? Evidence from the Asia-Pacific Region and the USA.* Sarah Hinchliffe, Long Island University

Discussant: To Be Announced

*Advancing Practical Wisdom in Ethics as an Essential Soft Skill Developed through Experiential Learning.* Martin Stuebs, Baylor University; William F. Miller, University of Wisconsin—Eau Claire; Steven Mintz, California Polytechnic State University, San Luis Obispo

Discussant: Jason Stanfield, Ball State University

**3:15 PM–3:30 PM EDT**

**Break, be sure to visit our Partners Showcase**

**THURSDAY, AUGUST 5, 2021**

**3:30 PM–5:00 PM EDT**

**CONCURRENT SESSIONS**

**18.01 Archival Audit Dialogue I**

Moderator: Millie McAleer, The University of Alabama

*Does Financial Reporting Quality Influence Audit Effort and Outcomes in the Presence of General Counsel in Top Management?* Marcus R. Brooks, San Diego State University; Stephanie A. Hairston, Georgia Southern University

*The Role of Corporate Governance in Key Audit Matter Reporting.* Linette M. Rousseau, University of Wisconsin—Madison

*Client Importance and Auditor Independence across the Globe: The Effects of Social Trust.* Zabihollah Rezaee, The University of Memphis; Gaoguang Stephen Zhou, Hong Kong Baptist University; Jing Jerry Zhou, The University of Shanghai; Xindong Kevin Zhu, City University of Hong Kong;

*Does Auditor Independence Matter? Evidence from SEC Sanctions against PricewaterhouseCoopers LLP for Prohibited Non-Audit Services.* Russell Barber, University of Colorado Denver; Carol Callaway Dee, University of Colorado Denver; Katherine Gunny, University of Colorado Denver

*Determinants and Consequences of Smaller Audit Firm Exits from the PCAOB-Regulated Audit Market.* Michael Ettredge, The University of Kansas; Juan Mao, The University of Texas at San Antonio; Mary Stone, The University of Alabama

**18.02 Analysts' Information Production Activities**

Moderator: Suzanne Burzillo, University of Southern California

*Transitory Firm Events and Strategic Analyst Effort Allocation.* Thomas Godwin, Purdue University; Theodore Goodman, Purdue University

*Complexity vs. Precision: Analyst Reactions to Accounting and Finance Jargon in Management Disclosure.* Till Münster, University of Münster; Fabian Schmal, University of Münster; Christoph Watrin, University of Münster

*Accounting Estimates and Financial Analysts Forecasts.* Jeffery Boone, The University of Texas at San Antonio; Xueyun Sun, The University of Texas at San Antonio; Jennifer Yin, The University of Texas at San Antonio

**18.03 Regulators and Accounting Standards**

Moderator: Ilona Bastiaansen, University of Connecticut

*Comparing Non-GAAP Earnings and ASC 280's Segment Earnings.* Michael T. Durney, The University of Iowa; Kurt H. Gee, The Pennsylvania State University; Zac Wiebe, University of Arkansas

Discussant: Bret A. Johnson, George Mason University

*The Regulatory Observer Effect: Evidence from SEC Investigations.* Bret A. Johnson, George Mason University

Discussant: Katherine Simeon Bruere, University of Southern California

*Stakeholder Engagement and Effective Standard-Setting.* Amanda Convery, University of Delaware; Matt Kaufman, Portland State University; Terry D. Warfield, University of Wisconsin—Madison

Discussant: Ilona Bastiaansen, University of Connecticut

**18.04 Debt Contract Characteristics**

Moderator: To Be Announced

*The Use of Management Forecasts to Determine Covenant Thresholds.* Zhaoyang Gu, The Chinese University of Hong Kong; Chunmei Zhu, The Chinese University of Hong Kong

Discussant: Mark Piorkowski, Boston College

*Long-Run Performance of Debt Renegotiations: Large-Sample Evidence.* Tracy Xiang, Temple University; Wei Wang, Temple University; Sudipta Basu, Temple University

Discussant: Laurel C. Mazur, University of Maryland College Park

*Covenant-Lite Deals and Financial Reporting Quality.* Adnan A. Isin, University of Exeter; Rajesh A. Tharyan, University of Exeter

Discussant: Nusrat Jahan, Louisiana State University



**THURSDAY, AUGUST 5, 2021**

**3:30 PM–5:00 PM EDT**

### **18.05 Determinants of Voluntary Disclosure**

Moderator: To Be Announced

*Management Forecasting Behavior Following Public News Events.* Gurvinder Sandhu, The University of Texas at Dallas

*Executive Disclosure Behaviors in Earnings Conference Calls around Actual Share Repurchases.* Hong Kim Duong, Old Dominion University; Chuong Do, University of Nevada, Reno

*Information Complementarities and the Dynamics of Transparency Shock Spillovers.* Shantanu Banerjee, Lancaster University; Sudipto Dasgupta, The Chinese University of Hong Kong; Rui Shi, Lancaster University; Jiali Yan, University of Liverpool

*Do Rural Firms' Managers Use Management Earnings Forecasts to Reduce Information Asymmetries with Investors?* Joon Ho Kong, Fordham University; Joseph A. Micale, Fordham University

*Disclosure Practices of Firms Affected by Hurricanes.* Ventsislav Stamenov, University of Southern California

### **18.06 Worklife Balance—What Issues Still Exist**

Moderator: Salem L. Boumediene, University of Illinois at Springfield

*Women Leadership and Sustainable Development: Evidence from 30 S&P 500 Organisations Regarding their ESG Risk Ranking.* Anna Vysotskaya, Higher School of Economics; Natalya Ischenko, Higher School of Economics

*Gender and Analyst Reports.* Bill B. Francis, Rensselaer Polytechnic Institute; Thomas D. Shohfi, Rensselaer Polytechnic Institute; Kate Suslava, Bucknell University; Daqi Xin, Rensselaer Polytechnic Institute

*This Cannot Be the Future: Lessons from COVID-19 on the Well-Being of Accountants.* Marsha M. Huber, Youngstown State University; Paulina Kassawat, Youngstown State University; Chenchen Huang, Carlow University; David Law, Youngstown State University

*The Stressors—Performance Relationship in Public Accounting Firms: A Longitudinal Study.* Adrien B. Bonache, University of Burgundy

*The Influence of Reputation on Corporate Earning Power: A Case Study of Russian Companies.* Elena Makeeva, Higher School of Economics; Konstantin Popov, Higher School of Economics

*Antecedents and Consequences of Organizational Support for Alternative Work Arrangements in the Accounting Profession.* Derek W. Dalton, Clemson University; Jace B. Garrett, Clemson University; Nancy L. Harp, Clemson University; Greg P. McPhee, Clemson University

### **18.07 International Audit**

Moderator: Lydia Didia, Jackson State University

*The Influence of Rules versus Principles Based Accounting Standards on Audit Fees.* Meena Subedi, University of Wisconsin—Whitewater

Discussant: Michael Neel, University of North Texas

*Does Disclosure of Key Audit Matters Improve Earnings Comparability?* Yu-Tzu Chang, National Chengchi University; Jeff Zeyun Chen, Texas Christian University; Mei-Hui Chen, National Defense University; Wuchun Chi, National Chengchi University

Discussant: Meena Subedi, University of Wisconsin—Whitewater

*Audit Implications of the EU's European Single Electronic Format (ESEF) for EU and U.S. Digital Financial Reporting.* Mark Holtzblatt, Cleveland State University; Kristine Brands, United States Air Force Academy

Discussant: Khalid Al-Adeem, King Saud University

*Auditor Selection in Cross-Country Setting: A Re-Examination by Structural Equation Models.* Takashi Obinata, University of Tokyo; Takashi Yaekura, Waseda University

Discussant: Yong G. Lee, University of Houston—Victoria

**THURSDAY, AUGUST 5, 2021**

**3:30 PM–5:00 PM EDT**

### **18.08 Costing Structure and Analytics**

Moderator: To Be Announced

*The Effects of Market Power and Ownership on Cost Structure.* Ge Bai, Johns Hopkins University; Mina Pizzini, Texas State University; Brian Vansant, Auburn University

Discussant: Melissa Martin, University of Illinois at Chicago

*Cost Structure and Discretionary Investment.* Kyonghee Kim, Michigan State University; Sangmok Lee, Michigan State University

Discussant: Jiwoo Ryou, West Virginia University

*Competition, Cost Analytics, and Contrarian Strategies: Pressures and Opportunities on the Fraud Triangle.* Adam W. Du Pon, Virginia Polytechnic Institute and State University

Discussant: To Be Announced

*Enterprise Risk Management and Firm Operations: Evidence from Inventory Management.* Mehdi Shadaei, University of North Texas; Jianren Xu, University of North Texas

Discussant: Wilhelmina J. Pizzini, Texas State University

### **18.09 Public Interest Issues III**

Moderator: To Be Announced

*Does Media Coverage of Firms' Environment, Social, and Governance (ESG) Incidents Affect Analyst Coverage and Forecasts?* Guanming He, Durham University; April Zhichao Li, Durham University

Discussant: Dana Wallace, University of Central Florida

*Political Uncertainty and Financial Statement Readability.* Kai Gu, University of Houston; Meng Qiu, Xi'an Jiaotong University; Junrui Zhang, Xi'an Jiaotong University; Zhichao Zhang, Xi'an Jiaotong University

Discussant: To Be Announced

*The Trade-Offs between Economic Efficiency and Service Quality in the Public Sector: The Role of Incentive Schemes.* Kazeem O. Akinyele, University of Wisconsin—Oshkosh; Kristina Demek, University of South Florida; Yu Tian, University of Central Florida

Discussant: To Be Announced

### **18.10 Teaching Cases in Accounting**

Moderator: Scott Dell, Francis Marion University

*Segment Reporting and Segment Profitability: A Case Study on General Electric.* Nicole M. Heron, Suffolk University; Ariel Markelevich, Suffolk University

*Analyzing Unrealized Gains and Financial Performance to Identify Candidate Properties for a Section 1031 Like-Kind Exchange.* A. Faye Borthick, Georgia State University; Lucia N. Smeal, Georgia State University

*Axesstel: An Auditing Case on Revenue Recognition Case.* Charles P. Cullinan, Bryant University; Elena Precourt, Bryant University

*Wisconsin's Lavish Lure for Foxconn: An Instructional Case in Governmental Accounting.* Qing Burke, Miami University; Nancy Feng, Suffolk University; Daniel Neely, University of Wisconsin—Milwaukee

# Poster Sessions



## EFFECTIVE LEARNING STRATEGIES FORUM

MONDAY AUGUST 2, 2021—5:00 PM–6:00 PM EDT

The ELS presentations showcase ideas, teaching strategies and education innovations that support learning in accounting. They offer an interactive format for presenters to engage colleagues and exchange ideas and resources. This year presenters will give 5-minute presentations followed by 4 minutes of open dialogue and discussion among the session participants. Presentations will be scheduled and presented in breakout rooms. The first number listed is the breakout room number, the second number listed is the presentation order in that room.

- Room 1.01** **Introductory Emerging Tech Projects for Graduate Accounting Courses.** Kimberly Swanson Church, Missouri State University; Wendy Tietz, Kent State University
- Room 1.02** **A Teaching Case on the Future of Global Digital Financial Reporting: The U.S. and EU's 2021 Mandates for iXBRL and the IFRS Taxonomy, with a Spotlight on SAP SE's Implementation.** Kristine Brands, United States Air Force Academy; Mark Holtzblatt, Cleveland State University
- Room 1.03** **Teaching the Fraud Triangle: Strategies for Practicing Fraud Triangle Analysis.** Stephanie Mongiello, University of North Texas—Dallas
- Room 1.04** **Successful International Field Consulting Projects without Going On-Site: ZOOM Helps!** Terry Campbell, Indiana University Bloomington; Yu-Ho Chi, The University of Tennessee at Martin; Chris Cook, Indiana University Bloomington; Bree Josefy, Indiana University Bloomington
- Room 1.05** **High-Tech and High-Touch: Walking the Tightrope of Hard and Soft Skills in a Masters of Accounting and Data Analytics Program.** Erin Allen, Indiana University Bloomington; Terry Campbell, Indiana University Bloomington; Chris Cook, Indiana University Bloomington; Bree Josefy, Indiana University Bloomington
- Room 2.01** **Helping Build Global Mindsets in Sophomores: Building Scale for Large Business Schools.** Terry Campbell, Indiana University Bloomington; Chris Cook, Indiana University Bloomington; Bree Josefy, Indiana University Bloomington
- Room 2.02** **The Great Accounting Escape: A Teaching Tool for Relevant Costing and Short-Term Decisions.** Jennifer M. Cainas, University of South Florida; Juliana M. Kralik, University of South Florida
- Room 2.03** **The Serious Games Learning Environment Influency in the Accounting Hybrid Skills.** Luciano Carvalho, Instituto Federal do Espírito Santo; José Dutra Neto, University São Paulo
- Room 2.04** **Using an Online Tutorial to Teach the Expenditure Cycle.** Gary Pan, Singapore Management University; Poh-Sun Seow, Singapore Management University; Suay-Peng Wong, Singapore Management University
- Room 2.05** **Two Birds, One Stone—An Exploration to Incorporate Data Analytics in Financial Statement Analysis.** Lei Han, Niagara University
- Room 2.06** **Interactive Dashboard Projects for Integrating Data Analytics into Introductory Accounting.** Jennifer Cainas, University of South Florida; Tracie Miller-Nobles, Austin Community College; Wendy Tietz, Kent State University
- Room 2.07** **Peer Learning in Introductory Financial Accounting: Cultivating Students' Interest in the Accounting Profession and Developing Pre-Certification Core Business and Professional Competencies.** Rebecca Bogie, Louisiana State University in Shreveport
- Room 3.01** **Fun, Interactive Group Activities to Engage Introductory Accounting Students in the Zoom Classroom.** DeAnna Martin, Santiago Canyon College; Jill Mitchell, Northern Virginia Community College
- Room 3.02** **A Deep Dive Into an AI Start-Up Company during the Pandemic.** Li Zhang, University of Illinois at Urbana-Champaign
- Room 3.03** **Using Data Analytics to Identify and Serve At-Risk and/or Underrepresented Students.** Li Zhang, University of Illinois at Urbana-Champaign
- Room 3.04** **Doing Business in the New Economy: Allo Resto Takes on the Challenge of Delivering Food Fast in France.** Fabienne Miller, Worcester Polytechnic Institute

## EFFECTIVE LEARNING STRATEGIES

MONDAY AUGUST 2, 2021, 5:00 PM–6:00 PM EDT

- Room 3.05** **From the Classroom to the Community and Back: A Budgeting Project.** Mary Howard, Tennessee Tech University
- Room 3.06** **Stop the Lies: Guiding Principles to Avoid Bad Visualizations in Accounting.** Joseph Canada, Rutgers, The State University of New Jersey, Camden; Kimberly Swanson Church, Missouri State University; Ethan Kinory, Rutgers, The State University of New Jersey, Camden
- Room 4.01** **Changing the Audit Teaching Methodology: Increasing Student and Faculty Expectations.** Frank Beil, University of Minnesota
- Room 4.02** **Divvying Up Data: A Data Visualization Case.** Michael Ozlanski, Susquehanna University; Suzanne Seymoure, North Central College
- Room 4.03** **COVID-19 Related Fraud at Turbo Global Partners: Auditing and Regulatory Issues.** Subash Adhikari, The University of South Dakota; Srinivasan Ragothaman, The University of South Dakota
- Room 4.04** **Covid-19: An Opportunity to Craft an Effective Learning Strategy for Intermediate Accounting.** Joseph Faello, Mississippi State University
- Room 4.05** **Virtual Accounting Recruitment, Are Your Students Ready?** Julie Ravenscraft, Missouri State University
- Room 5.01** **Creating a More Creative Accountant: Role-Playing Through Ambiguity.** Damien Lambert, Monash University; Jerry Lin, Monash University; Nick McGuigan, Monash University; Lisa Powell, Monash University; Ashna Prasad, Monash University; Joanne Sopt, San Francisco State University
- Room 5.02** **Problem-Based Learning (PBL) Continuum and Team-Based Learning (TBL) Used in Teaching Intermediate Accounting I.** Judith A. Sage, Sage & Sage; Lloyd G. Sage, Sage & Sage
- Room 5.03** **How Much Money am I Making? BeYoutiful Bath Bombs Inventory Costing Project.** Tara Lambert, Whitworth University
- Room 5.04** **DriveCog: An APA Tax Depreciation Project.** Olu Amudipe, Abada Solutions; Tracie Miller-Nobles, Austin Community College; John Richey, Abada Solutions
- Room 5.05** **Teaching Cost Estimation: The Implications of Cost Stickiness.** Andrew A. Anabila, The University of Texas Rio Grande Valley; Kenneth G. Korah, University of Professional Studies; Mary Michel, Manhattan College
- Room 5.06** **The Role of Accounting in Business and Society.** Linda Espahbodi, Inspiring Accounting Talent for a Sustainable Society; Reza Espahbodi, Christopher Newport University; Jeanette M. Franzel, Advisory Board Member, Executive Advisor, Consultant
- Room 6.01** **Case Study: Water Stewardship in the Fast Fashion Industry.** Melissa A. Nelson, University of Wisconsin–Whitewater; Rimi Zakaria, University of Wisconsin–Whitewater
- Room 6.02** **Using YouTube Videos in an Accounting Class.** Timothy S. Creel, Lipscomb University; Chris Olear, The Pennsylvania State University; Veronica Paz, Indiana University of Pennsylvania
- Room 6.03** **Teaching Soft Skills in Accounting Classes.** Marcy Binkley, Lipscomb University; Timothy Creel, Lipscomb University; Jeff Mankin, Lipscomb University
- Room 6.04** **Integrating Financial and Sustainability Reporting: An Intuitive Health-Analogical Model.** Brigitte Muehlmann, Babson College
- Room 6.05** **Responding to Crises: Rewilding the Accounting Curriculum.** Nick McGuigan, Monash University; Lisa Powell, Monash University
- Room 6.06** **Intermediate Cost/Managerial Accounting Courses to Prepare Students for the CMA Exam.** Conor Brown, Grand Valley State University; Anne Sergeant, Grand Valley State University

## EMERGING AND INNOVATIVE RESEARCH FORUM

TUESDAY AUGUST 3, 2021—5:00 PM—6:00 PM EDT

This forum is designed to offer an interactive format for presenters to receive feedback on their theory and research. This year authors will give 5-minute presentations followed by 4 minutes of open dialogue and discussion among the session participants. Presentations will be scheduled and presented in breakout rooms. The first number listed is the breakout room number, the second number listed is the presentation order in that room.

- Room 1.01** **Detecting Suspicious Transactions Using Deep-Learning Based Process Mining.** Tiffany Chiu, Ramapo College of New Jersey; Victoria Chiu, SUNY at Oswego; Miklos A. Vasarhelyi, Rutgers, The State University of New Jersey; Yunsen Wang, Montclair State University
- Room 1.02** **Beyond the Ivory Tower: Sharing Research with Non-Academics.** Judith M. Hermis, Naval Postgraduate School
- Room 1.03** **Fair Value Reporting and Firm Investment Efficiency—The Moderating Effect of Corporate Governance.** Hui-Wen Hsu, Feng Chia University
- Room 1.04** **Are Managers of Comparable Firms More Disciplined? Evidence from Managerial Slack.** Richard G. Brody, The University of New Mexico; Saad Hussein, Tikrit University; Mohammad Nazrul Islam, The University of New Mexico
- Room 1.05** **Predicting Firm Performance through Social Media Disclosures: Evidence from the S&P/TSX Companies.** Abiodun Isiaka, University of Regina; Chima Mbagwu, Wilfrid Laurier University; Babatunde K. Oladejo, Sarajevo School of Science and Technology
- Room 1.06** **Impact of Managerial Incentive Structure on Operating Asymmetries and Accruals.** Byunghoon Jin, Marist College
- Room 2.01** **Contextual Factors Influence on Auditors Informal Learning.** Marie Kulesza, Central Connecticut State University; Michelle Kusaila, Central Connecticut State University
- Room 2.02** **Machine Learning Analysis of Big Data for Management Decision Making on Merger and Acquisition Abandonment.** E. Jin Lee, Bryant University
- Room 2.03** **Artificial Intelligence for Question Answering of Accounting Illustrations: Using BERT and Ontology.** Chi-Chun Chou, California State University, Monterey Bay; Chang-Wei Li, National Chengchi University
- Room 2.04** **Does Industry Risk Similarity Affect Auditor Expertise? Evidence from China.** Yu Liu, Chongqing University
- Room 2.05** **Economic Cycles and Value Relevance: An Analysis of Brazilian Publicly Traded Companies.** Pedro Alberto Barbeta, Universidade Federal de Santa Catarina; Vanessa Machado, Universidade Federal de Santa Catarina; Suliani Rover, Universidade Federal de Santa Catarina
- Room 2.06** **Accounting Conservatism and Audit Quality: Does the Country's Economic Development Matter?** Rafaela Mâncio Grando, Universidade Federal do Rio Grande do Sul; Vanessa Machado, Universidade Federal de Santa Catarina; Edilson Paulo, Universidade Federal de Santa Catarina; Lauren Dal Bem Venturini, Universidade Federal de Santa Catarina
- Room 3.01** **Flexibility in Accounting Education: Lessons Learned from COVID-19.** Tiffany Karalis-Noel, University at Buffalo, SUNY; Katie Matt, SUNY Polytechnic Institute
- Room 3.02** **Corruption, Immigration and Refugees: New Determinants in the Capital Structure of Companies.** Samuel Mamede, Mackenzie Presbyterian University
- Room 3.03** **Audit Report Prediction: A High-Dimensional Approach.** Ali Saeedi, University of Minnesota
- Room 3.04** **The Impacts of Corporate Governance Reform in Japan on Financial Statements Auditing.** Yoshihiro Sakuma, Tohoku Gakuin University
- Room 3.05** **The Influence of Satisfaction on the Performance of Students in Southern Brazil.** Leonardo Flach, Federal University of Santa Catarina; Jonatas Sallaberry, Federal University of Santa Catarina and University of Murcia; Edicreia Andrade dos Santos, Federal University of Paraná; Maria Ivanice Vendruscolo, Federal University of Rio Grande do Sul

## EMERGING AND INNOVATIVE RESEARCH FORUM

TUESDAY AUGUST 3, 2021—5:00 PM—6:00 PM EDT

- Room 3.06** **Enhancing Fraud Detection through Training, Technologies and Knowledge.** Isabel Maria Martinez Conesa, University of Murcia; Leonardo Flach, Federal University of Santa Catarina; Jonatas Sallaberry, Federal University of Santa Catarina and University of Murcia; Lauren Dal Bem Venturini, Federal University of Santa Catarina
- Room 4.01** **Preparing Accounting Students for 21st Century Accounting: Global Challenges of Sustainable Development Programs (GCSDP).** Sandria Stephenson, Georgia College & State University
- Room 4.02** **Accounting Manipulation in Emerging Markets: Turkish Capital Market.** Esref Savas Basci, Hitit University; Cihat Savsar, Hitit University; Yusuf Ugras, La Salle University
- Room 4.03** **Executive Compensation and Sustainability: Are Brazilian Companies Providing Incentives for Sustainable Development?** Carolina M. Gomes, State University of Mato Grosso do Sul; Elise S. Zaro, Federal University of Grande Dourados
- Room 4.04** **Determinants of Carbon Emission Management in Brazilian Companies.** Silvio Freitas da Silva, State University of Mato Grosso do Sul; Carolina M. Gomes, State University of Mato Grosso do Sul; Cláudio Soerger Zaro, State University of Mato Grosso do Sul; Elise S. Zaro, Federal University of Grande Dourados
- Room 4.05** **Low Carbon Emission and Cost of Capital.** Silvio Freitas da Silva, State University of Mato Grosso do Sul; Cláudio Soerger Zaro, State University of Mato Grosso do Sul; Elise S. Zaro, Federal University of Grande Dourados
- Room 4.06** **Does the Convergence with International Standards on Auditing Improve Audit Quality? A Global Analysis.** Cyndia X. Wang, University of British Columbia
- Room 4.07** **Do Chinese Governmental Subsidies Increase Corporate R&D Activities and Profitability?** Li Huang, Louisiana State University in Shreveport; Yannan Shen, Louisiana State University in Shreveport

This forum is designed to offer an interactive format for presenters to receive feedback on their theory and research. This year authors will give 5-minute presentations followed by 4 minutes of open dialogue and discussion among the session participants. Presentations will be scheduled and presented in breakout rooms. The first number listed is the breakout room number, the second number listed is the presentation order in that room.

### Session A—Rooms 1–11

#### Accounting, Behavior and Organizations Section

- Room 1.01** **Dual Termination Agreements and Risk-Taking Incentives.** Jonathan T. Fluharty-Jaidee, West Virginia University
- Room 1.02** **The Readability of Financial Statements, Information Asymmetries and Managerial Compensation.** Jonathan T. Fluharty-Jaidee, West Virginia University
- Room 1.03** **Do Suppliers Consider Managerial Ability? Evidence from the Association of Managerial Ability with Trade Credit.** Md Mahmudul Hasan, Old Dominion University; Sayan Sarkar, University of Mary Washington
- Room 1.04** **Does Professional Skepticism Offset the Effect of the Familiarity Threat on Professional Judgment in the Variance Investigation Setting?** Elena Klevisky, University of Tampa; Andrea L. Hetrick, The University of New Mexico; Robert Rankin, Texas A&M University—Commerce; L. Emily Hickman, California Polytechnic State University, San Luis Obispo
- Room 1.05** **Do Nonprofessional Investors Perceive Benefits of Regulatory Clawback Provisions? The Joint Effect of Clawback Details and Board Monitoring.** Ling Harris, University of Nebraska—Lincoln; Wei Li, Kent State University; Thomas C. Omer, University of Nebraska—Lincoln
- Room 1.06** **The Impact of Prior Estimate Accuracy and Evidence Appropriateness on Auditors' Level 3 Fair Value Judgments.** Sudip Bhattacharjee, Virginia Polytechnic Institute and State University; Kimberly K Moreno, Northeastern University; Nicole S. Wright, James Madison University

#### American Taxation Association

- Room 2.01** **Tax Department Structure and Tax Avoidance.** Henning Giese, Catholic University Eichstaett-Ingolstadt, KU Research Institute for Taxation; Reinald Koch, Catholic University Eichstaett-Ingolstadt, KU Research Institute for Taxation
- Room 2.02** **Internal Digitalization and Tax-efficient Decision Making.** Daniel Klein, University of Mannheim; Christopher A. Ludwig, ZEW Mannheim & University of Mannheim; Katharina Nicolay, ZEW Mannheim & University of Mannheim
- Room 2.03** **Institutional Ownership and Tax Disclosure.** Thomas R. Kubick, University of Nebraska—Lincoln; Thomas C. Omer, University of Nebraska—Lincoln; Xiao Song, University of Nebraska—Lincoln
- Room 2.04** **Digitalization and Effective Tax Rates.** Elisa Casi-Eberhard, Norwegian School of Economics; Barbara M. B. Stage, University of Mannheim; Maximilian Todtenhaupt, Norwegian School of Economics

#### American Taxation Association

- Room 3.01** **Executive-Level Internal Governance and Tax Planning.** David Folsom, The University of Texas at El Paso; Md Hasan, Old Dominion University; Fuzhao Zhou, The College at Brockport, SUNY
- Room 3.02** **Tax Revenue as a Determinant in the Adoption of BEPS: Qualitative Research on the Perception of Taxpayers Regarding Non-Signatory Latin American Countries.** Nilton da Silva Henrique, University of São Paulo
- Room 3.03** **How Important is Tax to Corporate Management Activities?** Ye Ji Lee, University of Seoul; Kiho Choi, University of Seoul; Ji Seon Yoo, Chonnam National University
- Room 3.04** **Ethical Attitudes Toward Taxes: Changes over 20 Years and Demographic Differences.** Donald L. Ariail, Kennesaw State University; Dennis R. Lassila, Texas A&M University; Anita Reed, Texas A&M University—Corpus Christi; L. Murphy Smith, Texas A&M University—Corpus Christi



## Auditing Section

- Room 4.01 Auditor Fees between ACC Fraud Firms and FCPA Firms with Restatements, Executive Turnovers and Auditor Changes.** Jui-Chin Chang, Texas A&M International University; Li-Jen Chen, Drexel University
- Room 4.02 Economies of Scale in the Audit Market: A Nonparametric Approach.** Steph Monteiro Miller, Quinnipiac University; Frank Murphy, University of Connecticut
- Room 4.03 Gender, Gender Pairing, and Audit Quality.** Kevin Sun, St. John's University; Joseph Zhang, The University of Memphis
- Room 4.04 Client Business Risk and Audit Pricing: Evidence from Executive Turnovers and Restructurings.** Robert Parker, University of New Orleans; Yun-Chia Yan, The University of Texas Rio Grande Valley; Mai Dao, The University of Toledo
- Room 4.05 Going-Concern Opinions and Debt Structure.** Yinghong Zhang, University of Central Oklahoma; Fang Sun, Queens College—CUNY
- Room 4.06 The Effects of Client Bargaining Power on Audit Pricing in Voluntary and Involuntary Audit Switching Environments.** Frendy, Nagoya University of Commerce and Business; Fumiko Takeda, University of Tokyo

## Auditing Section

- Room 5.01 An Unintended Benefit of Auditors' Issuance of Idiosyncratic Key Audit Matters (KAMs): Evidence from Stock Price Crash Risk.** Romalani Leofa, The Australian National University; Greg Shailer, The Australian National University
- Room 5.02 Audit Firms' Corporate Social Responsibility and Auditor Ethics: Evidence from Chinese Audit Firms.** Yu Zhou, Guangdong University of Finance and Economics; Jiaxin Liu, Morgan State University; Dongliang Lei, William Paterson University
- Room 5.03 The Role of Audit Committee Chair Tenure—A German Perspective.** Marvin Nipper, University of Duisburg-Essen
- Room 5.04 Effects of Financial Distress Duration and Type on Going Concern Opinions.** Ibrahim Onur Oz, University of Hartford
- Room 5.05 The Pricing of National Culture in Multinational Group Audits: Evidence from Japan.** Junjian Gu, University of Tsukuba; Wei Qiang, Harbin Institute of Technology, Shenzhen; Zheng Qiao, Xi'an Jiaotong University
- Room 5.06 Is There a Right Time to Be Bad? The Effect of Negative ESG Events on Audit Outcomes under Audit Time Constraints.** Pedro Gomez, City University of Hong Kong; Emily Shafron, Texas A&M University
- Room 5.07 The Timeliness of Misstatement Discovery: An Audit Partner-Level Analysis.** Wuchun Chi, National Chengchi University; Chien-Min Kevin Pan, National Chengchi University; Anxuan Xie, National Chengchi University; Hong Xie, University of Kentucky

## Auditing Section

- Room 6.01 Does More Competition Improve the Incumbent's Audit Quality: Evidence from the Emergence of Second-Tier Audit Firms in China.** Xiaochi Ge, City University of London; Pawel Bilinski, City University of London; Pawel Bilinski, City University of London; Arthur Kraft, City University of London
- Room 6.02 Accounting for Emissions: Evidence from Auditor Pricing of Climate Change Risk.** Yezen H Kannan, Zayed University; Kimberly C Gleason, American University of Sharjah; Philip Molyneux, University of Sharjah
- Room 6.03 Chief Audit Executives' Perceptions of the Relationship Between an Organization's Audit Committee and the Internal Audit Function.** Charles P. Cullinan, Bryant University; Christine E. Earley, Providence College; Matthew J. Keane, Providence College; Pamela B Roush, University of Central Florida
- Room 6.04 Auditor's Industry Expertise, Auditor Tenure and Internal Capital Efficiency in Diversified Firms.** Shu-Miao Lai, National Taiwan Ocean University; Chih-Liang Julian Liu, National Yang Ming Chiao Tung University

**Room 6.05** **The Impact of Joint Risk Disclosure on Auditor Liability: Evidence from China.** Giorgio Gotti, The University of Texas Rio Grande Valley; Jiahe Liu, Louisiana State University; Rebeca Pérez, The University of Texas at El Paso; Xingqiang Yin, Xi'an Jiaotong University

**Room 6.06** **Variation in Critical Audit Matter Mandated Reporting.** J. L. Souza, St. Joseph's University; Sina Shokoohyar, St. Joseph's University

### Auditing Section

**Room 7.01** **Do Accumulated Cooperative Experiences with Audit Partners Affect Audit Quality?** Wuchun Chi, National Chengchi University; Anxuan Xie, National Chengchi University; Hong Xie, University of Kentucky; Chun-Chan Yu, National Chung Hsing University

**Room 7.02** **Earnings Management, Key Audit Matters, and Audit Report Readability.** Tsung-Kang Chen, National Chiao Tung University; Yushun Hung, Fu Jen Catholic University; Yijie Tseng, Fu Jen Catholic University

**Room 7.03** **Auditing Inventory for Obsolescence: Evidence from Audit Effort and Inventory-Related Critical Audit Matter.** Nusrat Jahan, Louisiana State University

**Room 7.04** **Long Term Trends in Auditor Choice.** Jerry W. Lin, University of South Florida St. Petersburg; Baolei Qi, Xi'an Jiaotong University; Bharat Sarath, Rutgers, The State University of New Jersey, Newark and New Brunswick; Hua Christine Xin, University of Louisville

**Room 7.05** **Does Going-Concern Opinion Deter Stock Price Crashes?** Huimin Chen, University of Massachusetts Lowell; Khondkar Karim, University of Massachusetts Lowell; Xiao Yu, University of Massachusetts Lowell

**Room 7.06** **Consequences of COVID-19 on Auditors in the Workplace.** Danielle R. Lombardi, Villanova University; Deniz Appelbaum, Montclair State University; Janice C. Sipior, Villanova University; Janice C. Sipior, Villanova University

### Auditing Section

**Room 8.01** **Auditing During the COVID-19 Crisis in Japan.** Nobuhiro Asano, Osaka City University; Yoshiaki Ozawa, Momoyama Gakuin University; Yoshitaka Hirose, Osaka City University

**Room 8.02** **Collusion or Supervision? Between Accountants and Companies—Tax Planning's Perspective.** Wen-Jye Hung, Min Jiang University; Tsui-Lin Chiang, Fu Jen Catholic University; Yi-Yin Ruan, Min Jiang University; Ya-Min Wang, Minjiang University

**Room 8.03** **The COVID-19 Black Swan: Auditing Uncertainty.** Deniz Appelbaum, Montclair State University; Danielle Lombardi, Villanova University; Janice Sipior, Villanova University

**Room 8.04** **Developing Rapport in Auditing and Forensic Accounting Interviews.** Joan Fico, Fordham University; Dave Walsh, DeMontfort University

**Room 8.05** **Expanded Audit Reports: What Are They and Why Are They Important?** Md Jahidur Rahman, Wenzhou-Kean University; Yushan Yao, Wenzhou-Kean University; Ziqi Yu, Wenzhou-Kean University; Yuhan Ying, Wenzhou-Kean University

**Room 8.06** **The Complexity of the Audit of Fair Value: An Exploratory Study in the Tunisian Context.** Syrine Rahmouni, University of Manouba; Salem L. Boumediene, University of Illinois at Springfield; Emna Boumediene, University of Manouba

### Diversity Section and Government and Non Profit Section

**Room 9.01** **Board-Level Commitment to Sustainability, Business Strategy, and CSR Performance.** Fadimbe Baro, University of Massachusetts Boston; Xiaolu Xu, University of Massachusetts Boston

**Room 9.02** **Is Exposure to State Pension Funds Beneficial to Investors? Evidence from the Passage of State-Level General False Claims Acts.** Fuzhao Zhou, The College at Brockport, SUNY

- Room 9.03** **Does Managerial Sentiment Matter in Corporate Decisions? Evidence from Corporate Tax Avoidance.** Fuzhao Zhou, The College at Brockport, SUNY
- Room 9.04** **Government Procurement and Financial Reporting Quality.** Chris Zhiqian He, Marquette University
- Room 9.05** **Audit Report Timeliness of the Fifty States: An Examination of Component Units and Prior-Period Adjustments.** Andrew McLelland, Auburn University
- Room 9.06** **Efficacy of Regulations and Its Effects on Audit Fees and Audit Quality.** Omid Faraji, University of Tehran; Reza Gholami Jamkarani, Islamic Azad University; Fakhroddin MohammadRezaei, Kharazmi University; ; Zabihollah Rezaee, The University of Memphis; Mehdi Yari, Islamic Azad University

### Financial Accounting and Reporting Section

- Room 10.01** **Integrity's Self-Governing Mechanism in the Voluntary Disclosure around Mergers and Acquisitions.** Jan Christian Bauer, University of Goettingen; Jan Christoph Hennig, University of Goettingen
- Room 10.02** **Do Note Disclosures Influence Value-Relevance More When Managers Lose Financial Statement Placement Discretion? Evidence From ASU 2011-05.** Matthew Cedergren, Santa Clara University; Changling Chen, University of Waterloo; Kai Chen, Wilfrid Laurier University; Victor Wang, University of Waterloo
- Room 10.03** **Blockchain and Earnings Management.** Malek El Diri, University of Leeds
- Room 10.04** **Do Firms Use Non-GAAP Earnings to Mask their Poor Performance and Get Away with It?** Seunghan Nam, New York Institute of Technology; J. K. Yun, New York Institute of Technology
- Room 10.05** **Salience, Awareness, and the Real Consequence of Information Bundling.** Tian Qiu, University of Kentucky
- Room 10.06** **Gift Card Liabilities and Investment Efficiency.** Ting-Tsen Yeh, Louisiana State University in Shreveport; Jian Zhou, University of Hawaii at Manoa

### Financial Accounting and Reporting Section

- Room 11.01** **Valuation Effect of Earnings Quality on Hotel Firm Value.** Ying Chen, Southern Arkansas University
- Room 11.02** **Earnings Quality and Product Market Competition: Real Effects During Economic Recessions.** Jiayin Li, Rutgers, The State University of New Jersey
- Room 11.03** **Large Government Shareholders and Derivative Use Efficiency: Evidence from Chinese Local State-Owned Enterprises.** Huimin Guo, Macquarie University; Zheyao Pan, Macquarie University; Gary Tian, Macquarie University
- Room 11.04** **Labor Unionization and Real Earnings Management: Evidence from Labor Elections.** Tao Chen, Nanyang Technological University; Jimmy Chengyuan Qu, Nanyang Technological University
- Room 11.05** **Misreporting with Style: The Role of CEOs versus CFOs.** Denny Kutter, University of Potsdam; Katharina Weiß, Ludwig Maximilian University of Munich
- Room 11.06** **Target Accounting Quality and Merger Consideration Design.** Yuyun Zhou, University of Central Oklahoma

**Session B—Rooms 12–22****Financial Accounting and Reporting Section**

- Room 12.01** **What Happens to IPRD after It Is Capitalized?** Thomas D. Dowdell, Jr., North Dakota State University; Steve Lim, Texas Christian University
- Room 12.02** **Intentionally Skipped**
- Room 12.03** **Management of Operating Cash Flows before and after the Scandals in the Early 2000s: An Examination of Meeting or Beating Analyst Cash Flow Forecasts.** Jen J. Chang, Sungkyunkwan University; Juan José Molina Hernández, Fedecredito; Yong Gyu Lee, Seoul National University; Young-Zik Shin, Chonnam National University
- Room 12.04** **Corporate Strategic Disclosure about Major Customer Identities: Evidence from Institutional Cross-Ownership.** Lijun Lei, The University of North Carolina at Greensboro; Qing Sydney Shu, Miami University
- Room 12.05** **The Tax Cut and Jobs Act (2017) as a Driver of Pension De-Risking: A Comprehensive Examination.** Divya Anantharaman, Rutgers, The State University of New Jersey; Saipriya Kamath, The London School of Economics and Political Science; Shengnan Li, Rutgers, The State University of New Jersey
- Room 12.06** **How Do Accruals Differ for Physical versus Knowledge Firms?** Aneel Iqbal, University of Calgary; Anup Srivastava, University of Calgary

**Financial Accounting and Reporting Section**

- Room 13.01** **Examining the Performance of Corporate Acquisitions Based on the Motive for the Acquisition.** Bingyi Chen, Suffolk University; Ariel Markelevich, Suffolk University; Irene Guannan Wang, Suffolk University
- Room 13.02** **Do Non-Earnings Tweets Increase Information Asymmetry?** Amanda Awyong, Singapore Management University; Richard Crowley, Singapore Management University; Liandong Zhang, Singapore Management University
- Room 13.03** **Costs Associated with Exit or Disposal Activities: A Topic Modeling Investigation of Disclosure and Market Reaction.** Charles P. Cullinan, Bryant University; Richard Holowczak, Baruch College—CUNY; David Louton, Bryant University; Hakan Saraoglu, Bryant University
- Room 13.04** **The Impact of CEO Overconfidence on Profitability and Stock Return: A Firm's Life Cycle Perspective.** Sebahattin Demirkan, Manhattan College; Birendra K Mishra, University of California, Riverside; Tuba Toksoz, Koc University
- Room 13.05** **Does Real Earnings Management Adversely Affect Analyst Coverage and Forecasts?** Guanming He, Durham University; April Zhichao Li, Durham University; Richard Slack, Durham University
- Room 13.06** **Business Strategy and Performance Measures in CEO Compensation Contracts.** Rajiv Banker, Temple University; Rong Huang, Fudan University; Xiaorong Li, Shanghai Jiao Tong University; Bo Zhang, Renmin University of China; Siqi Zhou, Fudan University

**Financial Accounting and Reporting Section**

- Room 14.01** **Corporate Governance, Managerial Discretion in Risk Factor Disclosures, and Cost of Public Debt.** Abiodun S. Isiaka, University of Regina
- Room 14.02** **Earnings Disclosure Activity via Twitter of the S&P 500 Firms: An Analysis of Information Content and Audience Response.** Jamie Johnston, University of St.Gallen
- Room 14.03** **Passive Institutional Investors and Post-Earnings Announcement Drift.** Jingxin Hu, Syracuse University; Lihong Liang, Syracuse University

- Room 14.04** **Derivative Disclosures and Managerial Opportunism.** Guanming He, Durham University; Helen Ren, University of Liverpool
- Room 14.05** **SFAS161 Derivative Disclosures and Interest Rate Risk Exposure—Evidence from Fair Value Hedge.** QiuHong Zhao, Texas A&M University—Corpus Christi
- Room 14.06** **Narrative Conservatism.** Juan Manuel García Lara, Universidad Carlos III de Madrid; Beatriz García Osma, Universidad Carlos III de Madrid; Fengzhi Zhu, Universidad Carlos III de Madrid

### Financial Accounting and Reporting Section

- Room 15.01** **Spinoff Returns.** Wilbur Chen, Harvard University; Suraj Srinivasan, Harvard University
- Room 15.02** **Activist Driven Spinoffs.** Wilbur Chen, Harvard University; Suraj Srinivasan, Harvard University
- Room 15.03** **Spillover Effects of Bankruptcy on Voluntary Disclosure.** Z. Gao, The Australian National University; Leye Li, UNSW Sydney; Louise Lu, The Australian National University; Rencheng Wang, Singapore Management University
- Room 15.04** **Do You Hear the People's Saying? The Voice of Individual Investors.** Jacky Chau, The Chinese University of Hong Kong; Shufang Lai, Southern University of Science and Technology; Yong George Yang, The Chinese University of Hong Kong
- Room 15.05** **Refinancing Risk and Working Capital Accrual Investment.** Shu-Ling Wu, National Taiwan University
- Room 15.06** **Relative Peer Quality and The Readability of 10-K Reports.** Xiaohua Wu, Queensland University of Technology; Yuyu Zhang, Queensland University of Technology; Elisabeth Sinnewe, Queensland University of Technology

### Financial Accounting and Reporting Section

- Room 16.01** **A Contrast of the Popularity and the Interpretation of Non-GAAP Earning Disclosures in Different Industries.** Kang Cheng, Morgan State University; Barkat Ullah, Morgan State University; Mohammad Tavakolifar, Morgan State University
- Room 16.02** **Market Valuation of In-Process Research and Development.** Thomas D. Dowdell, Jr., North Dakota State University; Michael D. Kimbrough, University of Maryland; Steve C. Lim, Texas Christian University
- Room 16.03** **Corporate Innovation in the Cyber Age.** Gabriele Lattanzio, Monash University; Yue Ma, The University of Oklahoma
- Room 16.04** **The Quality of Earnings Information in Dual-Class Firms: Persistence and Predictability.** Rimona Palas, College of Law and Business, Israel; Dov Solomon, College of Law and Business, Israel
- Room 16.05** **U.S. Pharmaceutical Firm Efficiency and Valuation in the Wake of the Affordable Care Act: A Data Envelopment Analysis.** Shaowen Hua, California State University, Monterey Bay; Pingjun Jiang, La Salle University; Gary Schneider, California State University, Monterey Bay
- Room 16.06** **The Value Relevance of Goodwill and Its Components After Implementation of SFAS 141(R).** Shin Hyoung Kwon, Hanyang University ; Irene Guannan Wang, Suffolk University

### Financial Accounting and Reporting Section

- Room 17.01** **Innovations and Earnings Non-Synchronicity: Evidence from Industry M&A Activities.** Shih-Chu Chou, San Francisco State University; Yu-Fang Chu, The University of Texas at Dallas
- Room 17.02** **The Impact of Appointment or Departure of Independent Directors with Industry Expertise on Financial Statement Comparability.** Yu-Hsuan Chung, National Chung Cheng University
- Room 17.03** **Does Political Uncertainty Restrain Informative Disclosure?** Marwa Soliman, University of Ottawa
- Room 17.04** **Pension Plan Characteristics, Regulatory Changes in Pension Accounting, and Annual Report Readability.** Tsung-Kang Chen, National Yang Ming Chiao Tung University ; Yijie Tseng, Fu Jen Catholic University

**Room 17.05 Organizational Psychological Capital and Financial Reporting Quality.** Avishek Bhandari, University of Wisconsin–Whitewater; Hamid Vakilzadeh, University of Wisconsin–Whitewater; Yi Xu, University of Wisconsin–Whitewater

### Financial Accounting and Reporting Section

**Room 18.01 Readability of Asset Securitization Reporting, Regulatory Changes of SFAS No. 166/167, and Bank Holding Company's Credit Risk.** Tsung-Kang Chen, National Yang Ming Chiao Tung University

**Room 18.02 Does Target Firms' Product Advertising Generate Acquisition Synergies?** Seung Won Lee, The Pennsylvania State University Harrisburg

**Room 18.03 How Do Uniformity and Flexibility in Classification Standards Affect Cash Flow Statement Comparability?** Mayer Chunzi Liang, University of Wisconsin–Madison

**Room 18.04 Financial Reporting Quality and Supply Contracts.** Dharmendra Naidu, Monash University; Kumari Ranjeeni, Asia-Pacific Applied Economics Association

**Room 18.05 Heightened Uncertainty, Management Earnings Forecasts and Forward-Looking Statements.** Tejshree Kala, The Australian National University; Vernon Mah, The Australian National University; Marvin Wee, The Australian National University

### Financial Accounting and Reporting Section

**Room 19.01 The Disclosure of Non-GAAP Earnings Information and the Value of Financial Analysts' Stock Recommendation Revisions.** Changhee Lee, Ramapo College of New Jersey; Dan Palmon, Rutgers, The State University of New Jersey; Ari Yezegel, Bentley University

**Room 19.02 Investors' Reliance on Indicator Consistency at Earnings Announcements: Earnings Persistence or Indicator Precision?** Eunju Lee, Temple University

**Room 19.03 Mispricing of Other Comprehensive Income: Does the Location of Reporting OCI Matter?** Steve Lin, The University of Memphis; Paul Wu Pao Liu, National Cheng Kung University; Mengyu Ma, University of Central Arkansas

**Room 19.04 Who Anchors on Credit Spreads.** Yang Wang, The Hong Kong Polytechnic University

**Room 19.05 Information Disclosure, Product Market Competition and Payout Policy.** Kung-Cheng Ho, Zhongnan University of Economics and Law; Shih-Cheng Lee, Yuan Ze University; Chien-Ting Lin, Deakin University; Lee-Hsien Pan, SUNY, Geneseo

**Room 19.06 Does Inside Debt Compensation of CEOs Affect Payout Policy?** Artem Anilov, Higher School of Economics; Irina Ivashkovskaya, Higher School of Economics; Anna Vysotskaya, Higher School of Economics

### Financial Accounting and Reporting Section

**Room 20.01 Class 705 BMPS as an Ambitious Industry Force in the U.S.A.—A Case Study from 1998 to 2010. What This Means for Firm Value Post-Pandemic?** Sarah Hinchliffe, Long Island University

**Room 20.02 The Effects of Financial Constraints on the Market Value of Cash in a Mandatory Dividend Context.** Aviner Augusto Silva Manoel, University of São Paulo; Marcelo Botelho da Costa Moraes, University of São Paulo; Juliano Augusto Orsi Araujo, Universidade Ibirapuera

**Room 20.03 Anatomy of Timing Uncertainties in Accruals.** Ana Carolina Kolozsvari, Federal University of Rio de Janeiro; Marcelo Alvaro da Silva Macedo, Federal University of Rio de Janeiro

**Room 20.04 Current Expected Credit Loss Model (CECL) Based on Firm Loan Loss Elasticity.** Zane L Swanson, University of Central Oklahoma; Richard Green, Texas A&M University—San Antonio; Aminat Aloba, University of Central Oklahoma

**Room 20.05 Prudential Regulation under CECL.** Lanyi Zhang, University of Houston—Downtown

**Room 20.06 Secret-Keeping Segments.** C. S. Agnes Cheng, The Hong Kong Polytechnic University; Chengwei Wang, Sungkyunkwan University

### International Accounting Section

**Room 21.01 Is IFRS Taking Foreign Firms Out of U.S. Exchanges?** Manuela Dantas, California State University, Northridge

**Room 21.02 Understanding Foreign Institutional Investor's Investment Decisions in the Stock Markets of an Emerging Economy: A Case of Pakistan.** Harun Rashid, California State University, Dominguez Hills; Waqar Ghani, St. Joseph's University; Shahid Khan, The Pennsylvania State University Berks

**Room 21.03 Are Innovative Exporters Vulnerable to Anti-Dumping Investigations?** Yue Li, Xi'an Jiaotong University

**Room 21.04 Hedge Fund Activism in Japan: A Comparison between the First and Second Waves.** Kosuke Kikuchi, University of Tokyo; Hiroaki Miyachi, University of Tokyo; Fumiko Takeda, University of Tokyo

**Room 21.05 Share Pledging by Controlling Shareholders and Earnings Quality: Evidence from China.** Juan Wang, The State University of New York Oneonta; Xiangyan Shi, Southwestern University of Finance and Economics; Qian Hao, Kutztown University

**Room 21.06 Who Selects the Wrong Person? Evidence of Chief Accounting Officer Unqualification from Taiwan.** Shih-Bin Wu, National Cheng Kung University; Wu-Po Liu, National Cheng Kung University

### International Accounting Section

**Room 22.01 The Usefulness of Reported Goodwill and Goodwill Impairment Loss: Evidence from Japan, China, India, and Taiwan.** Shu-Hsing Wu, Chang Jung Christian University; Audrey Wen-hsin Hsu, National Taiwan University

**Room 22.02 Investigating the Effect of Audit Evidence Weighting on Auditor Objectivity.** Behrooz Badpa, Ilam University; Omid Pourheidari, Shahid Bahonar University of Kerman; Ahmad Khodamipour, Shahid Bahonar University of Kerman; Venkat Iyer, The University of North Carolina at Greensboro

**Room 22.03 Effects of the Evolution of Corporate Governance in Peru: Accounting Quality and Financial Performance.** Gustavo Tanaka, Kyoto University of Foreign Studies

**Room 22.04 Corporate Social Responsibility (CSR) in Peru: Financial Performance of Socially Responsible Companies.** Gustavo Tanaka, Kyoto University of Foreign Studies

**Room 22.05 The Influence of Mandatory Tax Disclosures in the Readability and Tone of Voluntary Tax Reports.** Sarah Hinchliffe, Long Island University

**Room 22.06 An Empirical Investigation on the Relationship between Non-Arm's-Length Transfer Pricing and Related Party Transactions.** Wen-Jye Hung, Min Jiang University; Tsui-Lin Chiang, Fu Jen Catholic University; Yi-Yin Ruan, Min Jiang University; Wen-Yu Chen, Min Jiang University; Yiting Pan, Min Jiang University

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Annual Meeting—San Diego, California

August 9–14, 2024  
Annual Meeting—Washington, DC

August 4–9, 2023  
Annual Meeting—Denver (Aurora), Colorado

## **Other AAA Meetings**

October 7–9, 2021  
Accounting Behavior and Organizations Research Conference  
San Antonio, Texas

October 23–24, 2021  
Diversity Section Meeting  
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October 29–30, 2021  
Teaching, Learning and Curriculum Section Midyear Colloquium  
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November 5–6, 2021  
Management Accounting Section/Institute of Management Accountants Teaching Case Conference  
Waltham, MA

December 3–5, 2021  
Accounting PhD Rookie Recruiting and Research Camp  
Miami, Florida

January 6–8, 2022  
Management Accounting Section Midyear Meeting  
Portland, Oregon

January 13–15, 2022  
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Financial Accounting and Reporting Section Midyear Meeting  
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January 27–29, 2022  
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