

**The Ninth International
Conference of the *Journal of
International Accounting Research*
(JIAR)**



**American
Accounting
Association**

International
Accounting

June 22–24, 2022

#AAA2022JIAR

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The Ninth International Conference of the JIAR

Wednesday, June 22, 2022

8:00 am–11:00 am EDT

Doctoral/New Faculty Consortium (Group A) Invitation Only
Accounting - 2.4 CH

7:00 pm–10:00 pm EDT

Doctoral/New Faculty Consortium (Group B) Invitation Only
Accounting - 2.4 CH

Thursday, June 23, 2022

8:00 am–8:50 am EDT

Plenary Session 1: Sunlight is the Best Disinfectant: Real-Time Comment Letters and Large M&As in China
Accounting - 1.0 CH

Moderator: Edward Lee, University of Manchester

Shuo Yang, The Hong Kong Polytechnic University
Discussant: Miguel Duro, IESE Business School

8:50 am–9:00 am EDT

Break

9:00 am–10:30 am EDT

Concurrent Sessions

1.01: Earnings Management
Accounting - 1.8 CH

Moderator: Changjiang (John) Wang, University of Cincinnati

Using Real Activities to Avoid Earnings Decreases and Losses during Economic Downturns
Hong Kim Duong, Old Dominion University

Major Government Customers and Earnings Smoothness
Huimin (Amy) Chen, University of Massachusetts Lowell
Jingrong Lin, University of Massachusetts Lowell
Anqi Tao, Nichols College

Thursday, June 23, 2022 (continued)

9:00 am–10:30 am EDT

Adverse Macroeconomic Shocks and Big Bath Accounting: Evidence from Banking Context

Martina Prisco, University of Naples Federico II

Alessandra Allini, University of Naples Federico II

David A. Ziebart, University of Kentucky

1.02: CSR and Governance 1

Accounting - 1.8 CH

Moderator: Luc Paugam, HEC Paris

The Effect of Nonfinancial Disclosures on Socially Responsible Investors: International Evidence from the Oil and Gas Industry

Mona Al-Dosari, University of East Anglia

Jenny Fairbrass, University of East Anglia

Ana Marques, University of East Anglia

Board Gender Diversity Interventions and Investments

David Godsell, University of Illinois at Urbana-Champaign

Dave (Young II) Baik, University of Illinois at Urbana-Champaign

Clara Xiaoling Chen, University of Illinois at Urbana-Champaign

ESG Contracting and Firm Value: Evidence from Canada

Amna Chalwati, Saint Mary's University

Oussema El Ajel, Brock University

Eymen Erraies, Tunis University

Samir Trabelsi, Brock University

1.03: Panel—Accounting in Eastern Europe

Accounting - 1.8 CH

Moderators: Maria Vulcheva, Florida International University

Maria Rykaczewski, Arizona State University

Panelists: Catalin Albu, Bucharest University of Economic Studies and IFAC

Elizabeth Gordon, Temple University

Eva Jermakowicz, Tennessee State University

Oksana Kim, Minnesota State University Mankato

10:30 am–11:00 am EDT

Break

11:00 am–11:50 am EDT

Social Hour

Ana Marques, University of East Anglia

Thursday, June 23, 2022 (continued)

11:50 am–12:00 pm EDT

Welcome

Steve Lin, The University of Memphis
Kenneth Lambert, The University of Memphis

12:00 pm–1:30 pm EDT

Panel—A Review of the 20-Year Anniversary of Worldwide IFRS Adoption

Accounting - 2.0 CH

Moderator: Mark DeFond, University of Southern California

Panelists:

Stefano Cascino, London School of Economics and Political Science
Holger Daske, University of Mannheim
Annita Florou, Bocconi University
Joachim Gassen, Humboldt University Berlin
Mingyi Hung, The Hong Kong University of Science and Technology

1:30 pm–1:45 pm EDT

Break

1:45 pm–2:35 pm EDT

Plenary Session 2: The Use of Shared Service Centers in the Audit Industry and the Impact on Financial Analyst Perceptions

Accounting - 1.0 CH

Moderator: Thomas Hansen, Virginia Commonwealth University

Markus Isack, Vienna University of Economics and Business
Ewald Aschauer, WU Vienna University of Economics and Business
Reiner Quick, Technical University Darmstadt
Discussant: Denise Hanes Downey, Villanova University

2:35 pm–6:00 pm EDT

Break

Concurrent Sessions

2.01: Financial Accounting 1

Accounting - 1.8 CH

Moderator: David Godsell, University of Illinois

Investors Perception of Mandatory Quarterly Reporting: Evidence from UK Interim Management Statements

Yuchen Zhang, UNSW Sydney

Helen Kang, UNSW Sydney

Kevin Li, UNSW Sydney

Proxy Voting and CEO Pay: Evidence from the Rejection of Inevitable Disclosure Doctrine

Xiaohui Li, The Hong Kong Polytechnic University

Yao Shen, Baruch College–CUNY

Jing Xie, The Hong Kong Polytechnic University

Does Financial Reporting Quality Change during and after a Crisis? A Systematic Review and Analysis

Amitav Saha, Macquarie University and The University of Notre Dame Australia

2.02: Financial Analysts and Revenue Recognition

Accounting - 1.8 CH

Moderator: Ya Wen Yang, Wake Forest University

Individual Investors and Social Media Analysts' Stock Coverage Behavior

Changyi Chen, National University of Singapore

Yang Goh, National University of Singapore

Bin Ke, National University of Singapore

Ding Li, Nanjing University

Do Government Subsidies Affect Analyst Forecast Accuracy?

Yiyan (Ian) Sun, The University of Manchester

Wei Jiang, The University of Manchester

Cheng (Colin) Zeng, The Hong Kong Polytechnic University

Customer Geographic Clustering and Revenue Recognition: Evidence from China

Jingran Zhao, The Hong Kong Polytechnic University

Yulong Yang, Tianjin University

Gaofeng Zou, Tianjin University

Thursday, June 23, 2022 (continued)

6:00 pm–7:30 pm EDT

2.03: Investment and Natural Disasters

Accounting - 1.8 CH

Moderator: Jeff Chen, Texas Christian University

Understanding the Disclosure Practices of Firms Affected by a Natural Disaster: The Case of Hurricanes

Ventsislav Stamenov, Georgia State University

Did U.S. Institutional Investment in Pakistani Public Firms Decrease after the Trade War Started between China and the U.S.?

Shahid Khan, The Pennsylvania State University Berks

Omais Haroon, Lahore University of Management Science

Collusive Public Corruption and Patterns of Corporate Investment

Moon Kyung Cho, Texas A&M International University

7:30 pm–7:45 pm EDT

Break

7:45 pm–9 :15 pm EDT

Concurrent Sessions

3.01: Accounting Disclosure

Accounting - 1.8 CH

Moderator: Jingran Zhao, Hong Kong Polytechnic University

Home Not So Sweet Home: An Examination of Retail Investors' Local Information Advantage Using Online Stock Forum Posts

Jingjing Xia, Wenzhou-Kean University

Jiaying You, Xiamen University

Shuyi Zhu, Xiamen University

The Tone in Narrative Disclosures and Financial Fundamentals: Evidence from Japanese Firms Listed on the U.S. Stock Exchange

Masumi Nakashima, Bunkyo Gakuin University

7:45 pm–9 :15 pm EDT

3.02: Innovation and Accounting

Accounting - 1.8 CH

Moderator: Helen Kang, UNSW, Sydney

Effect of R&D Employees' Capability Concentration and Accumulated Knowledge on Product Innovation Performance

Chia-Hsin Hung, Ming Chuan University

Does Shareholder Activism Stimulate Green Innovation?

Oussema El Ajel, Brock University

Samir Trabelsi, Brock University

Can Insider Board and Board Professionalism Improve Innovation Investment?

Hsien Ethan Hsueh, National Changhua University of Education

Yenn-Ru Chen, National Chengchi University

Chia-Hsiang Weng, National Chengchi University

3.03: Tax Avoidance 1

Accounting - 1.8 CH

Moderator: Jodi Henley, The University of Alabama

Trusting the Theft: Relative Performance Evaluation and Corporate Tax Avoidance

Kai Wu, Central University of Finance and Economics

Ke Shi, Central University of Finance and Economics

Corporate Reputation and Tax Avoidance Revisited: Evidence from Recognition of Well-Known Trademarks in China

Qiang Wu, The Hong Kong Polytechnic University

Hanzhong Shi, Huazhong University of Science and Technology

Kaishu Wu, University of Waterloo

Xin Yang, Hohai University

Management's Tone Change in MD&A and Tax Avoidance

Yicheng Wang, Xi'an Jiaotong-Liverpool University

3.04: Governance 2

Accounting - 1.8 CH

Moderator: Huifang Yin, Shanghai University of Finance and Economics

The Impact of Internal Governance on Conservatism: Evidence from Australia

Millie Liew, Curtin University

June Cao, Curtin University

Executive Compensation and Idle Capacity Expenses

Hui-Wen Hsu, Feng Chia University

Liu-Ching Tsai, National Chia-Yi University

Chaur-Shiuh Young, National Cheng Kung University

Friday, June 24, 2022

8:00 am–8:50 am EDT

Plenary Session 3: Labor Market Institutions, Environmental Disclosure, and Environmental Impacts

Accounting - 1.0

Moderator: Qiang Wu, The Hong Kong Polytechnic University

Nai-Yng Liu, National Central University

Hsuan-Lien Chu, National Taipei University

Albert Tsang, The Hong Kong Polytechnic University

Discussant: Clare Wang, University of Colorado Boulder

8:50 am–9:15 am EDT

Break

9:15 am–10:45 am EDT

Keynote Speaker

Accounting - 1.8 CH

Moderator: C. S. Agnes Cheng, University of Oklahoma

Open Questions for the Trillion Dollar ESG Movement

Speaker: Shivaram Rajgopal, Columbia University

10:45 am–12:00 pm EDT

Break

12:00 pm–1:30 pm EDT

Concurrent Sessions

4.01: Financial Accounting 2

Accounting - 1.8 CH

Moderator: Joanna Golden, The University of Memphis

Forward-Looking Sustainability Information and Financial Analysts

Janine Maniora, Heinrich-Heine-University Dusseldorf

Isabel Hertl, Technical University of Munich

Valuation Specialists and Earnings Management Using Fair Value Measurements: Evidence from International Banks

Alfred Bu, Queensland University of Technology

Troy Yao, Queensland University of Technology

Yuyu Zhang, Queensland University of Technology

Friday, June 24, 2022 (continued)

12:00 pm–1:30 pm EDT

The Effect of IFRS Adoption on U.S. Cross Listing Premium

Liu Yang, Southeastern Missouri State University

Steve Lin, The University of Memphis

4.02: Auditing Issues

Accounting - 1.8 CH

Moderator: Pietro Bianchi, Florida International University

Interpersonal Trust and Professional Skepticism in Negotiations During an Audit

Jacqueline M. Strakova, Johannes Kepler University

Linz Ewald Aschauer, WU Vienna University of Economics and Business

Lori S. Kopp, University of Lethbridge

The Effect of Pure Audit Firms, Non-Provision of Non-Audit Services to Audit Clients, and a Statutory Fee Schedule on Audit Quality Perceptions

Nicolas Pappert, Technical University of Darmstadt

Reiner Quick, Technical University of Darmstadt

European Evidence on Audit Firms' Spatial Distribution and Audit Quality

Maysam Ayoub, University of Antwerp

Kris Hardies, University of Antwerp

4.03: Panel: Stare Decisis: A Discussion on the Impact of Politics, Culture, and Global Institutions on the Success of IFRS

Accounting - 1.8 CH

Moderator: Stephen Salter, Middle Tennessee State University

Panelists:

Jarrett (Jerry) Decker, Middle Tennessee State University

Hong Kim Duong, Old Dominion University

Gaurav Gupta, The University of North Carolina at Wilmington

Felipe A. Janica, Ernst and Young

1 :30 pm–1:45 pm EDT

Break

Concurrent Sessions

5.01: CSR and Auditing

Accounting - 1.8 CH

Moderator: Joseph Zhang, University of Memphis

Corporate Sustainability Reporting and Performance in Europe: A Scoping Review

Anna Husmann, University of St.Gallen

Tami Dinha, University of St.Gallen

Gaia Melloni, HEC University of Lausanne

Toward Global Digitization of ESG Reporting Using XBRL

Mark Holtzblatt, Cleveland State University

Kristine Brands, United States Air Force Academy

The Effect of Auditing on Economic Output of Private Firms

Olga Bogachek, Free University of Bolzano

5.02: Tax Avoidance 2 and Auditor Skepticism

Accounting - 1.8 CH

Moderator: Elizabeth Gutierrez, National University of Chile

Anti-Takeover Provisions and Tax Avoidance

Xuemei Zhang, University of Science and Technology

Liya Hou, St. Cloud State University

Zhiying Hu, University of Science and Technology

Tax Avoidance and Financial Default: The Role of Corporate Life Cycle

Alessandro Gabrielli, University of Pisa

Giulio Greco, University of Pisa

Connecting through Zoom or Email? The Influence of Client-Specific Experience on Auditors' Skepticism in Remote Audits

Arizona Mustika Rini, University of Agder

5.03: Financial Accounting 3

Accounting - 1.8 CH

Moderator: Lucy Chen, Villanova University

Disclosure Attributes, IFRS and Business Acquisitions: Evidence from Emerging Market Multinationals' Cross-Border Acquisitions

Ekaete Efreteui, Newcastle University

Di Mao, University of Essex

Rekha Rao-Nicholson, University of Essex

Friday, June 24, 2022 (continued)

1:45 pm–3:15 pm EDT

Investor Style and Domicile and Financial Reporting Comparability

Stefano Coda, LABEX ReFi

Seraina C. Anagnostopoulou, University of Piraeus

Value Relevance of Comprehensive Income and Aggregate OCI: Evidence from U.S. Commercial Banks

Imen Fredj, Carthage University

Marjène Rabah Gana, Carthage University

Samir Trabelsi, Brock University

5.04: Earnings Management and Cross Listing 2

Accounting - 1.8 CH

Moderator: Sydney Shu, Miami University

Is Liquidity Risk Exposure Associated with Earnings and Capital Management? Results on the Unexplored Relationship in the European Banking Sector

Raffaella Casciello, University of Naples Federico II

Alessandra Allini, University of Naples Federico II

Marco Maffei, University of Naples Federico II

David Ziebart, University of Kentucky

Market Reaction to the Holding Foreign Companies Accountable Act

Zhenfeng Liu, University of Michigan–Flint

Ran Ling, Texas A&M University–Commerce

Ling Tuo, Old Dominion University

Luckin Coffee Case Study

Ran Ling, Texas A&M University–Commerce

Zhenfeng Liu, University of Michigan–Flint

Ling Tuo, Old Dominion University

5.05: Risk Signals and Human Rights Disclosure

Accounting - 1.8 CH

Moderator: Ana Marques, University of East Anglia

Special Treatment as a Risk Signal and its Implications to Investments in China Stock Markets

Li Huang, Eastern Washington University

Dan Yang, Beijing Foreign Studies University

Liu (Leo) Yang, Southeast Missouri State University

Ziying Yang, Southwestern University Finance and Economics

Do Cultural Dimensions Influence Human Rights-Related Disclosure Quality?

Rosa Lombardi, Sapienza University of Rome

Salvatore Principale, Sapienza University of Rome

Paola Paoloni, Sapienza University of Rome

Allesandro Sura, University of Rome

Friday, June 24, 2022 (continued)

1:45 pm–3:15 pm EDT

Environmental Disclosure in the European Financial Sector: The Impact of Religiosity and Religious Affiliation

Camilla Ciappei, University of Florence

Gianluca Moretti, University of Perugia

Simone Terzani, University of Perugia

Teresa Turzo, University of Perugia

3:15 pm–5:45 pm EDT

Break

5:45 pm–6:35 pm EDT

Plenary Session 4: The Changing Role of Accrual Accounting: International Evidence

Accounting - 1.0 CH

Moderator: Steve Lin, The University of Memphis

Siqi Li, Santa Clara University

Haidan Li, Santa Clara University

Discussant: Frank Zhang, Yale University

6:35 pm–7:30 pm EDT

Break

7:30 pm–9:00 pm EDT

Concurrent Sessions

6.01: Financial Accounting 4

Accounting - 1.8 CH

Moderator: Christo Karuno, Monash University

Recognition versus Disclosure and Managerial Discretion: Evidence from Japanese Pension Accounting

Masaki Kusano, Kyoto University

Which Firms Benefit from the Shanghai-Hong Kong Connect Program?

Richard D. Morris, UNSW Sydney

Lili Dai, UNSW Sydney

Helen Kang, UNSW Sydney

Grace Pownall, Emory University

Friday, June 24, 2022 (continued)

7:30 pm–9:00 pm EDT

Suppliers' Government Subsidies and the Supplier-Customer Relationship

Xiaohui Li, The Hong Kong Polytechnic University

Qiang Wu, The Hong Kong Polytechnic University

Xiaoxi Wu, Bocconi University

Cheng (Colin) Zeng, The Hong Kong Polytechnic University

6.02: Financial Accounting 5

Accounting - 1.8 CH

Moderator: Daifei Yao, Queensland University of Technology

Governance and Financial Performance of Charitable Foundations

Zheyu (Zoey) Lu, Queensland University of Technology

Alexandra Williamson, Queensland University of Technology

Yuyu Zhang, Queensland University of Technology

Adoption of Clawback Provisions and the Compensation Shielding Effect of R&D

Expenditures: The Role of Compensation Committee Quality

Hui-Wen Hsu, Feng Chia University

Liu-Ching Tsai, National Chia-Yi University

Ya-Chih Yang, National Cheng Kung University

Chaur-Shiuh Young, National Cheng Kung University

Unveiling the Dividend Puzzle: A Field Experiment

Jing Xie, The Hong Kong Polytechnic University

Xiaoqiao Wang, The Chinese University of Hong Kong

Bohui Zhang, The Chinese University of Hong Kong

Xiaofeng Zhao, Lingnan University

6.03: Governance 3

Accounting - 1.8 CH

Moderator: Shuo Yang, The Hong Kong Polytechnic University

Anti-Corruption and Corporate Investment: Evidence from a Quasi-Natural Experiment in China

Jinshuai Hu, Xiamen University

Ru Chen, Xiamen University

Jamie Yixing Tong, University of Queensland

Feida Zhang, University of Queensland

The Effect of Corporate Social Responsibility Assurance on its Value Relevance around the World

Lan Jin, Hong Kong Baptist University

Ahrum Choi, Hong Kong Baptist University

Gaoguang Zhou, Hong Kong Baptist University

Friday, June 24, 2022 (continued)

7:30 pm–9:00 pm EDT

Gender Equality and Cross-Border Mergers and Acquisitions: The Evidence with RCEP Targets

Yu-Lin Huang, National Taichung University of Science and Technology

Yenn-Ru Chen, National Chengchi University

Ting-Yu Chang, National Chengchi University

6.04: Management and CSR Research

Accounting - 1.8 CH

Moderator: Kevin Ow Yong, Singapore Institute of Technology

Effects of Employee Recognition Visibility on Employee Motivation

Chueh-Hua (Amy) Lin, National Chengchi University

Huaxiang Yin, Nanyang Technological University

Workplace Safety Incentives and Employee Safety

Russell Han, University of Illinois at Urbana-Champaign

Bok Baik, Seoul National University

David Park, Seoul National University

Do Auditors Respond to Trade Shocks?

Xiaohui Li Hong, The Hong Kong Polytechnic University

Wenjing Li, Jinan University

Yuanhuai Peng, Jinan University

Youchao Tan, Jinan University

Cheng (Colin) Zeng, The Hong Kong Polytechnic University

9:00 pm–10:00 pm EDT

Social Hour

Future AAA Annual Meetings

July 29–August 3, 2022

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

September 29–October 1, 2022

Midwest Region Meeting

St. Louis, Missouri

October 7–8, 2022

MAS/IMA Teaching Case Conference

Highland Heights, Kentucky

October 14–15, 2022

Accounting Behavior and Organizations Research Conference

Phoenix, Arizona

October 20–22, 2022

Joint Meeting of the Mid-Atlantic and Northeast Regions

New York, New York

October 28–29, 2022

Joint Meeting of the Diversity and TLC Sections

San Antonio, Texas

November 2–4, 2022

Accounting for an Ever-Changing World

New York, New York

January 5–7, 2023

Management Accounting Section Midyear Meeting

Atlanta, Georgia

January 12–14, 2023

Auditing Section Midyear Meeting

Austin, Texas

January 19–21, 2023

Financial Accounting and Reporting Section Midyear Meeting

Virtual

January 26–28, 2024

Joint Midyear Meeting of the AIS, SET and International Sections

Virtual

Wednesday, June 22, 2022

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Doctoral/New Faculty Consortium (Group B)

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1.02: CSR and Governance 1

1.03: Panel—Accounting in Eastern Europe

10:30 am–11:00 am EDT

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11:00 am–11:50 am EDT

Social Hour—Sponsored by Ana Marques, University of East Anglia

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Welcome

12:00 pm–1:30 pm EDT

Panel—A Review of the 20-Year Anniversary of Worldwide IFRS Adoption

1:30 pm–1:45 pm EDT

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The Use of Shared Service Centers in the Audit Industry and the Impact on Financial Analyst Perceptions

2:35 pm–6:00 pm EDT

Break

6:00 pm–7:30 pm EDT

2.01: Financial Accounting 1

2.02: Financial Analysts and Revenue Recognition

2.03: Investment and Natural Disasters

7:30 pm–7:45 pm EDT

Break

7:45 pm–9:15 pm EDT

3.01: Accounting Disclosure

3.02: Innovation and Accounting

3.03: Tax Avoidance 1

3.04: Governance 2

Friday, June 24, 2022

8:00 am–8:50 am EDT

Labor Market Institutions, Environmental Disclosure, and Environmental Impacts

8:50 am–9:15 am EDT

Break

9:15 am–10:45 am EDT

Keynote Speaker—Shivaram Rajgopal, University of Colorado Boulder

10:45 am–12:00 pm EDT

Break

12:00 pm–1:30 pm EDT

4.01: Financial Accounting 2

4.02: Auditing Issues

4.03: Panel: Stare Decisis: A Discussion on the Impact of Politics, Culture, and Global Institutions on the Success of IFRS

1:30 pm–1:45 pm EDT

Break

1:45 pm–3:15 pm EDT

5.01: CSR and Auditing

5.02: Tax Avoidance 2 and Auditor Skepticism

5.03: Financial Accounting 3

5.04: Earnings Management and Cross Listing 2

5.05: Risk Signals and Human Rights Disclosure

3:15 pm–5:45 pm EDT

Break

5:45 pm–6:35 pm EDT

The Changing Role of Accrual Accounting: International Evidence

6:35 pm–7:30 pm EDT

Break

7:30 pm–9:00 pm EDT

6.01: Financial Accounting 4

6.02: Financial Accounting 5

6.03: Governance 3

6.04: Management and CSR Research

9:00 pm–10:00 pm EDT

Social Hour