

2022 San Diego

Annual Meeting

Growing Our Impact

July 29–August 3, 2022

Program

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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.

OTHER ACTIVITIES

SUNDAY, JULY 31, 2022

4:00 PM–6:00 PM PDT

Leadership in Accounting Education Section Kickoff Reception
Marriott, Lobby Level, Grand Ballroom 3

5:30 PM–7:30 PM PDT

University of Missouri Reception
Hyatt, 32nd, Floor, Bayview

6:00 PM–8:00 PM PDT

EY Cocktail Reception
Hyatt, Second Level, Seaport GH

6:30 PM–8:30 PM PDT

Virginia Tech Reception
Marriott, Lobby Level, Grand Ballroom 13

7:00 PM–9:00 PM PDT

UGA School of Accounting Reception
Marriott, Lobby Level, Grand Ballroom 1

8:00 PM–9:30 PM PDT

Academy of Accounting Historians Ice Cream Social
Hyatt, Third Level, Mission Beach BC

8:00 PM–9:30 PM PDT

Deloitte Dessert Reception—Invitation Only
Hyatt, Second Level, Seaport F

MONDAY, AUGUST 1, 2022

7:00 PM–9:00 PM PDT

The University of Texas Alumni Reception
Hyatt, Second Level, Gaslamp AB

8:00 PM–10:00 PM PDT

BYU Reception
Marriott, Lobby Level, Grand Ballroom 8

OTHER ACTIVITIES (CONTINUED)

TUESDAY, AUGUST 2, 2022

6:45 AM–8:15 AM PDT

IMA Academic Breakfast—Invitation Only
Hyatt, Second Level, Seaport F

5:00 PM–6:30 PM PDT

AICPA Academics Reception
Hyatt, 32nd Floor, Bayview

5:30 PM–8:00 PM PDT

USC Leventhal AAA Reception
Hyatt, Third Level, Mission Beach B

6:30 PM–8:00 PM PDT

University of North Texas Alumni Reception
Hyatt, Second Level, Gaslamp AB

WEDNESDAY, AUGUST 3, 2022

5:30 PM–6:00 PM PDT

Closing Refreshment Break
Marriott, Lobby Level, Grand Ballroom Foyer

2022 ANNUAL MEETING

Bob Allen, The University of Utah, Presiding

AAA MANAGEMENT TEAM

Bob Allen, The University of Utah, President
Elaine G. Mauldin, University of Missouri, Past President
Mark Dawkins, University of North Florida, President-Elect
Mark Beasley, North Carolina State University, Vice President-Finance
Anne M. Farrell, Miami University, Vice President-Finance-Elect
Monte Swain, Brigham Young University, Council Chair
AAA Professional Staff
Yvonne Hinson, AAA Chief Executive Officer

Education Co-Chairs

Melissa Larson, Brigham Young University
Rose Layton, University of Southern California
Nick McGuigan, Monash University

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

Jill Mitchell, Northern Virginia Community College
Dick Walstra, Dominican University

Ethics Research Symposium Co-Chairs

Lisa R. Baudot, University of Central Florida
Dana M. Wallace, University of Central Florida

Faculty-Student Collaborations in Accounting (FASTCA) Co-Chairs

Marsha Huber, Institute of Management Accountants
Chenchen Huang, Carlow University

SECTION-SPONSORED CONCURRENT SESSIONS TEAM

Academy of Accounting Historians

John Keyser, Case Western Reserve University

Accounting Behavior and Organizations

Shankar Venkataraman, Bentley University
Tracie Majors, University of Southern California

Accounting Information Systems

Amanuel Tadesse, University of New Orleans
Nishani Vincent, The University of Tennessee at Chattanooga

Accounting Programs Leadership Group

Anne Magro, George Mason University

American Taxation Association

Steven Savoy, University of Illinois at Chicago
Andrew Finley, Claremont McKenna College

2022 ANNUAL MEETING

Auditing

Josh Gunn, University of Pittsburgh
Lauren Reid, Wake Forest University
Andrew Trotman, Northeastern University
Ally Zimmerman, Florida State University

Diversity

Royce Burnett, Old Dominion University
Maria T. Caban-Garcia, University of South Florida

Forensic Accounting

Dana Y. Hollie, The University of Toledo

Financial Accounting and Reporting

Michael Iselin, University of Minnesota—Minneapolis
Bob Resutek, University of Georgia

Gender Issues and Worklife Balance

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

Government and Nonprofit

Erica Harris, Florida International University

International Accounting

Jay Lee, University of Massachusetts Boston
Elizabeth Gutierrez, Universidad De Chile

Management Accounting

Fei Du, University of Illinois at Urbana-Champaign
Todd Thornock, University of Nebraska—Lincoln

Public Interest

Mitchell Stein, Western University

Strategic and Emerging Technologies

Chanta N. Thomas, Rutgers, The State University of New Jersey, Newark

Teaching, Learning and Curriculum

Rose Layton, University of Southern California

Two-Year College

Carolyn B. Hughes, Asheville-Buncombe Technical Community College

Visit the Exhibit Hall!
Hyatt, Lobby Level, Grand Hall

[illegible]

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Exhibit Hall Activities

Conference Badge Required



Sunday, July 31

3:00 PM–7:00 PM

5:30 PM

Early Bird Reception



Monday, August 1

8:00 AM–12:15 PM and 1:30 PM–5:00 PM

9:45 AM–10:15 AM

Refreshment Break

3:30 PM–4:00 PM

Refreshment Break



Tuesday, August 2

8:00 AM–12:15 PM and 1:30 PM–4:30 PM

9:45 AM–10:15 AM

Refreshment Break with **Drawing for Hotel Nights**

Have your badge scanned at the AAA Exhibit Hall booth to enter to **win four nights at the Gaylord Rockies during the 2023 Annual Meeting**. Visit the AAA Booth in the Exhibit Hall by 9:15 am and have your badge scanned to enter. You must be present to win.

3:30 PM–4:00 PM

Refreshment Break

Refreshment Break with Drawing for Scavenger Hunt

Download the App, select Scavenger Hunt, and scan QR codes from the Exhibitor's booth by 3:00 pm to enter.

Win a **\$100 Amex Gift Card** (Entry requires a minimum of 15 scans)

Win a **Apple 10.2-inch iPad** (Entry requires all Exhibitors scanned)

You must be present to win.

At-Large Panel Sessions

MONDAY AUGUST 1, 2022

10:15 AM–11:45 AM PDT

1.02 Continuing the Conversation: A Deeper Dive—Sustainability Disclosure Landscape
Hyatt, Second Level, Harbor AB

2:00 PM–3:30 PM PDT

2.02 Teaching Inspirations from the Cook Prize Winners
Hyatt, Second Level, Harbor AB

2.03 DEIB—Honest Conversations: The Experiences of LGBTQIA+ Accounting Faculty
Marriott, Lobby Level, Grand 2

4:00 PM–5:30 PM PDT

3.02 Shifting Student Stereotypes about Accounting Careers
Marriott, Lobby Level, Grand 3

3.03 10th Anniversary of Pathways Commission Report Release
Hyatt, Second Level, Seaport GH

3.04 Trueblood Mini-Seminar: Effective Learning through the Trueblood Case Study Series
Marriott, Lobby Level, Grand 11

At-Large Panel Sessions (continued)

TUESDAY/AUGUST 2, 2022

10:15 AM–11:45 AM PDT

4.01 Continuing the Conversation: Research Opportunities in Sustainability Reporting
Hyatt, Second Level, Harbor AB

4.02 DEIB Honest Conversations: Journeys of Accounting Firm DEIB Leaders
Hyatt, Second Level, Seaport G

2:00 PM–3:30 PM PDT

5.02 AAA DEIB Certificate: The Architecture of Inclusion
Hyatt, Second Level, Harbor AB

5.04 Strategies for Success in the College Classroom
Marriott, Lobby Level, Grand 8

4:00 PM–5:30 PM PDT

6.02 DEIB Honest Conversations: Journey of Accounting Academic Majority Leaders
Hyatt, Second Level, Seaport G

6.21 Innovating the Curriculum Beyond Traditional Accounting
Hyatt, Second Level, Harbor AB

6.22 Research Relevance: Conducting Research with a Broader Audience Mindset
Marriott, Lobby Level, Grand 3

WEDNESDAY/AUGUST 3, 2022

10:15 AM–11:45 AM

7.01 SOX 2002–2022: Birth, Maturity, Future
Hyatt, Second Level, Harbor AB

7.02 Effective Learning Strategies Award Winners (2022)
Hyatt, Second Level, Seaport G

2:00 PM–3:30 PM PDT

8.01 Innovation in Accounting Education Award Winners
Hyatt, Second Level, Harbor AB

FRIDAY, JULY 29, 2022

5:30 PM–7:00 PM PDT

Registration

Hyatt, Second Level, Seaport Foyer

Member Services/Help Desk

Hyatt, Second Level, Seaport Foyer

Service Project

Hyatt, Second Level, Seaport Foyer

SATURDAY, JULY 30, 2022

7:00 AM–6:00 PM PDT

Registration

Hyatt, Second Level, Seaport Foyer

Member Services/Help Desk

Hyatt, Second Level, Seaport Foyer

Service Project

Hyatt, Second Level, Seaport Foyer

7:30 AM–7:30 PM

Career Center and Member Services

Marriott, Lobby Level, Grand Ballroom 5

8:00 AM–5:30 PM PDT

Pre-Conference Workshops

8:00 AM–7:30 PM PDT

Conference on Teaching and Learning in Accounting (CTLA)

Marriott, Level One, Pacific Ballroom 18

SUNDAY, JULY 31, 2022

7:00 AM–6:00 PM PDT

Registration

Hyatt, Second Level, Seaport Foyer

Member Services/Help Desk

Hyatt, Second Level, Seaport Foyer

Service Project

Hyatt, Second Level, Seaport Foyer

7:30 AM–7:30 PM PDT

Career Center and Member Services

Marriott, Lobby Level, Grand Ballroom 5

8:00 AM–1:00 PM PDT

Conference on Teaching and Learning in Accounting (CTLA)

Marriott, Level One, Pacific Ballroom 18

SUNDAY, JULY 31, 2022

8:00 AM–4:30 PM PDT

Pre-Conference Workshops

8:00 AM–4:45 PM PDT

Ethics Research Symposium

Marriott, Level One, Pacific Ballroom 25

12:00 PM–1:00 PM PDT

Accounting Exemplar Award Luncheon

(included with Ethics Research Symposium; Pre-Purchase Required)

Marriott, Level One, Pacific Ballroom 26

3:00 PM–7:00 PM PDT

Exhibits

Hyatt, Lobby Level, Grand Hall

5:30 PM–7:00 PM PDT

Early Bird Reception (badge required)

Hyatt, Lobby Level, Grand Hall

7:00 PM–8:00 PM PDT

SECTION BUSINESS MEETING

Academy of Accounting Historians Section

Hyatt, Third Level, Mission Beach A

Dinner on Your Own

Monday Speaker

MONDAY PLENARY SPEAKER



Janine Guillot, CEO of the Value Reporting Foundation, Special Advisor to the International Sustainability Standards Board (ISSB)

Janine Guillot is Chief Executive Officer of the Value Reporting Foundation (VRF), a global nonprofit that helps businesses and investors develop a shared understanding of the relationship between sustainability performance and enterprise value. The VRF's resources—Integrated Thinking Principles, the Integrated Reporting Framework and SASB Standards—are used by businesses and investors in over 70 countries. Janine is also a Special Advisor to the International Sustainability Standards Board (ISSB), where she provides strategic advice and counsel to the ISSB Chair and IFRS Foundation Trustees, focusing on the consolidation of the VRF into the IFRS Foundation and the establishment of the ISSB.

Prior, Janine was CEO of the SASB Foundation (SASB). She led the establishment and widespread acceptance of SASB Standards as the leading industry-specific sustainability disclosure standards for the global capital markets. She also led the merger of SASB and the International Integrated Reporting Council (IIRC) to become the Value Reporting Foundation, a major step in simplifying the global sustainability disclosure landscape. As CEO of the Value Reporting Foundation, Janine works to advance progress towards a globally accepted corporate reporting system in which sustainability accounting develops the commensurate level of maturity, credibility and acceptance as financial accounting.

Janine has a distinguished career in financial services. Prior to joining SASB, she served as Chief Operating Investment Officer for the California Public Employees' Retirement System (CalPERS). Prior to CalPERS, she served as Chief Operating Officer for the European and Global Fixed Income businesses of Barclays Global Investors. At Bank of America, she served in Chief Financial Officer and Chief Administrative Officer roles for retail and commercial business units.

A graduate of Southern Methodist University (SMU), Janine began her career as a technical accountant and auditor with Ernst & Young. In recognition for her leadership at the intersection of sustainability, accounting and finance, Janine was selected as a 2020 and 2021 NACD Directorship 100 Honoree and named to the 2020 Business Insider's 100 People Transforming Business list.

Janine serves on the Board of Directors of the Value Reporting Foundation, the Marin Agricultural Land Trust, and Equilibrium Capital; on the Senior Advisory Board at the Center for Responsible Business at UC Berkeley's Haas School of Business; and on the Advisory Board of Blockchain Co-Investors. She is a former member of the FDIC's Systemic Resolution Advisory Committee and California's Climate-Related Risk Disclosure Advisory Group.

MONDAY, AUGUST 1, 2022

6:45 AM–8:15 AM PDT

SECTION BREAKFAST WITH BUSINESS MEETING (Pre-Purchase Required for Breakfast)

**Teaching, Learning and Curriculum Section
Hyatt, Second Level, Seaport F**

7:00 AM–8:15 AM PDT

SECTION BREAKFAST (Pre-Purchase Required for Breakfast)

**American Taxation Association Section
Marriott, Lobby Level, Grand Ballroom 9**

SECTION BREAKFAST WITH BUSINESS MEETING (Pre-Purchase Required for Breakfast)

**Strategic and Emerging Technologies Section
Marriott, Lobby Level, Grand Ballroom 11**

7:00 AM–5:00 PM PDT

**Registration
Hyatt, Second Level, Seaport Foyer**

**Member Services/Help Desk
Hyatt, Second Level, Seaport Foyer**

**Service Project
Hyatt, Second Level, Seaport Foyer**

7:30 AM–7:30 PM PDT

**Career Center and Member Services
Marriott, Lobby Level, Grand Ballroom 5**

8:00 AM–12:15 PM PDT

**Exhibits
Hyatt, Lobby Level, Grand Hall**

MONDAY, AUGUST 1, 2022

8:30 AM–9:45 AM PDT

Opening Plenary Session

Hyatt, Second Level, Seaport Ballroom D

Accounting - 1.0 CH

Speaker: Janine Guillot, CEO of the Value Reporting Foundation and Special Advisor to the International Sustainability Standards Board (ISSB)

Presentations:

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

T. Jeffrey Wilks, Brigham Young University

Guido Geerts, University of Delaware

Sidney Askew, Borough of Manhattan Community College—CUNY

2020 and 2021 AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize Award Recipients Recognition

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

Jeffery Cohen, Boston College

Greg Trompeter, University of Central Florida

Kimberly D. Westermann, California Polytechnic State University

*While the Deloitte Foundation is a proud sponsor of the Wildman Medal Award, the Foundation or Deloitte does not endorse individual recipients or the associated articles, monographs, books or other works.

9:45 AM–10:15 AM PDT

Coffee Break

Hyatt, Lobby Level, Grand Hall

Marriott, Lobby Level, Grand Ballroom Foyer

10:15 AM–11:45 AM PDT

SECTION BUSINESS MEETING

American Taxation Association Section

Marriott, Lobby Level, Grand Ballroom 10

PANEL SESSIONS

1.01 Digital Transformation in Accounting and Auditing

Marriott, Lobby Level, Grand 3

Accounting - 1.8 CH

Moderator: David Wood, Brigham Young University

Panelists: Jonathan Liljegren, Brigham Young University, formerly with Amazon, Freddie Mac, and PwC

Daniel E. O'Leary, University of Southern California

Donny Shimamoto, IntrapriseTechKnowlogies LLC



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 Presentation Certificate from the Annual Meeting? Please click the button below to learn how to request your certificate.

[Click Here](#)

Or visit the Annual Meeting webpage and then click on the button on the left-side titled CERTIFICATES to learn how to request your certificate.

Questions about membership or accessing your membership benefits?

Contact our Membership Team by email at info@aaahq.org.

MONDAY, AUGUST 1, 2022

10:15 AM–11:45 AM PDT

1.02 Continuing the Conversation: A Deeper Dive—Sustainability Disclosure Landscape

Hyatt, Second Level, Harbor AB

Accounting - 1.8 CH

Moderator: To Be Announced

Panelists: Khrystyna Bochkay, University of Miami
Janine Guillot, Value Reporting Foundation
Jeff Hales, The University of Texas at Austin
Rick Warne, University of Cincinnati

1.03 Center for Audit Quality Panel on Current Auditing

Hyatt, Second Level, Harbor C

Auditing - 1.8 CH

Moderator: Margot Cella, Center for Audit Quality

Panelists: Phillip Austin, BDO USA LLP
Adam Hallemeyer, RSM US LLP
Jennifer Joe, University of Delaware
Josh Jones, EY

1.04 Emerging Issues in International Taxation Research

Marriott, Lobby Level, Grand 2

Taxes - 1.8 CH

Moderator: Nathan Goldman, North Carolina State University

Panelists: Lisa De Simone, The University of Texas at Austin
Eva Eberhartinger, WU Vienna University of Economics and Business
Junwei Xia, Texas A&M University

1.05 Using Excel, Google Sheets, Tableau, Tableau Prep, Power BI, and Alteryx for Data Cleaning Projects: The What, Why, and How for Accounting Classes

Marriott, Lobby Level, Grand 8

Information Technology - 1.8 CH

Moderator: Wendy Tietz, Kent State University

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

1.06 The Great Join: Examining the Future of Finance and Accounting from an Employer Perspective

Hyatt, Second Level, Harbor G

Accounting - 1.8 CH

Moderator: Jan Taylor, AICPA

Panelists: Mike Decker, AICPA
Tom Hood, AICPA
Jan Taylor, AICPA

MONDAY, AUGUST 1, 2022

10:15 AM–11:45 AM PDT

CONCURRENT SESSIONS

1.07 Fraud Reporting and Restitution

Hyatt, Second Level, Balboa B

Accounting - 1.8 CH

Moderator: Iyad Rock, Lewis University

Restitution to the Public Interest or to the Victims? Capital Market Reaction to Negotiated Settlements. Jesus R. Jimenez Andrade, Texas A&M University—San Antonio

Discussant: To Be Announced

Whistleblowing at Social-Mission Organizations: The Impact of Value Congruence on the Likelihood of Employees to Report Fraud. Lauren A. Cooper, West Virginia University; Jiahui Lu, West Virginia University

Discussant: Francis J. Farina, Susquehanna University

1.08 Corporate Governance I

Marriott, Lobby Level, Grand 1

Accounting - 1.8 CH

Moderator: Michael Dambra, University at Buffalo, SUNY

All the King's Men: The Proportion of Named Executive Officers Hired by the CEO, Firm Risk, and Audit Pricing. John Campbell, University of Georgia; Weizhu Hou, Renmin University of China; Bo Zhang, Renmin University of China; Xindong Zhu, City University of Hong Kong

Discussant: David Volant, The University of Iowa

Growing Pains or Confidence? CEO Relative Age, Stress, and Firm Performance. Sean Cao, Georgia State University; Tao Shu, The Chinese University of Hong Kong, Shenzhen; Jasmine Wang, University of Virginia; Qinxu Wu, Baylor University

Discussant: John Donovan, University of Notre Dame

Institutional Blockholder Exit Threats and Corporate Social (Ir)responsibility. Hyun Jung Rim, The George Washington University; Edward Sul, The George Washington University

Discussant: Michael Dambra, University at Buffalo, SUNY

1.09 Executive Compensation

Marriott, Lobby Level, Grand 4

Accounting - 1.8 CH

Moderator: John M. Aland, Fairfield University

The Regulatory Shaming Role of SEC Comment Letters on Executive Compensation. Rachel M. Geoffroy, The Ohio State University; Sophia Hamm, Tulane University; Brent Schmidt, The Pennsylvania State University

Discussant: Rafael Copat, The University of Texas at Dallas

Do Cashflow Performance Metrics Incentivize CEOs to Be Better Innovators? Yiting Cao, California State University, Los Angeles; Victoria Dickinson, The University of Mississippi; Qi (Flora) Dong, Kennesaw State University; Hongrui (Harry) Feng, The Pennsylvania State University Erie

Discussant: Sarah Noor, Texas A&M University

Pay for Prudence. Salman Arif, University of Minnesota; John Donovan, University of Notre Dame; Yadav Gopalan, Indiana University Bloomington; Arthur Morris, The Hong Kong University of Science and Technology

Discussant: John M. Aland, Fairfield University

MONDAY, AUGUST 1, 2022

10:15 AM–11:45 AM PDT

1.10 Research Breakthroughs in Gender Issues and Work-Life Balance

Hyatt, Second Level, Balboa A

Accounting - 1.8 CH

Moderator: Maria J. Alvarez, Charles III University of Madrid

Gender Equality and Sustainable Strategies. Evidence from 30 S&P 500 Companies: ESG Risk Ranking and Non-Financial Reporting Issues. Natalia Ischenko, Higher School of Economics, Russia; Anna Vysotskaya, Higher School of Economics, Russia

Nuances of Remote Work: COVID-19 Exposes Unhappiness in the Workplace, Especially for Working Women in Accounting. Marsha M. Huber, Institute of Management Accountants; Chenchen Huang, Carlow University; David Law, Youngstown State University; Paulina Kassawat, Youngstown State University

“Office Glamour Work versus Office Housework” Gender Differences in Participation in and Subjective Evaluation of Non-Core Job Responsibilities. Jasmijn Bol, Tulane University; Hila Fogel-Yaari, The University of Texas at Arlington; Isabella Grabner, WU Vienna University of Economics and Business; Karen Sedatole, Emory University

Relationship of Judeo-Christian Ethicality to Financial Measures, Gender Equality, and Social Progress. Hannah Michelle Russell, Texas A&M University; Donald L. Ariail, Kennesaw State University; Katherine Taken Smith, Texas A&M University—Corpus Christi; Murphy Smith, Texas A&M University—Corpus Christi

1.11 Nonprofit

Marriott, Lobby Level, Grand 13

Accounting - 1.8 CH

Moderator: Erin Johnson, The University of Mississippi

Nonprofit Organization Ratings and Pay-to-Performance Sensitivity. Richard Dull, West Virginia University; Chen Zhao, West Texas A&M University

Discussant: Andrew Finley, Claremont McKenna College

Managerial Constraint or Tool for Expropriation: The Role of Board-Designated Endowments among Not-for-Profit Organizations. Andrew Finley, Claremont McKenna College; Curtis Hall, Drexel University

Discussant: Zhanel DeVides, The Pennsylvania State University Abington

Nonprofit Managerial Preferences and Cost Behaviors. Rajiv Banker, Temple University; Zhanel DeVides, The Pennsylvania State University Abington; Erica Harris, Florida International University

Discussant: Chen Zhao, West Texas A&M University

1.12 Performance Information and Incentives

Hyatt, Second Level, Harbor D

Accounting - 1.8 CH

Moderator: Sohee Kim, University of Kentucky

To Give Up or Not to Give Up: The Effect of Contract Frame and Target Difficulty on Effort Provision and Performance. Rachel Martin, Utah State University; Tyler Thomas, University of Wisconsin—Madison; Dimitri Yatsenko, University of Wisconsin—Whitewater

Discussant: Sohee Kim, University of Kentucky

A Moderated Mediation Model of the Fit between Management Regulatory Focuses and Employee Incentive Contracts on Employee Efforts. Sohee Kim, University of Kentucky; Jeremy Lill, The University of Kansas

Discussant: Dan Way, Clemson University

The Impact of Input Information in the Performance Report on Employee Performance. Tyler Thomas, University of Wisconsin—Madison; Todd Thornock, University of Nebraska—Lincoln

Discussant: Elien Voermans, KU Leuven

MONDAY, AUGUST 1, 2022

10:15 AM–11:45 AM PDT

1.13 Cost Structure and Management

Hyatt, Second Level, Harbor E

Accounting - 1.8 CH

Moderator: M. J. Kim, University of Wisconsin—Madison

Creditor Governance and Cost Management. Yuqi Gu, Willamette University; Bo Ouyang, The Pennsylvania State University Great Valley

Discussant: Abbie Daly, University of Wisconsin—Whitewater

Strategy Typology and Cost Structure: A Textual Analysis Approach. Rajiv Banker, Temple University; Rong Huang, Fudan University; Xiaorong Li, Shanghai Jiao Tong University; Yan Yan, Fairleigh Dickinson University

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

Customer Metrics as Key Drivers of Risk-Adjusted Stock Market Performance: Analysis of Industry KPIs and ACSI in Case of U.S. Public Hotel Chains (2004–2020). Ganna V. Demydyuk, Leiden University; Mats Carlback, Örebro University

Discussant: M. J. Kim, University of Wisconsin—Madison

1.14 Dilemmas in the Public Interest

Marriott, Lobby Level, Grand 12

Accounting - 1.8 CH

Moderator: Christian K. Sobngwi, The University of Texas Rio Grande Valley

The Unintended Consequences of Auditors' Materiality Disclosures on Whistleblowing Intentions. * PI Best Paper from 2022 FA Meeting. Mac Festa, University of Wyoming; D. Kip Holderness, West Virginia University; Megan Marie Jones, Xavier University; Richard A. Riley, West Virginia University

Regulatory Technologies and Boundaries of Accountability: Evidence from the Healthcare Sector. Kazeem Akinyele, University of Wisconsin—Oshkosh; Lisa Baudot, University of Central Florida; Jared Koreff, Trinity University; Steve Sutton, University of Central Florida

The Unintended Consequence of the Paycheck Protection Program: Evidence from Earnings Management. Haiyi Chen, The University of Texas at San Antonio; Harrison Liu, The University of Texas at San Antonio; Jennifer Yin, The University of Texas at San Antonio

Technology and Evidence in Non-Big 4 Assurance Engagements: Insights from the Covid-19 Pandemic. Elizabeth Altiero, University of Central Florida; Lisa Baudot, University of Central Florida; Mouna Hazgui, HEC Montreal

PANEL SESSION

1.15 Forvis: Developing Talent for the Future

Hyatt, Second Level, Harbor I

Accounting - 1.8 CH

Moderator: Yvonne Hinson, American Accounting Association

Panelists: Matt Snow, Chairman of Governing Board at FORVIS

Tammy Rivera, Managing Partner of Colorado-Salt Lake Markets at FORVIS

Tom Watson, CEO of FORVIS

Tricia Wilson, Chief Talent Officer at FORVIS

12:00 PM–1:45 PM PDT

Section Luncheons (Pre-Purchase Required for Lunch)

Auditing Section

Hyatt, Second Level, Seaport GH

Government and Nonprofit Section

Marriott, Lobby Level, Grand Ballroom 11

MONDAY, AUGUST 1, 2022

12:00 PM–1:45 PM PDT

SECTION LUNCHEON WITH BUSINESS MEETING (ticket required for lunch)

International Accounting Section

Marriott, Lobby Level, Grand Ballroom 9

Accounting - 1.0 CH

Speaker: Giorgio Gotti, The University of Texas Rio Grande Valley

Management Accounting Section

Hyatt, Second Level, Seaport F

Two-Year College

Hyatt, Third Level, Cove

1:30 PM–5:00 PM PDT

Exhibits

Hyatt, Lobby Level, Grand Hall

2:00 PM–3:30 PM PDT

SECTION BUSINESS MEETING

Government and Nonprofit Section

Marriott, Lobby Level, Grand Ballroom 10

PANEL SESSIONS

2.01 Where Are We Now? Auditors' Perspectives in Blockchain Implementation

Marriott, Lobby Level, Grand 3

Accounting - 1.8 CH

Moderator: Chi-Chun Chou, California State University, Monterey Bay

Panelists: Jun Dai, Michigan Technological University
Nen-Chen (Richard) Hwang, California State University, San Marcos
Donny Shimamoto, IntrapriseTechKnowlogies LLC

2.02 Teaching Inspirations from the Cook Prize Recipients

Hyatt, Second Level, Harbor AB

Accounting - 1.8 CH

Moderator: Susan Crosson, Emory University (Retired)

Panelists: Sidney Askew, Borough of Manhattan Community College—CUNY
Guido Geerts, University of Delaware
T. Jeffrey Wilks, Brigham Young University

2.03 DEIB—Honest Conversations: The Experiences of LGBTQIA+ Accounting Faculty

Marriott, Lobby Level, Grand 2

Behavioral Ethics - 1.8 CH

Moderator: Elaine Mauldin, University of Missouri

Panelists: Dereck Barr-Plliam, University of Louisville
Kirsten Cook, Texas Tech University
Theresa Hammond, San Francisco State University
Melvin Lamboy-Ruiz, Georgia Southern University
Anne Magro, George Mason University

MONDAY, AUGUST 1, 2022

2:00 PM–3:30 PM PDT

2.04 How to Build a Culture of Well-Being in the Post-Pandemic Workplace

Hyatt, Second Level, Harbor C

Accounting - 1.8 CH

Moderator: Natalie Churyk, Northern Illinois University

Panelist: Bambi Hora, University of Central Oklahoma
Reyna Estremera, KPMG LLP
Kathleen Schaum, KPMG LLP

2.05 Building Your Brand and Showcasing Your Expertise: Relevant Research Publishing and Public Speaking Opportunities

Hyatt, Second Level, Harbor G

Accounting - 1.8 CH

Moderator: Jan Taylor, AICPA

Panelists: Anna Howard, AICPA
Wendy Tietz, Kent State University

2.06 Is There Academic Integrity Anymore? The Challenges of High Tech in Today's Educational Environment

Hyatt, Second Level, Harbor H

Accounting - 1.8 CH

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

Panelists: Markus Ahrens, St. Louis Community College, Meramec
Cathy J. Scott, University of North Texas—Dallas

2.07 International Accounting History

Hyatt, Second Level, Balboa A

Specialized Knowledge - 1.8 CH

Moderator: Massimo Sargiacomo, University "G. d'Annunzio" of Chieti-Pescara

A Genealogy of Myths about the Rationality of Accounting in the West and in the East. Keith W. Hoskin, University of Birmingham; Debin Ma, University of Oxford;
Richard H. Macve, The London School of Economics and Political Science

Discussant: Timothy J. Fogarty, Case Western Reserve University

The Diffusion of Double Entry Before 1800. Alan Sangster, University of Aberdeen

Discussant: William H. Black, University of North Georgia

Gift of Independence: 30 Years of Reforms, Achievements, and Results in the Field of Accounting and Auditing in Uzbekistan. William H. Black, University of North Georgia; Erkin Temirovich Shodiev, Tashkent State University of Economics

Discussant: Yvette Lazdowski, University of New Hampshire

2.08 Justice and Governance Issues in Accounting Settings

Hyatt, Second Level, Balboa B

Accounting - 1.8 CH

Moderator: Heather Pesch, Oregon State University

A Proposal for Increasing Research Publication Efficiency within the Accounting Discipline. James N. Cannon, Utah State University; Olena V. Watanabe, Iowa State University

Discussant: Heather Pesch, Oregon State University

Global Justice and Tax Compliance Intentions. Jonathan Farrar, Wilfrid Laurier University; Amy M. Hageman, Kansas State University; Oliver Okafor, Ryerson University

Discussant: Timothy J. Fogarty, Case Western Reserve University

MONDAY, AUGUST 1, 2022

2:00 PM–3:30 PM PDT

Inexpert Supervision: Field Evidence on Boards' Oversight of Cybersecurity. Michelle Rene Lowry, Virginia Polytechnic Institute and State University; Anthony Vance, Virginia Polytechnic Institute and State University; Marshall D. Vance, Virginia Polytechnic Institute and State University

Discussant: Kyle W. Outlaw, The University of Mississippi

He, Him, His: Masculine Language in Professional Guidance and Assessed Equity and Inclusion of Women and LGBTQ+ People in the Profession. Marietta Peytcheva, Lehigh University

Discussant: Jeremy Douthit, The University of Arizona

2.09 Multinational Tax Issues

Marriott, Lobby Level, Grand 4

Taxes - 1.8 CH

Moderator: R. William Snyder, George Mason University

Foreign Tax Planning and Tax Payment Volatility. Shannon Chen, The University of Arizona; Katharine Drake, The University of Arizona; Frank Murphy, University of Connecticut; Junwei Xia, Texas A&M University

Discussant: R. William Snyder, George Mason University

CEO Bonus Incentives for Domestic and Foreign Performance. Kathleen Boylen, University of Wisconsin—Madison; Fabio Gaertner, University of Wisconsin—Madison; Melissa Martin, University of Illinois at Chicago

Discussant: Tyler Menzer, The University of Iowa

The Effect of U.S. Government Contracts on Tax-Motivated Income Shifting. Kevin Markle, Michigan State University; Michelle Nessa, Michigan State University; Xinjie Tang, Michigan State University

Discussant: Jennifer Glenn, The Ohio State University

The Effect of the Tax Cuts and Jobs Act on the Federal Tax Rate on Foreign Earnings of U.S. Multinational Corporations. Abbie Daly, University of Wisconsin—Whitewater; Paul Nylen, University of Wisconsin—Whitewater

Discussant: Tyler Johnson, University of Arkansas

2.10 Audit Market

Hyatt, Second Level, Harbor D

Accounting - 1.8 CH

Moderator: Paul Polinski, Florida State University

The Impact of Fresh Eyes: How a Change in the Engagement Team Impacts the Reporting of Internal Control Material Weaknesses. Hannah E. Richards, Winthrop University; Ramgopal Venkataraman, The University of Texas at Arlington

Shareholders' Perception of Auditor Type and Timing of Auditor Engagement: Evidence from Auditor Ratification. Jennifer K. Howard, California State University, Long Beach; Myungsoo Son, California State University, Fullerton; Hakjoon Song, California State University, Dominguez Hills

The Effect of Auditor Switch on Subsequent Auditor Effort, Auditor Conservatism, and Audit Quality. Essam Elshafie, Northeastern Illinois University

The Impact of Credit Market Development on Auditor Choice: Evidence from Banking Deregulation. Gus De Franco, Tulane University; Yuyan Guan, Nanyang Technological University; Yibin Zhou, The University of Texas at Dallas; Xindong Zhu, City University of Hong Kong

2.11 Critical Audit Matters

Hyatt, Second Level, Harbor E

Accounting - 1.8 CH

Moderator: James Justin Blann, University of Arkansas

Client-Specific Information in Key Audit Matters and Audit Risks. Emeline Deneuve, ESSEC Business School; Andrei Filip, ESSEC Business School; Anne Jeny, IESEG School of Management

Do Firms Respond to Auditors' Red Flags? Evidence from the Expanded Audit Report. Ionela Andreicovici, Frankfurt School of Finance and Management; Anne Jeny, IESEG School of Management; Daphne Lui, ESSEC Business School

MONDAY, AUGUST 1, 2022

2:00 PM–3:30 PM PDT

Does Tax Enforcement Inform Auditors' Risk Assessment? Evidence from Key Audit Matters. Jessica Berube, Virginia Polytechnic Institute and State University; Jingjing Huang, Virginia Polytechnic Institute and State University; Lijun Lei, The University of North Carolina at Greensboro; Sarah Stein, Virginia Polytechnic Institute and State University

Is Critical Audit Matter an Indicator of Poor Accruals Quality? Yuntian Li, HEC Montreal; Bing Luo, San Francisco State University; Zvi Singer, HEC Montreal; Jing Zhang, University of Colorado Denver

The Effect of Reporting Critical Audit Matters on Audit Quality and Auditor Conservatism. Essam Elshafie, Northeastern Illinois University

2.12 Innovation in Audit

Hyatt, Second Level, Harbor I

Auditing - 1.8 CH

Moderator: Amanda Gates Carlson, University of Wisconsin—Madison

Rotation on Repeat Internal Audit Engagements: Enhancing Objectivity on Reporting Control Deficiencies. Michael Favere-Marchesi, Simon Fraser University

Breaking Barriers to Change: The COVID-19 Pandemic's Impact on Attitudes Toward and Willingness to Pay for Audit Innovation. Dereck Barr-Pulliam, University of Louisville; Amanda Gates Carlson, University of Wisconsin—Madison

Does Audit Committee Strength Diminish the Biasing Effects of Client Likability? Anna Cianci, Wake Forest University; Stephen Kuselias, Providence College; Jordan Lowe, Arizona State University; George Tsakumis, University of Delaware

What's Your Accounting Acumen: Evidence from a Survey of Regulation Crowdfunding Firms and Auditors. John M. Aland, Fairfield University

Newcomer Socialization Following the Covid-19 Pandemic in Public Accounting Firms: Challenges and Recommendations. Charles D. Bailey, James Madison University; Derek W. Dalton, Clemson University; Nancy L. Harp, Clemson University; Thomas J. Phillips, Jr., Louisiana State University

2.13 Financial Reporting Quality II

Marriott, Lobby Level, Grand 1

Accounting - 1.8 CH

Moderator: Minjae Kim, University of Minnesota

Disproportionate Insider Control and the Informativeness of Stock Returns about Future Earnings. Jason Bangert, The University of Tennessee; Linda A. Myers, The University of Tennessee; Roy Schmardebeck, The University of Tennessee

Discussant: Jingyi Qian, Emory University

Accounting Measurement Rules When Firms and Investors Have Bounded Rationality. Phillip C. Stocken, Dartmouth College

Discussant: Tong Lu, University of Houston

Managers' Use of External Information in Their Accrual Estimates: Evidence from the Impact of Stock Liquidity on Accrual Estimation Errors. Robert Fang, The Hong Kong Polytechnic University; Linda A. Myers, The University of Tennessee; Felipe Raymundo, University of Arkansas

Discussant: Minjae Kim, University of Minnesota

2.14 Market Efficiency

Marriott, Lobby Level, Grand 12

Accounting - 1.8 CH

Moderator: Minjae Kim, University of Minnesota

Former Investors and Long-Horizon Price Drifts in Response to Earnings News. Seong Jin Ahn, Korea Advanced Institute of Science and Technology; Salman Arif, University of Minnesota; Zachary Kaplan, Washington University in St. Louis

Discussant: Ayung Tseng, Georgetown University

Emotional Media Content, Investor Sentiment, and Long-Term Return Reversals. Prachi Deuskar, Indian School of Business; K. R. Subramanyam, University of Southern California; Peeyush Taori, The University of Hong Kong

Discussant: Vivek Raval, University of Illinois at Chicago

MONDAY, AUGUST 1, 2022

2:00 PM–3:30 PM PDT

Why Has PEAD Declined over Time: Increased Arbitrage or Decreased Earnings Persistence? Laura Kettell, The University of Texas at Austin; John McInnis, The University of Texas at Austin; Wuyang Zhao, The University of Texas at Austin

Discussant: Mary Lee, The University of Utah

2.15 ESG Information

Marriott, Lobby Level, Grand 13

Accounting - 1.8 CH

Moderator: Rachel Geoffroy, The Ohio State University

Misalignment between Firms' Environmental Disclosures and Environmental Policy Engagement. Scott A. Robinson, University of Colorado Boulder; Jonathan Rogers, University of Colorado; Nikki Skinner, University of Georgia; Laura Wellman, The Pennsylvania State University

Discussant: Ying Zhou, University of Connecticut

The Social Impact of Geographic Loan Distribution Disclosures: Evidence from the Community Reinvestment Act. Sydney Kim, University of Illinois at Urbana-Champaign; Oktay Urcan, University of Illinois at Urbana-Champaign; Hayoung Yoon, Southern Methodist University

Discussant: Miao Liu, Boston College

A New Measure of Employee Forecast Dispersion: Implications for Firm Efficiency. Ruyun Feng, University of Wisconsin—Madison; Michael D. Kimbrough, University of Maryland; Mayer Chunzi Liang, University of Wisconsin—Madison; Sijing Wei, Creighton University

Discussant: Darren Roulstone, The Ohio State University

2.16 Social Capital

Hyatt, Second Level, Balboa C

Accounting - 1.8 CH

Moderator: Hoyoung Kim, The University of Texas at Tyler

Inter-Firm Executive Connections in Supply Chains and Suppliers' Voluntary Disclosures. Ben Gu, The University of Texas at Arlington; Xiaoxiao Yu, Monash University

Discussant: Hoyoung Kim, The University of Texas at Tyler

Socially Oriented Misreporting in Mission-Driven Firms. Sun-Moon Jung, Seoul National University; Gwanhee Kim, Seoul National University; Jae Shin, Seoul National University

Discussant: Chuchu Liang, University of California, Irvine

Does Social Capital Mitigate Managerial Self-Dealing? Evidence from Insider Trading. Sung Gon Chung, Wayne State University; Jimmy Lee, Singapore Management University; Sang Park, Augusta University

Discussant: Xiaoxiao Yu, Monash University

3:00 PM–4:30 PM

Effective Learning Strategies

Hyatt, Lobby Level, Grand Hall

3:30 PM–4:00 PM PDT

Coffee Break

Hyatt, Lobby Level, Grand Hall

Marriott, Lobby Level, Grand Ballroom Foyer

4:00 PM–5:30 PM PDT

Section Business Meeting

Public Interest Section

Marriott, Lobby Level, Grand Ballroom 10

MONDAY, AUGUST 1, 2022

4:00 PM-5:30 PM PDT

PANEL SESSIONS

3.01 Neurodiversity: Implications for the Classroom and the Profession

Marriott, Lobby Level, Grand 8

Accounting - 1.8 CH

Moderator: Anne Magro, George Mason University

Panelists: Hiren Shukla, EY

Grace Williamson, University of San Diego

3.02 Shifting Student Stereotypes about Accounting Careers

Marriott, Lobby Level, Grand 3

Communications and Marketing - 1.8 CH

Moderator: Liz Barentzen, Center for Audit Quality

Panelists: Zlatana Alibegovic, Center for Audit Quality

Ariana Solis Gomez, Culture ONE World

3.03 10th Anniversary of Pathways Commission Report Release

Hyatt, Second Level, Seaport GH

Accounting - 1.8 CH

Moderator: Bruce Behn, The University of Tennessee

Panelists: Stephanie Bryant, AACSB

Mark Dawkins, University of North Florida

Guido Geerts, University of Delaware

Ellen Glazerman, EY

Dana Hermanson, Kennesaw State University

Mark Higgins, The University of Scranton

Yvonne Hinson, American Accounting Association

Gail Hoover King, Washburn University

Tracie Miller-Nobles, Franklin University

Gary Previts, Case Western Reserve University

Scott Showalter, North Carolina State University

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

Marriott, Lobby Level, Grand 11

Accounting - 1.8 CH

Moderator: Janet Butchko, Deloitte

Panelists: Stephen Moehrle, University of Missouri—St. Louis

Jennifer Reynolds-Moehrle, University of Missouri—St. Louis

3.05 Increasing Minority Representation in MSA Programs and the Accounting Profession

Hyatt, Second Level, Harbor C

Accounting - 1.8 CH

Moderator: Ronen Gal-Or, Bentley University

Panelists: Jennifer Neal, KPMG

Kathy Shoztic, Deloitte

Jay C Thibodeau, Bentley University

MONDAY, AUGUST 1, 2022

4:00 PM-5:30 PM PDT

3.06 Research Design Advantages in International Accounting Research

Marriott, Lobby Level, Grand 2

Accounting - 1.8 CH

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

Panelists: Andy Bauer, University of Waterloo
Francois Brochet, Boston University
Phillip Lamoreaux, Arizona State University

3.07 Intentionally Skipped

3.08 Facilitating DEI Conversations and Incorporating DEI Into Accounting Programs

Hyatt, Second Level, Harbor AB

Accounting - 1.8 CH

Moderator: Jessica Moran, North Carolina State University

Panelists: Sidney Askew, Borough of Manhattan Community College
Jessica Moran, North Carolina State University
Sandria Stephenson, Georgia College and State University

3.09 Engaging Accounting Students: Using Effective Learning Games to Convey Basic Concepts

Hyatt, Second Level, Seaport H

Accounting - 1.8 CH

Moderator: Carol B. Hughes, Asheville-Buncombe Technical Community College

Panelist: Connie M. Belden, Butler Community College
Tracie Miller, Franklin University
Larry Stephens, Austin Community College

CONCURRENT SESSIONS

3.10 The Interplay of Managers, Investors, Auditors, and Analysts

Hyatt, Second Level, Balboa B

Accounting - 1.8 CH

Moderator: Sohee Kim, University of Kentucky

The Effect of Audit Quality and Pre-Audit Financial Reporting Quality on Investor Decision-Making. Bret Sheeley, University of Nebraska—Lincoln; Todd Thornock, University of Nebraska—Lincoln

Discussant: Latoya L. Flint, The University of Mississippi

Are There Informational Benefits from Linguistic Mirroring? Evidence from Earnings Conference Calls. Kathryn Brightbill, Utah State University; R. Christopher Small, University of Houston; Jane Z. Song, University of Georgia

Discussant: Natalie Valle, Haskayne School of Business

The Effects of a Client's Social Media Disclosure and Audience Engagement on Auditor Judgment: A Social Penetration Theory Perspective. Laura Guichard Latiolais, University of Louisiana at Lafayette; Sanaz Aghazadeh, Louisiana State University; Owen Brown, Baylor University; Thomas J. Phillips, Jr., Louisiana State University

Discussant: Amanda Gates Carlson, University of Wisconsin—Madison

Management's Perceived Controllability and Information Valence. Ling Harris, University of Nebraska—Lincoln

Discussant: Brad Kamrath, University of Washington

MONDAY, AUGUST 1, 2022

4:00 PM-5:30 PM PDT

3.11 Tax Enforcement

Marriott, Lobby Level, Grand 4

Taxes - 1.8 CH

Moderator: Frank Murphy, University of Connecticut

Remote Tax Authority. Andrew Belnap, The University of Texas at Austin; Anthony Welsch, The University of Texas at Austin; Braden Williams, The University of Texas at Austin

Discussant: Christina Papacuri, Indiana University

The Deterrence Effect of Cross-Border Monitoring: Evidence from Foreign Tax Authority Enforcement. Sabrina Chi, Texas Tech University; Anh Vuong Persson, University of Illinois at Urbana-Champaign; Terry Shevlin, University of California, Irvine; Oktay Urcan, University of Illinois at Urbana-Champaign

Discussant: Mary Cowx, Arizona State University

Check Your Attitude: An Examination of Companies' Attitude toward Tax Enforcement. Hannah W. Judd, Texas A&M University; Sean McGuire, Texas A&M University; Connie D. Weaver, Texas A&M University; Junwei Xia, Texas A&M University

Discussant: Roy Martin, Oklahoma State University

How Do Investors Value the Publication of Tax Information? Evidence from the European Public Country-by-Country Reporting. Raphael Mueller, University of Mannheim; Christoph Spengel, University of Mannheim; Stefan Weck, ZEW—Leibniz Centre for European Economic Research

Discussant: Francis C. Murphy, University of Connecticut

3.12 Audit Committee

Hyatt, Second Level, Harbor I

Auditing - 1.8 CH

Moderator: Michelle Draeger, Colorado State University

Audit Committee Expertise, Securities Class Action Lawsuits, and Risk-Taking. Gopal Krishnan, Bentley University; Duncan Liu, Guangdong University of Finance and Economics; Wei Shi, Deakin University

Audit Committee Member as Lead Independent Director and Oversight Quality. Xinghua Gao, Washington State University; Yonghong Jia, Iowa State University

Audit Committee Within-Team Social Ties and Oversight Effectiveness. Xinghua Gao, Washington State University; Yonghong Jia, Iowa State University; Qian Wang, Iowa State University

Beyond Financial Expertise: What Do Investors Value in Audit Committee Members? Lauren M. Cunningham, The University of Tennessee; Laurie Ereddia, The University of Tennessee; James N. Myers, The University of Tennessee

3.13 Audit Fees

Hyatt, Second Level, Harbor D

Auditing - 1.8 CH

Moderator: Andrew John Imdieke, University of Notre Dame

Alternative Approaches to Restricting the Quantity of Consulting Services' Fees to Audit Clients. Pamela Kent, Queensland University of Michigan and The University of Adelaide; Kent A. Richard, University of Michigan—Dearborn; Grant Richardson, Macquarie University

Audit Firms' Intellectual Property and Price Competition in the Audit Market. Simon Dekeyser, KU Leuven Belgium; Lars Van Cutsem, KU Leuven Belgium; Marleen Willekens, KU Leuven; Victor Zuiddam, KU Leuven Belgium

Auditor Fee Revisions and Stock Price Crash Risk. Juting Huang, Drexel University; Scott E. Seavey, Florida Atlantic University

The Impact of Corporate Diversification on Audit Pricing: Complexity versus Coinsurance. Hajar El Mouttaqui, American University of Sharjah; Feras M. Salama, American University of Sharjah

MONDAY, AUGUST 1, 2022

4:00 PM-5:30 PM PDT

3.14 Audit Quality—JDM

Hyatt, Second Level, Harbor E

Auditing - 1.8 CH

Moderator: Julia Anne Ariel-Rohr, University of Wisconsin—Madison

The Effect of the Timing of Auditors' Communication of Critical Audit Matter Related Audit Procedures with the Audit Committee and Internal Inspection Risk.

Aubrey Whitfield, University of Massachusetts Amherst; Yoon Ju Kang, University of Massachusetts Amherst; Ken T. Trotman, UNSW Sydney

Discussant: To Be Announced

How Do Relative Performance Evaluation and Social Bonds Influence Expert Auditors' Peer-to-Peer Knowledge Sharing? Kendall Bowlin, The University of Mississippi; Margaret H. Christ, University of Georgia; Emily Hornok, Baylor University; Christy Sims Nielson, The University of Mississippi

Discussant: Francis J. Farina, Susquehanna University

Investor Perceptions of Third-Party Engagement and Unlimited Liability as Means to Enhance Audit Quality: An Experimental Investigation. Reiner Quick, Technical University of Darmstadt

Discussant: Michael Favere-Marchesi, Simon Fraser University

Client Cooperation to Improve the Effectiveness of New Auditor Technology. Michael J. Mowchan, Baylor University; Philip M. J. Reckers, Arizona State University

Discussant: Kyle W. Outlaw, The University of Mississippi

3.15 Voluntary Disclosure I

Marriott, Lobby Level, Grand 1

Accounting - 1.8 CH

Moderator: Shuting Wu, Michigan State University

Are Mandatory Proprietary Disclosure and Voluntary Non-Proprietary Disclosure Complements or Substitutes? Evidence from SFAS No. 131. Zackery D. Fox, Texas A&M University; Jaewoo Kim, University of Oregon; Hunter Pearson, University of Oregon; Kyle Peterson, University of Oregon

Discussant: Yuan Zou, Harvard Business School

Information or Strategy: Managers' Discussion of Prior Conference Call Questions. Diana Choi, Purdue University; Danyang Jiang, University of International Business and Economics; Haoyuan Li, University of International Business and Economics

Discussant: Shuting Wu, Michigan State University

Voluntary Disclosure and the Earnings Announcement Premium. Amir Amel-Zadeh, University of Oxford; Qirong Song, University of Oxford

Discussant: Edgar Rodriguez-Vazquez, University of Washington

3.16 Mandatory Disclosure I

Marriott, Lobby Level, Grand 12

Accounting - 1.8 CH

Moderator: Chase Potter, Washington State University

Legislators' Demand for Firms' Financial Statements: Evidence from U.S. Congressional Redistricting Events. Jing Pan, Southern Methodist University

Discussant: Dana Wallace, University of Central Florida

3.17 Financial Reporting Issues I

Marriott, Lobby Level, Grand 13

Accounting - 1.8 CH

Moderator: Joe López-Vilaró, University of Arkansas

Financial Reporting Frequency and Managerial Learning from Stock Price. Steve Hillegeist, Arizona State University; Asad Kausar, American University; Arthur Kraft, City University of London; You-Il Park, University of Hawaii

Discussant: James Justin Blann, University of Arkansas

MONDAY, AUGUST 1, 2022

4:00 PM-5:30 PM PDT

The Effects of ASC 606 on Revenue Recognition. Waqar Ali, INSEAD; Ayung Tseng, Georgetown University

Discussant: Joe Lopez Vilaro, University of Arkansas

The Capital Market Consequences Associated with Classifying Unrealized Gains and Losses on Available-for-Sale (AFS) Equity Securities in GAAP Net Income. John Campbell, University of Georgia; James Carson, University of Georgia; Evan Eastman, Florida State University; Dan Yang, University of Georgia

Discussant: Nargess Golshan, University of Kentucky

6:00 PM

Welcome Reception (badge required)

Hyatt, Second Level, Seaport Ballroom D

Dinner on Your Own

Tuesday Speaker

TUESDAY PLENARY PRESIDENTIAL SCHOLAR SPEAKER



Patricia Dechow, University of Southern California

Patricia Dechow is the Robert R. Dockson Professor of Business Administration and a professor of accounting at the Marshall School of Business at the University of Southern California. She was previously a member of the faculty at the Haas School of Business at the University of California, Berkeley, where she served as Chair of the Accounting Group from 2008 to 2013. She has also taught at the University of Michigan and The Wharton School. One of the leading and most highly cited accounting researchers in the nation, Dechow's research focuses on accounting accruals, the quality of earnings, and the effect of analysts' forecasts on investors' perceptions of firm value. She has developed measures to determine whether a firm has manipulated its financial statements and her work has appeared in many journals that include *The Accounting Review*, *Contemporary Accounting Research*, and *Journal of Accounting and Economics*. Dechow received the American Accounting Association's Seminal Contribution to Accounting Literature Award in 2019 and received AAA Distinguished Contribution to Accounting Literature awards in 2010 and 2015 and the FARS Distinguished PhD Mentoring Award in 2020. She was inducted into the Australia Accounting Hall of Fame in 2022. Dechow

earned a bachelor's degree at The University of Western Australia and a doctorate in accounting and finance from the W.E. Simon School of Business Administration at the University of Rochester. She is currently Managing Editor of *Review of Accounting Studies*.

TUESDAY LUNCH PLENARY SPEAKER



Derreck Kayongo, Former CEO of the Center for Civil and Human Rights, Social Entrepreneur, Global Soap Project Founder, and CNN Hero

With his trademark panache, Derreck Kayongo tells his courageous story of survival, social entrepreneurship, and humanitarianism, and the life lessons he learned along the way.

From Ugandan refugee to successful entrepreneur, CEO, and renowned human rights activist, Derreck's journey inspires audiences to dream big. Through personable and articulate storytelling, he shares his visionary ideas for harnessing the power of observation and creative problem solving, applicable to any organization or community. It's all about taking responsibility while looking for opportunities to improve.

Derreck is the founder of the Global Soap Project: a humanitarian aid organization that collects discarded and unused soap from thousands of hotels worldwide, reprocesses it, then distributes it to in-need populations around the world.

The project was born from his simple observation about how much soap is available in hotels, and how much is thrown away when hotel rooms are turned. This observation turned into a simple yet innovative idea that is now battling global health issues in 90 countries. Hygiene-related diseases, and the resulting deaths, have dissipated in many at-risk communities, thanks in part to Derreck's creative problem solving.

The energy and enthusiasm levels are unmatched as Derreck brings his stories and principles to life. He identifies the key factors of his personal and professional success with the memorable acronym S.E.L.F.: Service, Education, Leadership and Faith. He calls upon his dynamic experiences to empower audiences, inspiring an entrepreneur spirit made possible only through creative problem solving. Derreck's emotionally-packed presentations linger long after his speech, empowering audiences to invent their own self-made motto of success so they can create tangible change in the world.

In creating this global humanitarian initiative, Derreck demonstrates that a simple yet novel idea has the power to transform millions of lives. That "the little guy can do something big." It is this creativity and innovation that led him to be named a 2011 CNN Top Ten Hero and a 2014 TED Talks speaker.

Derreck's demonstrated passion for helping others and commitment to innovative thinking led him to the role of CEO of the National Center for Civil and Human Rights. During his time as CEO, he elevated the visibility of the Center on a global scale, showcasing stories of victims of civil rights abuse and the heroic actions that changed the course of history.

Derreck is an advisory board member for The Fletcher School of Law and Diplomacy at Tufts University.

Derreck Kayongo is an internationally recognized visionary and humanitarian. The Global Soap Project demonstrates his creativity and innovation, making him a leader in both global health and environmental sustainability. His infectious optimism and powerful storytelling inspire audiences from all walks of life to see the bigger picture.

TUESDAY/AUGUST 2, 2022

7:00 AM-8:15 AM PDT

SECTION BREAKFAST WITH BUSINESS MEETING (ticket required for breakfast)

Accounting Information Systems Section

Hyatt, Third Level, Mission Beach BC

Diversity Section

Hyatt, Second Level, Gaslamp AB

Gender Issues and Worklife Balance

Hyatt, Third Level, Ocean Beach

7:30 AM-7:30 PM PDT

Career Center and Member Services

Marriott, Lobby Level, Grand Ballroom 5

8:00 AM-12:15 PM PDT

Exhibits

Hyatt, Lobby Level, Grand Hall

8:00 AM-5:00 PM PDT

Registration


Hyatt, Second Level, Seaport Foyer

Member Services/Help Desk

Hyatt, Second Level, Seaport Foyer

Service Project

Hyatt, Second Level, Seaport Foyer



2022 AAA Career Center at the Annual Meeting

July 30–August 2

The Career Center at the Annual Meeting (CCAM) is the AAA's most encompassing recruiting event. The 2022 CCAM brings candidates and recruiting institutions together to make career connections from across the world. The Interview Hall opens Saturday, July 30th.

Preparing for the Interview Process Workshop

Are you looking for some interview tips and insights? Be sure to attend **Workshop #22—Preparing for the Interview Process, Sunday, July 31st, 2:00 pm–3:30 pm.** Annual Meeting registrants interested in learning or reviewing skills that are helpful while going through the job seeking process are invited to attend.

Whether you are new to the job market or transitioning to a new career, this workshop will help you prepare. A panel of scholars will discuss what makes a successful candidate, how to stand out in the crowd and provide insight on the recruiting process. **There is no fee for this session, but registration is required.** Join us on Sunday, July 31st, from 2:00 pm–3:30 pm.

Interview Hall

We have expanded our Interview Hall hours and now have FREE WIFI. This year our scheduled start times begin at 7:30 am. Each day will have two sessions, **7:30 am–1:30 pm** and **1:30 pm–7:30 pm.** We have extended the availability by two hours. **The Interview Hall also has new days. It will kick off on Saturday, July 30th, and run through Tuesday, August 2nd.** We know that you want to make the most of your time at the Annual Meeting and think these extended hours, along with access to WIFI in both hotels will enable you to do just that. **Please note, the Interview Hall is not for walk-ins, interviews are by appointment only.**

Saturday July 30

7:30 am–1:30 pm
1:30 pm–7:30 pm

Sunday July 31

7:30 am–1:30 pm
1:30 pm–7:30 pm

Monday August 1

7:30 am–1:30 pm
1:30 pm–7:30 pm

Tuesday August 2

7:30 am–1:30 pm
1:30 pm–7:30 pm



**American
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Association**

Career Center

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TUESDAY AUGUST 2, 2022

8:30 AM–9:45 AM PDT

Plenary Session

Hyatt, Second Level, Seaport Ballroom D

Accounting - 1.0 CH

Presidential Scholar Speaker: Patricia Dechow, University of Southern California
Research Opportunities in Sustainability Reporting

Presentations:

Accounting Hall of Fame Inductions

Frank Donaldson Brown (1885–1965)

Robert Louis Bunting

Robert Ernest Verrecchia, The University of Pennsylvania

2020 and 2021 Accounting Hall of Fame Winners Recognition

Seminal Contributions to Accounting Literature Award

David Burgstahler, University of Washington

Ilija Dichev, Emory University

Outstanding Accounting Educator Award (sponsored by PricewaterhouseCoopers Foundation)

Alan Sangster, University of Aberdeen

Anne Wu, National Chengchi University

Issues in Accounting Education Best Paper Award

F. Greg Burton, Brigham Young University

Scott L. Summers, Brigham Young University

T. Jeffrey Wilks, Brigham Young University

David A. Wood, Brigham Young University

9:45 AM–10:15 AM PDT

Coffee Break

Hyatt, Lobby Level, Grand Hall (Drawing for 2023 Hotel Nights)

Marriott, Lobby Level, Grand Ballroom Foyer

9:45 AM–11:00 AM PDT

Emerging and Innovative Research and Research Interaction Forum

Hyatt, Lobby Level, Grand Hall

10:15 AM–11:45 AM PDT

PANEL SESSIONS

4.01 Continuing the Conversation: Research Opportunities in Sustainability Reporting Tuesday

Hyatt, Second Level, Harbor AB

Accounting - 1.8 CH

Moderator: Patricia Dechow, University of Southern California

Panelists: Patricia Dechow, University of Southern California

Omri Even-Tov, University of California, Berkeley

Peter Easton, University of Notre Dame

Maureen McNichols, Stanford University

Stefan Reichelstein, Stanford University

TUESDAY/AUGUST 2, 2022

10:15 AM-11:45 AM PDT

4.02 DEIB Honest Conversations: Journeys of Accounting Firm DEIB Leaders

Marriott, Lobby Level, Grand 8

Behavioral Ethics - 1.8 CH

Moderator: Mark Dawkins, University of North Florida

Panelists: Wendy Lewis, KPMG

Shannon Schuyler, PwC

4.03 Intentionally Skipped

4.04 Data Analytics Resources from the University of Illinois—Deloitte Foundation Center for Business Analytics

Hyatt, Second Level, Seaport H

Accounting - 1.8 CH

Moderator: To Be Announced

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

4.05 Forensic Accounting in the Classroom

Marriott, Lobby Level, Grand 3

Accounting - 1.8 CH

Moderator: To Be Announced

Panelists: Mike Brodsky, Deloitte

Kyle Baxter, Deloitte

4.06 Hints for Changing the Accounting Curriculum

Hyatt, Second Level, Seaport F

Accounting - 1.8 CH

Moderator: Judith A. Sage, Sage & Sage

Panelists: Natalie Churyk, Northern Illinois University

Mary Fischer, The University of Texas at Tyler

Nick McGuigan, Monash University

Judith A. Sage, Sage & Sage

Scott Showalter, North Carolina State University

Susan Wolcott, CPA Canada

4.07 What Has COVID Taught Us?

Marriott, Lobby Level, Grand 2

Accounting - 1.8 CH

Moderator: Robyn Barrett, St. Louis Community College

Panelists: Elise Bartley, University of Missouri

Kari Gingrich, University of Missouri

Amy Monson, St. Louis Community College

CONCURRENT SESSIONS

4.08 Blockchain Research

Marriott, Lobby Level, Grand 4

Information Technology - 1.8 CH

Moderator: Hwei C. Wang, University of Maryland Eastern Shore

Blockchain Adoption and Trade Credits. Jiangbo Huangfu, Florida Atlantic University; Robert Pinsker, Florida Atlantic University; Hanbing Xing, Florida Atlantic University

Discussant: Hrishikesh Desai, Arkansas State University

TUESDAY/AUGUST 2, 2022

10:15 AM-11:45 AM PDT

Blockchain and Earnings Management: Evidence from the Supply Chain. Donald Autore, Florida State University; Huimin Chen, University of Massachusetts Lowell; Nicholas Clarke, Middle Tennessee State University; Jingrong Lin, University of Massachusetts Lowell

Discussant: Lauren A. Cooper, West Virginia University

A Feasibility Study of Implementing Multichain Framework Using Hyperledger to Manage Information Sharing in a Dynamic Partnership. Chi-Chun Chou, California State University, Monterey Bay; Nen-Chen Richard Hwang, California State University, San Marcos; Chang-Wei Li, National Cheng Kung University; Tawei (David) Wang, DePaul University

Discussant: Graham Gal, University of Massachusetts Amherst

The Impact of the Similarity of White Papers between Initial Coin Offerings and Security Token Offerings on Fundraising. Shih-Chu Chou, San Francisco State University; Zhe-An Li, National Central University; Tawei (David) Wang, DePaul University; Ju-Chun Yen, National Central University

Discussant: Feiqi Huang, Pace University

4.09 Information Production

Hyatt, Second Level, Harbor G

Accounting - 1.8 CH

Moderator: Ivy Feng, University of Wisconsin—Madison

Information Production in the Machine Age: Evidence from Machine Adoption in the Asset Management Industry. Kai Du, The Pennsylvania State University; Miao Liu, Boston College; Shuyang Wang, Northeastern University

Discussant: Braiden Coleman, University of Georgia

Private Interaction with Management: Evidence from Textual Analysis of Analyst Reports. Yaping Zheng, McGill University

Discussant: Jason V. Chen, University of Illinois at Chicago

Supply Chain Network Centrality and Sell-Side Analyst Research. Juan A. Castillo-Bustamante, University of Maryland College Park; Rebecca Hann, University of Maryland College Park; Musa Subasi, University of Maryland College Park

Discussant: Ivy Feng, University of Wisconsin—Madison

4.10 Investor Processing

Hyatt, Second Level, Harbor H

Accounting - 1.8 CH

Moderator: Sheryl Zhang, Washington University in St. Louis

Differences in the Value Relevance of Identifiable Intangible Assets. Zachary King, University of Wisconsin—Madison; Thomas Linsmeier, University of Wisconsin—Madison; Daniel Wangerin, University of Wisconsin—Madison

Discussant: Owen Davidson, University of Georgia

The Expected Timing of Earnings Growth and Investors' Processing of Earnings News. Edgar Rodriguez-Vazquez, University of Washington

Discussant: Sheryl Zhang, Washington University in St. Louis

When and How Do Advertisements Affect Investors' Processing of Online Financial Information? Nicole Cade, University of Pittsburgh; Molly Mercer, DePaul University; Amanda Winn, The University of Kansas

Discussant: Thomas Ruchti, Carnegie Mellon University

4.11 Mergers and Acquisitions I

Hyatt, Second Level, Harbor I

Accounting - 1.8 CH

Moderator: Daniel Wangerin, University of Wisconsin—Madison

Learning from Peers' Private Information: Evidence from Failed M&A. Farzana Afrin, Boston College

Discussant: Daniel Wangerin, University of Wisconsin—Madison

TUESDAY/AUGUST 2, 2022

10:15 AM-11:45 AM PDT

Winner's Curse in Takeovers? Evidence from Investment Bank Valuation Disagreement. Tingting Liu, Iowa State University; Tao Shu, The Chinese University of Hong Kong, Shenzhen; Jasmine Wang, University of Virginia

Discussant: Scott Robinson, University of Colorado Boulder

Venture Capital and Private M&A Contracting. Lauren Vollon, The University of Chicago

Discussant: Farzana Afrin, Boston College

4.12 Financial Reporting Quality I

Hyatt, Second Level, Harbor D

Accounting - 1.8 CH

Moderator: Ying Zhou, University of Connecticut

Firm Opacity and Retail Investments in Attention-Grabbing and Lottery-Like Stocks: Evidence from Robinhood Investors. Zhan Gao, Lancaster University; Jacob Justus Leidner, University of Würzburg; James N. Myers, The University of Tennessee; Linda A. Myers, The University of Tennessee

Discussant: Chandrani Chatterjee, The University of Texas at Arlington

Management's Materiality Reporting Decisions. Jonathan Black, Purdue University; Preeti Choudhary, The University of Arizona; Theodore Goodman, Purdue University

Discussant: Ashish Ochani, Cornell University

The Special Role of Bank Earnings for Predicting GDP Growth. Robert Bushman, The University of North Carolina at Chapel Hill; Boaz Noiman, The University of North Carolina at Chapel Hill

Discussant: Ying Zhou, University of Connecticut

4.13 Analyst Information Preferences

Hyatt, Second Level, Harbor E

Accounting - 1.8 CH

Moderator: Michael Durney, The University of Iowa

Analysts' Non-GAAP Exclusions to Forecast Lower Earnings (but Higher Valuations). Stephannie A. Larocque, University of Notre Dame; Wuyang Zhao, The University of Texas at Austin

Discussant: Henry Laurion, University of Colorado Boulder

Financial Analysts' Preferences Regarding Income Statement Presentation. Kristian D. Allee, University of Arkansas; Devon Erickson, Utah State University; Adam M. Esplin, The University of Texas at El Paso; Teri Lombardi Yohn, Emory University

Discussant: Michael Durney, The University of Iowa

4.14 Alternative Information Sources I

Hyatt, Second Level, Harbor F

Accounting - 1.8 CH

Moderator: Jacob Jaggi, Washington State University

Firm Network, Aggregate Idiosyncratic Accounting Earnings, and GDP. Zhujin Guo, University of Missouri

Discussant: Jacob Jaggi, Washington State University

News from Afar: The Information Role of Nonlocal Investors in Guiding Investment Decisions. Rui Ray Gao, University of Rochester; Xixi Xiao, University of Rochester

Discussant: Nathan C. Goldman, North Carolina State University

Signal and Noise in the Aggregate Earnings—GDP Relation. Lindsey A. Gallo, University of Michigan; Hengda Jin, The University of Utah; Suhas A. Sridharan, Emory University

Discussant: Samuel B. Bonsall, The Pennsylvania State University

4.15 Impact of International Governance and Regulation

Hyatt, Second Level, Balboa A

Accounting - 1.8 CH

Moderator: Mark Myring, Florida International University

Officer Hiring, Compensation and Firm Performance: Evidence from Korea. Eunsang Jee, Yonsei University; Sungkyu Sohn, Yonsei University

Retail Investor Attention and IPO Prices with a Pre-IPO Market. Lanfeng Kao, National University of Kaohsiung; Anlin Chen, Sun Yat-sen University; Cheng-Shou Lu, National Kaohsiung University of Science and Technology

Industry Norms, Regulatory Attention, and Audit Judgment. Qingmei Xue, Nanjing University; Huajuan Yuan, University of Lausanne

Gender-Diversity in the Boardroom: What Women in the Boardroom Can Bring to Tunisian Companies? Salem L. Boumediene, University of Illinois at Springfield; Salma Boumediene, Naval Postgraduate School

Insiders Share Pledging, Legislative Change, and Cash Holdings. Ching-Lung Chen, National Yunlin University of Science and Technology; Chao-Jung Pan, National Yunlin University of Science and Technology; Shih-Ming Huang, National Yunlin University of Science and Technology; Chung-Min Ho, National Yunlin University of Science and Technology

4.16 Disclosure and Information Environment: International Evidence

Hyatt, Second Level, Balboa B

Accounting - 1.8 CH

Moderator: Changjiang Wang, University of Cincinnati

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

Discussant: Christine Liu, University of Toronto

Does Climate Risk Influence Analyst Forecast Accuracy? Ji Woo Ryou, West Virginia University

Discussant: Ana Marques, University of East Anglia

Creditor Rights and Related-Party Transactions: Evidence from the Implementation of the Insolvency Reforms in India. Ole-Kristian Hope, University of Toronto; Christine Liu, University of Toronto; Dushyantkumar Vyas, University of Toronto

Discussant: Siva Nathan, Georgia State University

4.17 International Accounting and Earnings Quality

Hyatt, Second Level, Balboa C

Accounting - 1.8 CH

Moderator: Jay Lee, University of Massachusetts Boston

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

Discussant: Jay Lee, University of Massachusetts Boston

Bank Affiliated Directors and Earnings Management in Emerging Markets: Evidence from India. Nemiraja Jadyappa, Indian Institute of Management; L. Emily Hickman, California Polytechnic State University, San Luis Obispo; Santosh Kumar Shrivastav, Institute of Management Technology; Hanish Rajpal, Goa Institute of Management; Navneet Kaur, Amrita University

Discussant: Janean Rundo, University of Cincinnati

The Evolution of Financial Reporting Quality for Companies Listed on the Tadawul Stock Exchange in Saudi Arabia: New Emerging Markets' Evidence. Robert Houmes, Jacksonville University; Waleed Alsuhaibani, Jacksonville University; Daphne Wang, Jacksonville University

Discussant: L. Emily Hickman, California Polytechnic State University, San Luis Obispo

Bubbles for Fama: Do Accruals Play a Role? Salman Arif, University of Minnesota; Edward Sul, The George Washington University

Discussant: Hong Kim Duong, Old Dominion University

4.18 Relative Performance Evaluation

Marriott, Lobby Level, Grand 12

Accounting - 1.8 CH

Moderator: Melissa Martin, University of Illinois at Chicago

Benchmarking Peer Pay-Performance Sensitivity for CEO Equity Incentives. Sun-Moon Jung, Seoul National University

Discussant: Melissa Martin, University of Illinois at Chicago

Why Do Companies Use Different Peers for Pay Benchmarking versus Relative Performance Evaluation? Anthony Chen, California State University, Fullerton; James Jianxin Gong, California State University, Fullerton; Chuchu Liang, University of California, Irvine

Discussant: Pankaj Nagpal, Case Western Reserve University

Managerial Incentives, Disclosure, and Disclosure Substitution: Evidence from Relative Performance Evaluation. Melissa Martin, University of Illinois at Chicago; Oscar Timmermans, The London School of Economics and Political Science

Discussant: Dave (Young Il) Baik, University of Illinois at Urbana-Champaign

4.19 COVID-19 and Task Assignments

Marriott, Lobby Level, Grand 13

Accounting - 1.8 CH

Moderator: Bret Sheeley, University of Nebraska—Lincoln

Does Remote Work Set You Free? Supervisory Control Tightness and Productivity Improvements from Increased Remote Work: Evidence from the COVID-19 Pandemic. Khim Kelly, University of Central Florida; Ethan G. LaMothe, University of Central Florida; Lisa Badout, University of Central Florida

Discussant: Markus C Arnold, University of Bern

The Effects of Task Assignments on Distributions of Budget Surplus with Ex-Post Auditing. Anthony Nikias, Farmingdale State College, SUNY; David Vitt, Farmingdale State College, SUNY

Discussant: Michael Yip, University of Illinois at Urbana-Champaign

The Effects of the COVID-19 Pandemic on Action Controls. Markus C. Arnold, University of Bern; Arthur Posch, University of Bern

Discussant: Ethan G. LaMothe, University of Central Florida

4.20 Employees and Labor Markets

Marriott, Lobby Level, Grand 10

Accounting - 1.8 CH

Moderator: Charles P. Cullinan, Bryant University

My Company Cares about My Success... I Think: Clarifying Why and When a Firm's Ethical Reputation Impacts Employees' Career Success. Valentina (Yingfeng) Ge, Creighton University; Darryl Rice, Miami University; Regina Taylor, Creighton University; Yiding Wang, University of Houston—Downtown; Sijing Wei, Creighton University

Discussant: Jong Park, University of South Florida

Labor Unemployment Insurance and Internal Control Effectiveness. Richard Borghesi, University of South Florida; Kiyoung Chang, University of South Florida; Jong Park, University of South Florida

Discussant: Erica Pimentel, Queen's University

*When Home Space Becomes Work Space: The Impact of Working from Home on Auditor Experiences in and at Work. * PI Best Paper from 2022 PI Meeting - Early Scholar.* Erica Pimentel, Queen's University

Discussant: Yiding Wang, University of Houston—Downtown

TUESDAY/AUGUST 2, 2022

10:15 AM-11:45 AM PDT

4.21 Cybersecurity and Data Quality

Marriott, Lobby Level, Grand 11

Information Technology - 1.8 CH

Moderator: Neel Purohit, S. S. Jain Subodh, Prince Georges Community College

Data Breach Severity and Debt Market Responses. Corey A. Evans, Texas Tech University; Brooke Beyer, Kansas State University; Terry W. Mason, Kansas State University; Ashley N. West, Kansas State University

Discussant: Michael G. Alles, Rutgers, The State University of New Jersey

AI Approaches to Financial Statement Fraud Detection: Past and Future. Sunita Goel, Siena College; Ozlem Uzuner, George Mason University; Jagdish Gangolly, University at Albany, SUNY

Discussant: Tien-Wei Hwang, National Chengchi University and National Tsing Hua University

Software Quality and Data Quality. Graham Gal, University of Massachusetts Amherst; Nirmalee Raddatz, The University of Memphis

Discussant: Hao Qu, University of Rochester

4.22 Teaching Cases

Hyatt, Second Level, Harbor C

Accounting - 1.8 CH

Moderator: To Be Announced

Revenue Recognition and Sales Return Issues at Medicis Corporation. Andrew Gross, Southern Illinois University Edwardsville; Jeffrey Hemker, Southern Illinois University Edwardsville; Jamie Hoelscher, Southern Illinois University Edwardsville; Brad J. Reed, Southern Illinois University Edwardsville; Gregory E. Sierra, Southern Illinois University Edwardsville

A Penny Here, a Penny There: A Case of Income Smoothing at PPG Industries. Mahendra Gujarathi, Bentley University; Mark Kohlbeck, Florida Atlantic University

Des Plaines Paper: Analytics and Automation in Capital Budgeting. Abbie Daly, University of Wisconsin—Whitewater; Richard Walstra, Dominican University

Shorting at PWP: An Ethics Roleplay Case Analyzing Accounts Payables and Receivables. Stephanie Dehning Grimm, University of St. Thomas; Kristian Mortenson, University of St. Thomas; Terence J. Pitre, Bowling Green State University

TUESDAY/AUGUST 2, 2022

12:00 PM–1:45 PM PDT

AAA Luncheon (ticket required)

Hyatt, Second Level, Seaport Ballroom D

Accounting - 1.0 CH

Speaker: Derreck Kayongo, Former CEO of the Center for Civil and Human Rights, Social Entrepreneur, Global Soap Project Found, and CNN Hero

Harnessing Your Power to Create Change

Presentation:

Lifetime Service Award

Bruce Behn, The University of Tennessee

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

Vernon J. Richardson, University of Arkansas

Ryan Teeter, University of Pittsburgh

Katie Terrell, University of Arkansas

Accounting Horizons Best Paper Award

Vernon J. Richardson, University of Arkansas

Marcia Weidenmier Watson, Trinity University

Distinguished Contributions to Accounting Literature Award

Daniel A. Cohen, Vanderbilt University

Aiysha Dey, Harvard University

Thomas Z. Lys, Northwestern University

Dan S. Dhaliwal (1945–2016)

Oliver Zhen Li, National University of Singapore

Albert Tsang, The Hong Kong Polytechnic University

Yong George Yang, The Chinese University of Hong Kong

2020 and 2021 AAA Award Recipients Recognition

1:30 PM–4:30 PM PDT

Exhibits

Hyatt, Lobby Level, Grand Hall

2:00 PM–3:30 PM PDT

PANEL SESSIONS

5.01 Digital Platform and Digital Privacy

Marriott, Lobby Level, Grand 2

Accounting - 1.8 CH

Moderator: Arion Cheong, California State University, Fullerton

Panelists: Cathy Cheng, Brian and Associates

Daniel Sokol, University of Southern California

TUESDAY/AUGUST 2, 2022

2:00 PM–3:30 PM PDT

5.02 AAA DEIB Certificate: The Architecture of Inclusion

Hyatt, Second Level, Harbor AB

Behavioral Ethics - 1.8 CH

Moderator: Yvonne Hinson, American Accounting Association

Panelist: Bette Kozlowski, KPMG

Barbee Oakes, American Accounting Association

Julie Persellin, Trinity University

Craig Sisneros, Oklahoma State University

Greg Sommers, Southern Methodist University

5.03 Intentionally Skipped

5.04 Strategies for Success in the College Classroom

Marriott, Lobby Level, Grand 8

Personal Development - 0.0 CH

Moderator: Bette M. Kozlowski, KPMG

Panelists: Chevon Alston, Governors State University

Karen Osterheld, American Accounting Association

Jay Thibodeau, Bentley University

5.05 Declining Enrollment in Accounting and Offered Solutions (continued)

Hyatt, Second Level, Seaport H

Accounting - 1.8 CH

Moderator: Abbie Daly, University of Wisconsin—Whitewater

Panelists: Betsy Gordon, Temple University

Todd Shapiro, Illinois CPA Society

Jan Taylor, AICPA

5.06 Utilizing Design Thinking and Technology to Help Students Thrive in the Digital Future

Hyatt, Second Level, Seaport F

Accounting - 1.8 CH

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

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

Cathy J. Scott, University of North Texas—Dallas

CONCURRENT SESSIONS

5.07 U.S. Accounting History

Marriott, Lobby Level, Grand 1

Accounting - 1.8 CH

Moderator: Jennifer Reynolds-Moehrle, University of Missouri—St. Louis

The Annual Accounting Reports of a Railroad Empire (1916–1935): Information about Innovation, Accounting, Analytics, Financing, and Regulation. Craig Foltin, Cleveland State University; Gary J. Previts, Case Western Reserve University; Dale Flesher, The University of Mississippi

Discussant: Daniel Tinkelman, Brooklyn College—CUNY

The History and Mysteries of the Public Accounting Firm of Barrow, Wade, Guthrie & Co. (1883–1950). Tonya K. Flesher, The University of Mississippi; Dale L. Flesher, The University of Mississippi; Gary J. Previts, Case Western Reserve University

Discussant: Craig Foltin, Cleveland State University

TUESDAY/AUGUST 2, 2022

2:00 PM–3:30 PM PDT

5.08 Taxes and Financial Reporting

Marriott, Lobby Level, Grand 4

Taxes- 1.8 CH

Moderator: To Be Announced

Hedge Fund Activists and Financial Reporting for Taxes: Evidence from the Valuation Allowance for Deferred Tax Assets. Mary Cowx, University of Missouri; Jennifer Glenn, The Ohio State University; Patrick Kielty, The Ohio State University; Sean McGuire, Texas A&M University

Discussant: Xinjie Tang, Michigan State University

Under Pressure: The Effect of Scrutiny on Tax Disclosure. Darci Fischer, Boston University

Discussant: Stefan Richter, Indiana University

Evidence on Firms' Use of Subjective Evidence When Estimating the Deferred Tax Asset Valuation Allowance. Nathan C. Goldman, North Carolina State University; Christina Lewellen, North Carolina State University; Andy Schmidt, North Carolina State University

Discussant: Joanna Shaw, Michigan State University

Non-GAAP Reporting and Conforming Tax Planning. Matthew R. Holt, University of Georgia

Discussant: Trent Krupa, University of Connecticut

5.09 Audit Teaching Cases and Student Competency

Hyatt, Second Level, Harbor C

Auditing - 1.8 CH

Moderator: Benjamin W. Hoffman, Cleveland State University

Belding Party Store Lottery Fraud: Detecting Lottery Fraud. Alan Reinstein, Wayne State University

Enhancing CPA Competencies for Internal Audit Roles: Project Insights. Efrim Boritz, University of Waterloo; Laura Simeoni, University of Waterloo; Adam Vitalis, University of Waterloo

Wells Fargo: Did KPMG Perform Its Duties? An Auditing Case about Consumer Fraud. Ross D. Fuerman, Suffolk University; Nancy C. Feng, Suffolk University; Nicole M. Heron, Suffolk University

Providing Attestation for Diversity, Equity, and Inclusion in Hiring Practices: An Instructional Case Using Microsoft Power BI. Leslie Blix, Sam Houston State University; Mark Edmonds, The University of Alabama at Birmingham; Kate Sorenson, The University of Memphis

5.10 Miscellaneous Auditing Matters

Hyatt, Second Level, Harbor G

Accounting - 1.8 CH

Moderator: Wenyin Li, University of Kentucky

Audit Completeness and Management's Voluntary Disclosures in Earnings Conference Calls. Chuong Do, University of Nevada, Reno; Michelle Draeger, Colorado State University; Mikhail Sterin, Texas State University

Auditor Monitoring of Non-GAAP Earnings. Ashleigh Bakke, The University of Kansas

Common Auditors and Trade Credit. JiangBo HuangFu, Florida Atlantic University; Scott E. Seavey, Florida Atlantic University; Hanbing Xing, Florida Atlantic University

Trade Credit and Audit Risk. Bo Ren, University of Connecticut

5.11 PCAOB

Hyatt, Second Level, Harbor H

Accounting - 1.8 CH

Moderator: Ayalew Lulseged, The University of North Carolina at Greensboro

The Effects of the PCAOB on the Private-Client Audit Market. Andrew A. Acito, Virginia Polytechnic Institute and State University; Jonathan G. DiYorio, Virginia Polytechnic Institute and State University; J. Mike Truelson, Mississippi State University

Discussant: Leah Muriel, Oklahoma State University

Effects of PCAOB Inspections on Audit Quality. Aysa Dordzhieva, The University of Texas at Austin; Volker Laux, The University of Texas at Austin

Discussant: Thomas Ruchti, Carnegie Mellon University

The Long Steep Path: How Did KPMG Address Persistent Quality Control System Deficiencies? Jian Cao, Florida Atlantic University; Yun Cheng, University of West Georgia; Divesh Sharma, Kennesaw State University; Joseph H. Zhang, The University of Memphis

Discussant: Phillip Lamoreaux, Arizona State University

5.12 Alternative Information Sources II

Hyatt, Second Level, Harbor D

Accounting - 1.8 CH

Moderator: Derek Christensen, University of Wisconsin—Madison

Banks' Internal Review Policies and Analysts' Information Production: Evidence from Oversight Committees. Mark Piorkowski, Indiana University

Discussant: Philip Barrett Wheeler, Tulane University

Do Local Newspapers Contribute to Geographic Commonalities? Ruyun Feng, University of Wisconsin—Madison; Michael D. Kimbrough, University of Maryland; Lu Yan, University of Maryland

Discussant: Devin M. Shanthikumar, University of California, Irvine

Forecasting Shares Outstanding. Zachary Kaplan, Washington University in St. Louis; Nathan T. Marshall, University of Colorado Boulder; Jerry D. Mathis, Washington University in St. Louis; Hanmeng (Ivy) Wang, Washington University in St. Louis

Discussant: Clay Partridge, University of California, Davis

5.13 Environmental Disclosures I

Hyatt, Second Level, Harbor E

Accounting - 1.8 CH

Moderator: Edward R. Walker, University of Central Oklahoma

The Real Effects of Mandatory Disclosure on Emissions: Evidence from the Greenhouse Gas Reporting Program. Pierre Jinghong Liang, Carnegie Mellon University; Nicholas Z. Muller, Carnegie Mellon University; Lavender Yang, Carnegie Mellon University

Discussant: Braiden Coleman, University of Georgia

The Information Content of Managers' Climate Risk Disclosure. Brian Bratten, University of Kentucky; Sung-Yuan (Mark) Cheng, University of Kentucky

Discussant: Sarah Noor, Texas A&M University

Environment-Specific Political Risk, Environmental Disclosures, and Stock Price Crash Risk: Firm-Level Evidence. Sohanur Rahman, Queensland University of Technology; Elisabeth Sinnewe, Queensland University of Technology; Larelle (Ellie) Chapple, Queensland University of Technology; Sarah Osborne, Queensland University of Technology

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

5.14 Nonfinancial Disclosure I

Hyatt, Second Level, Harbor F

Accounting - 1.8 CH

Moderator: Rustam Zufarov, University of Illinois at Chicago

An Externality of Cross-Ownership: Evidence from Corporate Strategic Disclosure about Major Customer Identities. Lijun Lei, The University of North Carolina at Greensboro; Qing Shu, Miami University

Discussant: Rustam Zufarov, University of Illinois at Chicago

Shall We Talk Price Increases? The Fine Line between Disclosure and Antitrust Oversight. Marcel Tuijn, Southern Methodist University

Discussant: Rui Silva, The University of Texas at Austin

Disclosing Labor Demand. Gurpal Sran, University of Chicago

Discussant: Wanjia Zhao, Texas A&M University

5.15 Valuation and Fundamental Analysis I

Hyatt, Second Level, Balboa A

Accounting - 1.8 CH

Moderator: Shail Pandit, The University of Illinois at Chicago

When Micro Firms Speak Macro: Evidence on Firms' Macroeconomic Disclosures. Cameron Holstead, The University of Texas at Dallas; Alon Kalay, Michigan State University; Gil Sadka, The University of Texas at Dallas

Discussant: Shail Pandit, University of Illinois at Chicago

The Impact of Transitory Climate Risk on Firm Valuation and Financial Institutions: A Stress Test Approach. Gunther Friedl, Technical University of Munich; Alexander Schult, Technical University of Munich

Discussant: Jung Min Kim, Northwestern University

Financial Analyst Timeliness after Corporate Earnings Announcements and Forecast Quality. Andreas Charitou, University of Cyprus; Nikolaos Floropoulos, Charles III University of Madrid

Discussant: Vincent (Qiru) Zhang, Duke University

5.16 Management Forecasts

Hyatt, Second Level, Balboa B

Accounting - 1.8 CH

Moderator: Mayer Liang, University of Wisconsin—Madison

Does Living through Economic Recessions Leave a Mark? Evidence from Biases in Management Earnings Forecasts. David Koo, George Mason University; Isabel Wang, Michigan State University; Shuting Wu, Michigan State University

Discussant: John Campbell, University of Georgia

Keeping Up with the Joneses: Peer Pressure Effects in Voluntary Disclosure Choices. Kristen Valentine, University of Georgia; James Warren, University of Connecticut

Discussant: Shuyang Wang, Northeastern University

5.17 Financial Reporting Quality III

Hyatt, Second Level, Balboa C

Accounting - 1.8 CH

Moderator: Aditi Khatri, The University of Arizona

Bad Barrel or Bad Apple: The Effect of Ethical Climate on the Likelihood of GAAP Violations. Tainpei (Constance) Li, Florida Atlantic University; Maya Thevenot, Florida Atlantic University

Discussant: Ilene Lee, University of Missouri

TUESDAY AUGUST 2, 2022

2:00 PM–3:30 PM PDT

Discretion in Revenue Recognition after ASC 606. Angelica Castro, The University of Texas at El Paso; Sedat Erdogan, The University of Texas at El Paso; David Folsom, The University of Texas at El Paso

Discussant: Hunter Pearson, University of Oregon

5.18 Government

Hyatt, Second Level, Harbor I

Accounting - 1.8 CH

Moderator: Alan K. Styles, California State University, San Marcos

Political Investments and the Winner of Government Grants. Hsuan-Chu Lin, National Cheng Kung University; She-Chih Chiu, National Taipei University

Discussant: Alan K. Styles, California State University, San Marcos

Contracting with the Government: Government Customer Concentration and Financial Reporting Incentive. Anqi Tao, Nichols College

Discussant: Xiangpei Chen, Montana State University

Does Tone Management in Municipal Securities Disclosure Matter? Jing-Chi Chen, The University of Memphis; Allen M. Carrion, The University of Memphis

Discussant: She-Chih Chiu, National Taipei University

Windfall Federal Grants and Local Government Corruption. Xiangpei Chen, Montana State University; Angela Gore, The George Washington University; Jennifer Spencer, The George Washington University; James Wade, The George Washington University

Discussant: Cathleen Miller, University of Michigan—Flint

5.19 Artificial Intelligence and Cost Allocations

Marriott, Lobby Level, Grand 12

Accounting - 1.8 CH

Moderator: Heather Pesch, Oregon State University

Performance Effects of Insulating and Non-Insulating Cost Allocations. Jason L. Brown, Indiana University; Geoffrey B. Sprinkle, Indiana University; Dan Way, Clemson University

Discussant: Michael T. Paz, Cornell University

AI in Accounting: The Costs of Prediction Accuracy in Making Augmented Forecasting. Stefan Edlinger-Bach, WU Vienna University of Economics and Business

Discussant: Carolyn Deller, University of Pennsylvania

5.20 CEO Attributes

Marriott, Lobby Level, Grand 13

Accounting - 1.8 CH

Moderator: Amal Said, Northern Kentucky University

Under Pressure: Overproduction by Newly Appointed CEOs and Organizational Misconduct. 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: Russell Han, University of Illinois at Urbana-Champaign

CEO Empathy and Mergers and Acquisitions Activity. Ji Woo Ryou, West Virginia University; Rolando Sanchez, The University of Texas Rio Grande Valley

Discussant: Lisa Knacker, Goethe University Frankfurt

Asymmetric Risk and CEO Compensation. Jangwook Lee, Monmouth University

Discussant: Stefan Edlinger-Bach, WU Vienna University of Economics and Business

TUESDAY/AUGUST 2, 2022

2:00 PM–3:30 PM PDT

5.21 Leadership, Boards, and Ethics

Marriott, Lobby Level, Grand 10

Accounting - 1.8 CH

Moderator: Claire Costin, University of Portland

Economic Policy Uncertainty and Environmental, Social, and Governance (ESG) Disclosure: The Moderating Effect of Board Network Centrality. Maretno Agus Harjoto, Pepperdine University—Malibu; Yan Wang, Nottingham Trent University

CSR and Board Gender Diversity: Antecedent or Consequence? Victoria Shoaf, St. John's University

A Thematic Analysis of Code of Ethics Disclosures in SEC 8-K Item 5.05. Charles P. Cullinan, Bryant University; Richard Holowczak, Baruch College—CUNY; David Louton, Bryant University; Hakan Saraoglu, Bryant University

Fair Wage: An Analysis of Executive Compensation through the Lens of Catholic Social Teaching. Madeline Domino, University of South Florida Sarasota-Manatee; James Martin, John Carroll University; Mariah C. Webinger, John Carroll University

5.22 Blockchain, Analytics and Education

Marriott, Lobby Level, Grand 11

Accounting - 1.8 CH

Moderator: Feiqi Huang, Pace University

The Economic Value of Blockchain Applications: Early Evidence from Asset-Backed Securities. Xia Chen, Singapore Management University; Qiang Cheng, Singapore Management University; Ting Luo, Tsinghua University

Discussant: Tien-Wei Hwang, National Chengchi University and National Tsing Hua University

The COVID-19 Black Swan: Auditing Uncertainty. Deniz Appelbaum, Montclair State University; Danielle R. Lombardi, Villanova University; Janice Sipior, Villanova University

Discussant: Brigitte Muehlmann, Babson College

Business Education 4.0: Innovation, Flexibility, and Scalability. Huijue (Kelly) Duan, Rutgers, The State University of New Jersey; Hussein Issa, Rutgers, The State University of New Jersey; Miklos A. Vasarhelyi, Rutgers, The State University of New Jersey

Discussant: Terry W. Mason, Kansas State University

3:30 PM–4:00 PM PDT

Coffee Break

Hyatt, Lobby Level, Grand Hall

Marriott, Lobby Level, Grand Ballroom Foyer

4:00 PM–5:30 PM PDT

PANEL SESSIONS

6.01 The Future of Accounting in the Digital Age

Marriott, Lobby Level, Grand 8

Accounting - 1.8 CH

Moderator: Anne Magro, George Mason University

Panelists: Loreal Jiles, Institute of Management Accountants

TUESDAY/AUGUST 2, 2022

4:00 PM–5:30 PM PDT

6.02 DEIB Honest Conversations: Journey of Accounting Academic Majority Leaders

Hyatt, Second Level, Seaport G

Behavioral Ethics - 1.8 CH

Moderator: Robert Ricketts, Texas Tech University

Panelists: Robert Allen, The University of Utah
Frank Buckless, North Carolina State University
Yvonne Hinson, American Accounting Association
Elaine Mauldin, University of Missouri

6.03 Sustainability Reporting and Integrated Reporting—Practical Issues

Hyatt, Second Level, Seaport H

Accounting - 1.8 CH

Moderator: Maria Rykaczewski, Arizona State University

Panelists: Joseph S. Bollinger, KPMG
Bryce M. Ehrhardt, KPMG
Julie R. Santoro, KPMG

6.04 Teaching Ethics in Accounting

Marriott, Lobby Level, Grand 2

Accounting - 1.8 CH

Moderator: Connie M. Belden, Butler Community College

6.05 Determinants of Key Firm Outcomes—A Focus on CSR and Whistleblowing

Marriott, Lobby Level, Grand 1

Accounting - 1.8 CH

Moderator: Bret Sheeley, University of Nebraska—Lincoln

The Unintended Consequences of Auditors' Materiality Disclosures on Whistleblowing Intentions. Mackenzie M. Festa, University of Wyoming; D. Kip Holderness, West Virginia University; Megan M. Jones, Xavier University; Richard A. Riley, West Virginia University

Discussant: Jason Jordan, University of North Texas

The Real Effects of Supply Chain Transparency Regulation: Evidence from Section 1502 of the Dodd-Frank Act. Bok Baik, Seoul National University; Omri Even-Tov, University of California, Berkeley; Russell Han, University of Illinois at Urbana-Champaign; David Park, Seoul National University

Discussant: Michelle Rene Lowry, Virginia Polytechnic Institute and State University

Do Nature-Loving CEOs Make the World Greener? Weijia Zhi, Frankfurt School of Finance and Management

Discussant: Anish Shankar Menon, Georgia Institute of Technology

Effects of Incentive Type in Whistleblower Programs as Detective and Deterrent Controls. Khim Kelly, University of Central Florida; Jacob B. Lennard, University of Central Florida; Yu Tian, University of Central Florida

Discussant: Greg McPhee, Clemson University

6.06 Information Disclosure and Governance

Marriott, Lobby Level, Grand 11

Management Services - 1.8 CH

Moderator: Neel Purohit, S. S. Jain Subodh, Prince Georges Community College

Causal Impact of Litigation Outcome on Risk Factor Disclosure: Evidence from Open-Source Software Litigation. Yufan Dong, Temple University; Jayanthi Krishnan, Temple University

Discussant: Michael G. Alles, Rutgers, The State University of New Jersey

TUESDAY/AUGUST 2, 2022

4:00 PM–5:30 PM PDT

Does Information Technology Capability Affect Relationship-Specific Investing? Evidence from Corporate Suppliers and Customers. Tracie S. Frost, The Hong Kong Polytechnic University; Chris Zhijian He, Marquette University; JiangoBo HuangFu, Florida Atlantic University; Jee-Hae Lim, University of Hawaii

Discussant: Marcy Binkley, Lipscomb University

Modern Privacy Regulation, Internal Information Quality, and Operating Efficiency: Evidence from the General Data Protection Regulation. Steven A. Maex, Temple University

Discussant: Diane Janvrin, Iowa State University

Material Contract Redactions and Cybersecurity Breaches. Hilary Hughes, Louisiana State University; Thomas Smith, University of South Florida; Stephanie Walton, Louisiana State University

Discussant: Tawei (David) Wang, DePaul University

6.07 Taxes and External Auditors

Marriott, Lobby Level, Grand 4

Taxes - 1.8 CH

Moderator: To Be Announced

Does Auditor Litigation Risk Constrain Corporate Tax Avoidance? Evidence from a Quasi-Natural Experiment. Kenny Zhenpin Lin, Lingnan University; Felix Owusu, Lingnan University

Discussant: Russ Hamilton, Southern Methodist University

External Audit Firm Tax Expertise and Effective Tax Planning. Pradeep Sapkota, University of North Texas

Discussant: Ryan C. Polk, The University of Alabama

Auditor-Provided Tax Services and Tax Disclosure. Thomas R. Kubick, University of Nebraska—Lincoln; Thomas C. Omer, University of Nebraska—Lincoln; Xiao Song, University of Nebraska at Omaha

Discussant: Stephen Alan Stewart, Texas A&M University

6.08 Specialists and Expertise

Hyatt, Second Level, Harbor G

Accounting - 1.8 CH

Moderator: Jose N. Arguello, The University of Tennessee

Do Tax Experts Play a Monitoring Role in Audit Engagements? Andrew Bauer, University of Waterloo; Miguel Minutti-Meza, University of Miami; Saad Siddiqui, Villanova University; Aleksandra Zimmerman, Florida State University

Discussant: Nathan C. Goldman, North Carolina State University

Auditor Specialization in Securities' Industries and Insurer's Fair Value Reporting. Bohan Song, Tulane University

Discussant: Jonathan G. DiYorio, Virginia Polytechnic Institute and State University

Do Firms Engaging Industry Specialist Auditors Always Provide High Quality Financial Reporting? Evidence from Non-GAAP Reporting. Myungsoo Son, California State University, Fullerton

Discussant: Benjamin W. Hoffman, Cleveland State University

6.09 Diversity Issues in Higher Education

Hyatt, Second Level, Harbor H

Accounting - 1.8 CH

Moderator: Leah Muriel, Oklahoma State University

Life Experiences of a Black Accounting Student and Faculty Member. Mark C. Dawkins, University of North Florida

Discussant: Stephani Mason, DePaul University

Toward Equitable Remediation: Insights from a Natural Experiment in Financial Accounting. Bryan G. Brockbank, Oklahoma State University; Craig A. Sisneros, Oklahoma State University; Angela Spencer, Oklahoma State University; W. Adam Stroud, Oklahoma State University

Discussant: Devin M. Shanthikumar, University of California, Irvine

TUESDAY/AUGUST 2, 2022

4:00 PM–5:30 PM PDT

The Sociology of Exclusion: A Knowledge Synthesis of Anti-Black Racism in Accounting Research. Akolisa Ufodike, York University; Inya Egbe, University of Birmingham
Discussant: Laurie Burney, Baylor University

6.10 Earnings Management

Hyatt, Second Level, Harbor C

Accounting - 1.8 CH

Moderator: Jianxin Gong, California State University, Fullerton

Real Earnings Management and Strategic New Product Release Decisions. James Jianxin Gong, California State University, Fullerton; Mark Young, University of Southern California; Aner Zhou, California State University, San Marcos

Discussant: Jeppe Christoffersen, Copenhagen Business School

Intrinsic Benchmark Beating. Jeppe Christoffersen, Copenhagen Business School; Thomas Plenborg, Copenhagen Business School; Morten Nicklas Bigler Seitz, Copenhagen Business School

Discussant: Jianxin Gong, California State University, Fullerton

Does Income Smoothing Improve Stock Analysts' Long-Term Earnings Growth Forecasts? Hanyong Chung, Southern Connecticut State University; Boochun Jung, University of Hawaii at Manoa; Dongyoung Lee, McGill University; Duri Park, Sogang University

Discussant: John Campbell, University of Georgia

6.11 Financial Regulators

Hyatt, Second Level, Harbor D

Accounting - 1.8 CH

Moderator: Kangkang Zhang, University of Connecticut

SEC Scrutiny and Corporate Risk-Taking. David P. Weber, University of Connecticut; Nina Xu, University of Connecticut; Kangkang Zhang, University of Connecticut

Discussant: Jasmine Wang, University of Virginia

Does the Financial Experience of SEC Regional Directors Impact SEC Investigations? James Justin Blann, University of Arkansas

Discussant: Kangkang Zhang, University of Connecticut

Regulatory Capture: Evidence Using the FDA and Biogen's Aduhelm. Jenelle Conaway, George Mason University; Jessica Cunningham, Boston University; Edward Riedl, Boston University

Discussant: Abdullah Kumas, University of Richmond

6.12 Financial Reporting Issues II

Hyatt, Second Level, Harbor E

Accounting - 1.8 CH

Moderator: Laurie Ereddia, The University of Tennessee

Reporting Incentives and Intended and Unintended Consequences of Lease Accounting Standards. Derek Christensen, University of Wisconsin—Madison; Tom Linsmeier, University of Wisconsin—Madison; Dan Wangerin, University of Wisconsin—Madison

Discussant: Felipe Raymundo, University of Arkansas

Real Effects of Recognizing Fair Value Changes in Net Income on Firms' Investment Choices. Bohan Song, Tulane University; Shan Wang, Tulane University; Barrett Wheeler, Tulane University

Discussant: Jason A. Ashby, University of Louisiana at Monroe

6.13 Environmental Disclosures II

Hyatt, Second Level, Harbor F

Accounting - 1.8 CH

Moderator: Jesse Chan, The University of Texas at Austin

Why Do Institutional Investors Request Climate Related Disclosures? Shira Cohen, San Diego State University; Igor Kadach, IESE Business School; Gaizka Ormazabal, IESE Business School

Discussant: Heedong Kim, Baruch College—CUNY

Does Talking the Climate Change Talk Help Reduce Investor Uncertainty? Juan A. Castillo-Bustamante, University of Maryland College Park; Rebecca N. Hann, University of Maryland; Heedong Kim, Baruch College—CUNY; Huihao Yan, Baruch College—CUNY

Discussant: Jesse Chan, The University of Texas at Austin

A Theoretical Framework for ESG Reporting to Investors. Henry Friedman, University of California, Los Angeles; Mirko Heinle, University of Pennsylvania; Irina Luneva, University of Pennsylvania

Discussant: Iman Sheibany, The University of Utah

6.14 Debt Contracting

Hyatt, Second Level, Balboa A

Accounting - 1.8 CH

Moderator: Samuel B. Bonsall, The Pennsylvania State University

Borrower Investment Efficiency and Private Debt Renegotiation. Sang Woo Sohn, Emory University

Discussant: John Donovan, University of Notre Dame

A Positive Theory of Information for Debt Contracting: Implications for Financial Reporting. Peter Demerjian, University of Illinois at Chicago

Discussant: Samuel B. Bonsall, The Pennsylvania State University

Do Banks Value the SEC's Regulatory Oversight? Mahfuz Chy, University of Missouri; Inder Khurana, University of Missouri; Hoyoun Kyung, University of Missouri

Discussant: Gurminder Sandhu, The University of Texas at Dallas

6.15 Capital Market Intermediaries

Hyatt, Second Level, Balboa B

Accounting - 1.8 CH

Moderator: K. J. Park, The Pennsylvania State University

Analysts' Use of Quantitative Information. Steven Crawford, University of Houston; Karson Frank, University of Georgia; Joshua Lee, Brigham Young University; Darren Roulstone, The Ohio State University

Discussant: K. J. Park, The Pennsylvania State University

Partner Accounting Quality, Resource Availability and Bargaining Power in Strategic Alliances. Long Thai Bui, The University of Texas at Arlington; Yuan Ji, The University of Texas at Arlington; Nandu Nagarajan, The University of Texas at Arlington

Discussant: Jessica Berube, Virginia Polytechnic Institute and State University

The Democratization of Sell-Side Analyst Research? Evidence from Twitter. Andy Call, Arizona State University; Mehmet Kara, The University of Kansas; Matthew Peterson, The University of Kansas; Eric Weisbrod, The University of Kansas

Discussant: Rachel W. Flam, London Business School

6.16 Corporate Governance II

Hyatt, Second Level, Balboa C

Accounting - 1.8 CH

Moderator: Salman Arif, University of Minnesota

The Role of the Media in Hedge Fund Activism: Evidence from a Natural Experiment. Xinjie Wang, Southern University of Science and Technology; Ge Wu, University of Richmond

Discussant: Bok Baik, Seoul National University

TUESDAY/AUGUST 2, 2022

4:00 PM–5:30 PM PDT

The Determinants and Consequences of Interim CFO Appointments. Jason Bangert, The University of Tennessee; E. Scott Johnson, Vanderbilt University; Linda A. Myers, The University of Tennessee; Roy Schmardebeck, The University of Tennessee

Discussant: Benjamin Yang, University of Washington

Common Ownership in Syndicated Loan Markets. Xijiang Su, University of Toronto

Discussant: Salman Arif, University of Minnesota

6.17 GNP Special Topics

Hyatt, Second Level, Harbor I

Accounting - 1.8 CH

Moderator: Dana A. Forgione, Texas A&M University—Corpus Christi

Are Newspaper Deserts an Oasis for Leniency? The Effect of Information Dissemination on Regulator Activity. Sinja Leonelli, The University of Chicago

Discussant: Linda Parsons, The University of Alabama

Working Title—Farmer Greenjeans Case Study. Kimberly Jane Tribou, McMurry University

Discussant: Jennifer D. Hamrick, The University of Alabama at Birmingham

Exploring Governmental and Nonprofit Accounting Research in Accounting Journals: A Text Mining Study. Ferhat D. Zengul, The University of Alabama at Birmingham; Nurettin Oner, The University of Alabama at Birmingham; Jennifer D. Hamrick, The University of Alabama at Birmingham

Discussant: Sinja Leonelli, University of Chicago

6.18 Governance and Incentives

Marriott, Lobby Level, Grand 12

Accounting - 1.8 CH

Moderator: Mariana Sailer, WU Vienna University of Economics and Business

Myopic versus Patient Governance: Evidence from College Football Coaching Turnover. Will Demere, University of Missouri; Chris Wertheim, University of Missouri

Discussant: Carolyn Deller, University of Pennsylvania

Managerial Incentives and Employee Safety. Bok Baik, Seoul National University; Russell Han, University of Illinois at Urbana-Champaign; David Park, Seoul National University

Discussant: Aner Zhou, California State University, San Marco

Target Ratcheting and Retention Concerns in Financially Distressed Firms. Isabella Grabner, WU Vienna University of Economics and Business; Konstantin Gruen, WU Vienna University of Economics and Business; Arthur Posch, University of Bern; Markus Wabnegg, WU Vienna University of Economics and Business

Discussant: Eugie Lee, Arizona State University

6.19 Escalation of Commitment and Budgeting

Marriott, Lobby Level, Grand 13

Accounting - 1.8 CH

Moderator: Zhiping (Kyle) Mao, The University of Arizona

Celebrating Failure—The Effects of Failure Awards on Escalation of Commitment and Risk-Taking. Rebecca Sabel, University of Giessen; Hannes Gerstel, University of Giessen; Arnt Wöhrmann, University of Giessen

Discussant: Todd Thornock, University of Nebraska—Lincoln

Participative Budgeting: Disaggregate the Plans, the Reports, or Both? Andreas Ostermaier, University of Southern Denmark; Peter Schaefer, Technical University of Munich; Dominik Weise, Technical University of Munich

Discussant: Jeremy Douthit, The University of Arizona

Context Matters: The Effect of Hedging Language in Managerial Communications on Escalation of Commitment. Kathryn Brightbill, Utah State University; Kristina Rennekamp, Cornell University; Todd Thornock, University of Nebraska—Lincoln

Discussant: Zhiping (Kyle) Mao, The University of Arizona

TUESDAY/AUGUST 2, 2022

4:00 PM–5:30 PM PDT

6.20 ESG and CSR Issues

Marriott, Lobby Level, Grand 10

Accounting - 1.8 CH

Moderator: Tammy Kowalczyk, Appalachian State University

The Mix of Soft and Hard Information in Voluntary ESG Reports and Impression Management. Divya Anantharaman, Rutgers, The State University of New Jersey; Disen Huang, Rutgers, The State University of New Jersey; Keyi Zhao, Southwestern University of Finance and Economics

CSR Performance, Financial Reporting Frequency, and Information Loss: Evidence from Eliminating Mandatory Quarterly Financial Reporting in UK. Lisa Goh, The Hong Kong University of Science and Technology; Yue Li, University of Toronto; Feng Tang, University of Macau

Climate Change Risk Disclosure and Firm Value: The Case of U.S. Oil and Gas Companies. Jingwen (Joanna) Zhao, California State University, Los Angeles; David C. Yang, University of Hawaii at Manoa; Xinruo Wang, University of Wisconsin—Eau Claire

*Executive Age, Executive Gender and Financial Statement Comparability. * PI Best Paper from 2022 GIWB Meeting.* Shadi Farshadfar, Ted Rogers School of Management; Ismat Jahan, McMaster University; Laleh Samarbakhsh, Ryerson University

PANEL SESSIONS

6.21 Innovating the Curriculum Beyond Traditional Accounting

Hyatt, Second Level, Harbor AB

Accounting - 1.8 CH

Moderator: Jennifer R. Joe, University of Delaware

Panelists: Kirsten Cook, Texas Tech University

Anu Sivaraman, University of Delaware

Sandra C. Vera-Muñoz, University of Notre Dame

6.22 Research Relevance: Conducting Research with a Broader Audience Mindset

Marriott, Lobby Level, Grand 3

Accounting - 1.8 CH

Moderator: Stephanie Austin, American Accounting Association

Panelists: Patricia Dechow, University of Southern California

Shivane Shah, Impact Science, Cactus Communications

Donny Shimamoto, IntrapriseTechKnowlogies LLC

Scott Showalter, North Carolina State University

6.23 Forensic Accounting Networking Opportunities for Research and Teaching (SNORT)

Location:

Tivoli Bar and Grill

505 Sixth Avenue

San Diego, CA

Dinner on Your Own

Wednesday Speaker

WEDNESDAY PLENARY SPEAKER



Mark C. Dawkins is Professor of Accounting and former Dean and Distinguished Professor for Excellence in the Coggin College of Business at the University of North Florida (UNF). He is incoming President of the American Accounting Association (AAA). Prior to his UNF appointments, he was an Associate Professor of Accounting in the Terry College of Business at the University of Georgia (UGA), served as the Associate Dean for Academic Programs from 2008–2014, served as Director of Diversity Relations from 2004–2008, and served on the accounting faculty from 1994–2015. He received his Ph.D. in Accounting from Florida State University, M.B.A. (finance) and M.Acc. (auditing) degrees from the University of Florida, and a B.S. in Management from the Georgia Institute of Technology.

Professor Dawkins' research interests include bankruptcy, market effects of information asymmetry, and market reactions to information disclosures. His recent research focuses on evaluating alternative earnings metrics, assessing faculty publications, and connecting academic research to business practice. He has published in *The Journal of Finance*, the *Journal of Financial & Quantitative Analysis*, the *Journal of Accounting, Auditing and Finance*, the *Journal of Business, Finance & Accounting*, the *Journal of Banking and Finance*, *Advances in Accounting*, the *Journal of Managerial Issues*, *The CPA Journal*, and other journals.

Professor Dawkins was a co-recipient of the 2006 and 2003 Beta Alpha Psi Outstanding Teacher of the Year award at UGA, and he received the 2006 and 2003 Alpha Kappa Psi Accounting Teacher of the Year Award. He is a member of the American Accounting Association, the American Institute of Certified Public Accountants, the National Association of Accountants, The PhD Project (www.phdproject.org), and the Accounting Doctoral Student Association.

WEDNESDAY/AUGUST 3, 2022

7:00 AM–8:15 AM PDT

SECTION BREAKFASTS WITH BUSINESS MEETING (Pre-Purchase Required for Breakfast)

Forensic Accounting Section

Hyatt, Third Level, Mission Beach AB

8:00 AM–11:00 AM PDT

Member Services/Help Desks

Hyatt, Second Level, Seaport Foyer

Service Project

Hyatt, Second Level, Seaport Foyer

8:00 AM–2:00 PM PDT

Registration

Hyatt, Second Level, Seaport Foyer

8:30 AM–9:45 AM PDT

Plenary Session

Hyatt, Second Level, Seaport Ballroom D

Accounting - 1.0 CH

Speaker: Mark C. Dawkins, University of North Florida, President-Elect, American Accounting Association

Declining Enrollments—A Call to Action!

Presentations:

Competitive Manuscript Award

Patrick J. Ferguson, The University of Melbourne

Venkat R. Peddiredy, China Europe International Business School

The Accounting Review Outstanding Reviewers Award

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Christina Zhu, University of Pennsylvania

Outgoing Editor for *Issues in Accounting Education*

Elizabeth D. Almer, Portland State University

WEDNESDAY AUGUST 3, 2022

8:30 AM–9:45 AM PDT

Notable Contributions to Accounting Literature Award (sponsored by AICPA)

Eli Bartov, New York University

Lucile Faurel, Arizona State University

Partha Sarathy Mohanram, University of Toronto

AICPA Distinguished Achievement in Accounting Education Award (sponsored by AICPA)

Scott Showalter, North Carolina State University

Beta Alpha Psi Outstanding Faculty Advisor Award (sponsored by RSM)

Xiaoyan Cheng, University of Nebraska at Omaha

Hayes, University of Arkansas

Eddie Nabors, The University of Alabama at Birmingham

Benjamin Silliman, St. John's University

Outgoing Board of Directors and Council Chair Recognitions

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Mark S. Beasley, North Carolina State University

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Elaine G. Mauldin, University of Missouri

Council Chair

Monte Swain, Brigham Young University

9:45 AM–10:15 AM PDT

Coffee Break

Hyatt, Second Level, Harbor Foyer

Marriott, Lobby Level, Grand Ballroom Foyer

Faculty-Student Collaborations in Accounting—FASTCA-22

Wednesday August 3, 2022 ~ 10:15 am–5:30 pm

Hyatt, 2nd Level, Harbor D

10:15 am–10:20 am

FASTCA-22 Welcome

Marsha Huber, Institute of Management Accountants

10:20 am–11:45 am

FASTCA-22: Session I

Hyatt, 2nd Level, Harbor D

Can Female CEOs Win the Game in a Big Boy Industry? Investor's Reaction to the Appointments of Female CEOs and Gender Stereotypes of Industries

Shaowen Hua, California State University, Monterey Bay

Meng-Hsien (Jenny) Lin, California State University, Monterey Bay

Lesly Rocha, California State University, Monterey Bay

Coffee House Daily Operations Are Not without (Enterprise) Risk

Kimberly Tribou, McMurry University

Melinda Roberson, McMurry University

Early Evidence of the Effect of ASU 2017-12 on Derivative Disclosure Compliance

Joseph Johnston, Illinois State University

Madeline Trimble, Illinois State University

Joseph Troyer, Illinois State University

Tax Cuts and Jobs Act and Its Effect on Vertical Equity for Homeowners

Tim Krumwiede, Bryant University

Melanie Auclair, Bryant University

12:00 pm–1:45 pm

AAA Luncheon (ticket required)

Hyatt, Second Level, Seaport Ballroom D

2:00 pm–3:30 pm

FASTCA-22 Session II

Hyatt, 2nd Level, Harbor D

Partisan Politics and the Impact on Corporate Tax Fees

Sherwood L. Lambert, University of Western Florida

Barbara S. White, University of Western Florida

James S. White, University of Western Florida

Tax Nexus: In-State Presence via Cookies and Its Consequences

Nicholas Robinson, Eastern Illinois University

Meredith Vandeventer, Eastern Illinois University

Is CSR a Tool of Moralism or Opportunism? From the Perspective of Tax Avoidance

Wen-Jye Hung, Min Jiang University

Ya-Min Wang, University of Miami

Jian Hua, New York University

continued on next page

FASTCA-22 *continued*

The Impact of Knowledge Base and Technology Relatedness on M&A Innovation Performance: Evidence from Taiwan Electronics Industry

Cheng-Jen Huang, National Chengchi University

Guo-Wei Chen, National Chengchi University

3:30 pm–4:00 pm

Hyatt, Second Level, Harbor Foyer

Coffee Break

4:00 pm–5:30 pm

Hyatt, 2nd Level, Harbor D

FASTCA-22 Session III

Exploring Factors Associated with External Auditor Performance in Assessing Cyber Risk

Sanjay Goel, University at Albany, SUNY

Kevin J. Williams, University at Albany, SUNY

Yueqi Li, University of Albany, SUNY

The Effects of Red Flags on Nonprofessional Investor Decisions

Shea N. Burden, Ohio University

Felisha Fret, Adelphi University

Samuel Neal, Ohio University

An Analytical View on the Theranos Fraud and the Way Forward: An Accounting Perspective

Ikechumkwu Ndu, University of Southern Maine

Janine Bundy, University of Southern Maine

Analyzing Individual and Company Cash Flows and Ratios: A Bank Loan Case

Suye Wang, Oklahoma City University

Kirsten Strickler, Oklahoma City University

Understanding Payroll Analytics and Internal Controls

Rosemary Kim, Loyola Marymount University

Ashley Thi, Loyola Marymount University

Selection Committee Members

Marsha M. Huber, Co-Chair, Institute of Management Accountants

Chenchen Huang, Co-Chair, Carlow University

Barbara S. White, University of West Florida

WEDNESDAY/AUGUST 3, 2022

10:15 AM-11:45 AM PDT

PANEL SESSIONS

7.01 SOX 2002-2022: Birth, Maturity, Future

Hyatt, Second Level, Harbor AB

Accounting - 1.8 CH

Moderator: Mary S. Stone, The University of Alabama

Panelists: Mark DeFond, University of Southern California, past senior editor of *The Accounting Review*

Steve Harris, Staff director and chief counsel of the U.S. Senate Banking, Housing and Urban Affairs Committee under Chairman Paul S. Sarbanes; PCAOB Board member 2008-2018

Robert Knechel, University of Florida, current senior editor of *The Accounting Review*

Robert Kueppers, Senior Advisor FTI Consulting; former Deputy CEO and Vice Chair of Deloitte

7.02 Effective Learning Strategies Award Recipients (2022)

Hyatt, Second Level, Seaport G

Accounting - 1.8 CH

Moderator: Jan Taylor, AICPA

Panelists: Jennifer Caines, University of South Florida

Tracie Miller, Franklin University

Perry Moore, Lipscomb University

Wendy Tietz, Kent State University

Kimberly Young, Greenville Technical College

7.03 Sustainability Research Panel: Meeting the Needs of the Future

Hyatt, Second Level, Seaport F

Accounting - 1.8 CH

Moderator: Jonathan Jona, The University of New Mexico

Panelists: Cristiano Busco, Luiss Business School

Isabella Grabner, WU Vienna University of Economics and Business

Naomi Soderstrom, The University of Melbourne

7.04 Tools for Attracting Students to the Accounting Major

Marriott, Lobby Level, Grand 3

Accounting - 1.8 CH

Moderator: Bette M. Kozlowski, KPMG

Panelists: Elizabeth Gordon, Temple University

Jordan Mitchell, KPMG LLP

Jean Wells, Howard University

CONCURRENT SESSIONS

7.05 Determinants of Managers' Reporting Decisions and Real Actions

Marriott, Lobby Level, Grand 1

Accounting - 1.8 CH

Moderator: Kyle W. Outlaw, The University of Mississippi

Can We Trust the Trust Words in 10-Ks? Myojung Cho, Pace University; Gopal V. Krishnan, Bentley University; Hyunkwon Cho, Sungkyunkwan University

Can Whistleblowing Improve Organization Effectiveness? Evidence from Whistleblowing on Financial Accounting Misconduct. Hong Kim Duong, Old Dominion University; Sadok El Ghoul, The University of Alberta; Omrane Guedhami, University of South Carolina; Emmanuel Sequeira, San Jose State University; Zuobao Eddie Wei, The University of Texas at El Paso

How Do Firms Learn? Evidence from Corporate Cash Holdings during the Covid-19 Pandemic. Bishal BC, Grand Valley State University; Thuy Simpson, Grand Valley State University

The Influence of Governance Structure on the Relationship between Pay Ratio and Corporate Sustainability and Environmental Performance. Fereshteh Mahmoudian, Simon Fraser University; Johnny Jermias, Simon Fraser University

The Role of Humble Leadership in Building Organizational Resilience. Jiarui Iris Zhang, The College at Brockport, SUNY; Tiffany Maldonado, Sam Houston State University; Sijing Wei, Creighton University; Regina Taylor, Creighton University

7.06 Tax Potpourri

Marriott, Lobby Level, Grand 4

Taxes - 1.8 CH

Moderator: Scott Rane, University of Florida

Large Book-Tax Differences, Earnings Persistence, and Investment Expenditures. Sina Rahiminejad, University of Calgary; Mark Anderson, University of Calgary; Rajiv Banker, Temple University; Hussein Warsame, University of Calgary

Discussant: Hannah W. Judd, Texas A&M University

Who Sells Cryptocurrency? Jeffrey Hoopes, The University of North Carolina at Chapel Hill; Tyler Menzer, The University of Iowa; Jaron Wilde, The University of Iowa

Discussant: Scott G. Rane, University of Florida

Effects of the 2021 Expanded Child Tax Credit. Ben Lourie, University of California, Irvine; Devin M. Shanthikumar, University of California, Irvine; Terry Shevlin, University of California, Irvine; Chenqi Zhu, University of California, Irvine

Discussant: Anh Vuong Persson, University of Illinois at Urbana-Champaign

The Impact of the Mandatory Disclosure of Corporate Tax Returns on Reporting Bias. Eric J. Allen, University of California, Riverside

Discussant: Junwei Xia, Texas A&M University

7.07 Audit Partner I

Hyatt, Second Level, Harbor G

Accounting - 1.8 CH

Moderator: Stephanie Hairston, Georgia Southern University

Big 4 Audit Style in Non-Big 4 Audit Firms. Matthew Baugh, Arizona State University; Lauren Matkaluk, Arizona State University; Aleksandra Zimmerman, Florida State University

Discussant: Ashleigh Bakke, The University of Kansas

Does Auditor Style Influence Non-GAAP Reporting? Frank Heflin, University of Georgia; Jacqueline Tan, University of Georgia; Karen Ton, Indiana University; Jasmine Wang, University of Virginia

Discussant: Bo Ren, University of Connecticut

Can Individual Auditor Career Jumps Predict Audit Partner Quality? Joseph A. Micale, New Jersey Institute of Technology

Discussant: Michael J. Mowchan, Baylor University

7.08 Financial Fraud—Money Laundering and Corporate Violations

Marriott, Lobby Level, Grand 11

Accounting - 1.8 CH

Moderator: C. Catherine Chiang, Elon University

Capital Market Penalties and Corporate Violations of the Three Pillars (Operations, Reporting and Compliance) after COSO 2013 Internal Controls Guidance. Jesus R. Jimenez Andrade, Texas A&M University—San Antonio

Discussant: Edward R. Walker, University of Central Oklahoma

The Role of CAATs in Anti-Money Laundering Audits Conducted by Accounting Firms. Shaio Yan Huang, National Chung Cheng University; Tawei (David) Wang, Depaul University; Yu-Ting Huang, National Chung Cheng University; Mei-Man Hsu, National Chung Cheng University

Discussant: K. Surysekar, Florida International University

7.09 Corporate Governance III

Hyatt, Second Level, Harbor C

Accounting - 1.8 CH

Moderator: YuanYuan Lu, University of Washington

Does More Liability Mean More Responsibility? The Effects of Director Liability in Financial Institutions. Mariya N. Ivanova, Stockholm School of Economics; Annalisa Prencipe, Bocconi University; Milda Tylaite, Stockholm School of Economics; Antonio B. Vazquez, Stockholm School of Economics

Discussant: Zachary King, University of Wisconsin—Madison

Social Unrest as an Impetus for Racial Diversity: Firm Responses to the Murder of George Floyd. Karthik Balakrishnan, Rice University; Rafael Copat, The University of Texas at Dallas; Daniela De la Parra, The University of North Carolina at Chapel Hill; K. Ramesh, Rice University

Discussant: YuanYuan Lu, University of Washington

Governance Transparency and Firm Value: Evidence from Korean Chaebols. Akash Chattopadhyay, University of Toronto; Sa-Pyung Sean Shin, National University of Singapore; Charles C. Y. Wang, Harvard University

Discussant: Seyoung Park, University of Oregon

7.10 Conservatism and Debt Contracting

Hyatt, Second Level, Harbor E

Accounting - 1.8 CH

Moderator: Yiwen Li, Villanova University

Climate News and Conditional Conservatism. Nhat Q. Nguyen, Colorado State University; Tri Tri Nguyen, University of Roehampton; Derek Johnston, Colorado State University

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

Do Employees Prefer Conservative Accounting? Chen Lin, The University of Hong Kong; Thomas Schmid, The University of Hong Kong; Huai Zhang, Nanyang Technological University

Discussant: Yiwen Li, Villanova University

7.11 Current Issues in Accounting

Hyatt, Second Level, Harbor F

Accounting - 1.8 CH

Moderator: Xinyi Huang, Emory University

Climate Change, Air Pollution, and Corporate Performance: Evidence from Wildfire Smoke. Jing Kong, Michigan State University; Harlow Loch, Michigan State University

Discussant: Patrick D. Kieley, The Ohio State University

7.12 Valuation and Fundamental Analysis II

Hyatt, Second Level, Balboa A

Accounting - 1.8 CH

Moderator: Lu Yan, University of Maryland

Short-Window Fluctuations in Consumer Demand: Information or Noise? Michael D. Kimbrough, University of Maryland; Xu Frank Wang, St. Louis University; Sijing Wei, Creighton University; Lu Yan, University of Maryland

Discussant: Gurpal Sran, The University of Chicago

7.13 Voluntary Disclosure II

Hyatt, Second Level, Balboa B

Accounting - 1.8 CH

Moderator: Boaz Noiman, The University of North Carolina at Chapel Hill

Voluntary Disclosure and Trade Credit—Evidence from Management Earnings Forecasts. Yuan Shi, The Pennsylvania State University Great Valley; Xiaoxiao Song, Southern Illinois University Edwardsville; Hongkang Xu, University of Massachusetts Dartmouth

Discussant: Boaz Noiman, The University of North Carolina at Chapel Hill

Is the Voice of Individual Investors Relevant for Corporate Disclosures? Evidence from Seeking Alpha. Daphne Lui, ESSEC Business School; Andreea Moraru-Arfire, ESSEC Business School; Cong Tao, ESSEC Business School

Discussant: Irina Luneva, University of Pennsylvania

7.14 Financial Reporting Quality IV

Hyatt, Second Level, Balboa C

Accounting - 1.8 CH

Moderator: Jingyu Xu, University of Connecticut

Stressed about Money: The Effect of Employee Financial Pressure on Financial Reporting Outcomes. Avishek Bhandari, University of Wisconsin—Whitewater; Babak Mammadov, Clemson University

Discussant: Jingyu Xu, University of Connecticut

Financial Distress and Corporate Bankruptcy as Triggers for Goodwill Write-Downs. Elena Precourt, Bryant University; Kwadwo Asare, Bryant University

Discussant: Mayer Liang, University of Wisconsin—Madison

Customer Firms' Earnings Management Mechanisms and Their Suppliers' Trade Credit. JiangBo HuangFu, Florida Atlantic University; Maya Thevenot, Florida Atlantic University; Hanbing Xing, Florida Atlantic University

Discussant: Eunjee Kim, Texas A&M University

7.15 International Auditing and Personnel Issues

Hyatt, Second Level, Harbor H

Auditing - 1.8 CH

Moderator: Tom A. Lechner, University of Michigan—Flint

Do Insiders Use Audit Findings? Evidence from the Expanded Audit Report in the United Kingdom. Elizabeth Gutierrez, Universidad de Chile; Adriana Korczak, University of Bristol; Maria Vulcheva, Florida International University

Discussant: Emily Shafron, Texas A&M University

The Impacts of Audit Committee on the Disclosure Quality of Key Audit Matters. Li Jen He, National Yunlin University of Science and Technology; Hsiang Tsai Chiang, Feng Chia University; Faradillah Amalia Rivai, National Yunlin University of Science and Technology

Discussant: Xinyi Xie, University of Missouri

Does Culture Influence Mentoring Perspectives? A Comparative Study of U.S. and India. Tom Downen, The University of North Carolina at Wilmington; Gaurav Gupta, The University of North Carolina at Wilmington

Discussant: Leah Matzner, Goethe University

Audit Fee for Initial Audit Engagements: Evidence from a Ranking System Shock. Ehsan Dolatzarej, University of Tehran; Omid Faraji, University of Tehran; Fakhroddin Mohammad Rezaei, Kharazmi University Tehran; Zabihollah Rezaee, The University of Memphis

Discussant: David Park, Seoul National University

7.16 International Corporate Governance and Financial Reporting

Hyatt, Second Level, Harbor I

Accounting - 1.8 CH

Moderator: Robert Larson, University of Cincinnati

Characteristics of Chilean Boards and Their Impact on Accounting Conservatism. Adriana Cabello, Universidad de Chile

Discussant: Shahid A. Khan, The Pennsylvania State University Berks

Did U.S. Institutional Investment in Pakistani Public Firms Decrease after the Trade War Started between China and the U.S.? Shahid A. Khan, The Pennsylvania State University Berks; Omair Haroon, Lahore University of Management Sciences

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

WEDNESDAY/AUGUST 3, 2022

10:15 AM–11:45 AM PDT

International Diversification and Compensation Clawback Provisions. Sam (Soongsoo) Han, Korea University; Jeong Hwan Joo, Ulsan National Institute of Science and Technology; Tony Kang, University of Nebraska—Lincoln

Discussant: Adriana Cabello, Universidad de Chile

7.17 Social Relationships and Accounting

Marriott, Lobby Level, Grand 10

Accounting - 1.8 CH

Moderator: To Be Announced

Who Cares about Social Technology Risks? Analyzing Determinants of Social Technology Risk Prevention. * *PI Best Paper from 2022 AIS/SET Meeting.* Margarita M. Lenk, Colorado State University; John Krahel, Loyola University Maryland; Brett Considine, Monash University; Diane J. Janvrin, Iowa State University

The Impact of Social Capital on the Perception of Abnormal Accruals. Claire Costin, University of Portland

Is Social Capital Associated with Earnings Management? Claire Costin, University of Portland

Social Ties and Financial Reporting Quality: A More Comprehensive Focus on the Homophily between CEO and CFO. Azzam A. Alsuhaibani, King Saud University; Timothy J. Fogarty, Case Western Reserve University

10:15 AM–5:30 PM

Faculty-Student Collaborations in Accounting (FASTCA)

Hyatt, Second Level, Harbor D

12:00 PM–1:45 PM PDT

AAA Luncheon (ticket required)

Hyatt, Second Level, Seaport Ballroom D

2:00 PM–3:30 PM PDT

PANEL SESSION

8.01 Innovation in Accounting Education Award Recipientss

Hyatt, Second Level, Harbor AB

Accounting - 1.8 CH

Moderator: Dana Hermanson, Kennesaw State University

Panelists: Vernon Richardson, University of Arkansas and Baruch College—CUNY

Ryan Teeter, University of Pittsburgh

Katie Terrell, University of Arkansas

CONCURRENT SESSIONS

8.02 Accounting Innovation

Marriott, Lobby Level, Grand 1

Accounting - 1.8 CH

Moderator: Yvette Lazdowski, University of New Hampshire

The Case of Operational Internal Audit Being Replaced by Financial Internal Audit: Governance Options. Gary Spraakman, York University

Discussant: Brigitte Muehlmann, Babson College

Resilience or Retirement? The Career Experience of New York CPAs in the Great Depression. Diane H. Roberts, University of San Francisco

Discussant: Gary Spraakman, York University

The Rise and Decline of LIFO. Qianhua Ling, Marquette University; Daniel Tinkelman, Brooklyn College—CUNY

Discussant: Jesus R. Jimenez Andrade, Texas A&M University—San Antonio

8.03 Auditing Related AIS Research

Marriott, Lobby Level, Grand 11

Auditing - 1.8 CH

Moderator: Janet Souza, Saint Joseph's University

The Effect of Customer Firms' Data Breaches on Their Suppliers' Audit Fees. Yimei Zhang, University of South Florida; Thomas Smith, University of South Florida

Discussant: Steven A. Maex, Temple University

Metaphysics of Internal Controls. Graham Gal, University of Massachusetts Amherst

Discussant: Han Dai, University of South Florida

Opportunities or Challenges? The Association between Audit Fees and Blockchain Risk Factor Disclosures. Feiqi Huang, Pace University; Tawei (David) Wang, DePaul University; Ju-Chun Yen, National Central University

Discussant: Yufan Dong, Temple University

8.04 Tax Uncertainty

Marriott, Lobby Level, Grand 4

Taxes - 1.8 CH

Moderator: Hannah Smith, The University of Memphis

The Benefits of Uncertainty: Uncertain Tax Strategies and Implicit Taxes. Trent Krupa, University of Connecticut; Steven Utke, University of Connecticut; Brian Williams, Indiana University

Discussant: Hannah Smith, The University of Memphis

Is Silence Golden? An Investigation of UTB Non-Reporting Firms. Kimberly S. Krieg, University of San Diego; Kaishu Wu, University of Waterloo

Discussant: Matthew R. Holt, University of Georgia

Investment and Tax Incentive Enforcement: Evidence from the R&D Tax Credit. Mary Cowx, Arizona State University

Discussant: Darci Fischer, Boston University

8.05 Audit Regulation

Hyatt, Second Level, Seaport F

Accounting - 1.8 CH

Moderator: Romina Rakipi, University of Florida

Assurance of Nonprofit Financial Reporting: An Analysis of State Audit and Review Requirements. Hollis A. Skaife, University of California, Davis; Paul A. Wong, University of California, Davis; Michelle H. Yetman, University of California, Davis

Auditor Responses to Regulatory Risk: Evidence from SEC Investigations. Nina Xu, University of Connecticut; Wei Zhang, University of Massachusetts Amherst

Do Auditors Benefit from Political Connections? Evidence from SEC Enforcement. Yangyang Fan, The Hong Kong Polytechnic University; Yibo Jia, The Hong Kong Polytechnic University; Zhifeng Yang, Stony Brook University, SUNY

PCAOB Inspection Findings and Audit Firm Contesting. Amber Browne, California State University, Fullerton; Dennis M. Lopez, The University of Texas at San Antonio

8.06 Audit Partner II

Hyatt, Second Level, Seaport G

Accounting - 1.8 CH

Moderator: Summer Liu, Arizona State University

Innate Personality Traits of Engagement Partners and Audit Quality. Andrew Fluharty, University of St. Thomas; Jacob Ott, The London School of Economics and Political Science; Xinyuan Shao, University of Minnesota; Pervin Shroff, University of Minnesota

Discussant: Millie Hutton, The University of Alabama

Matching Audit Partners with Client Firms. Pauline Wu, The University of British Columbia;

Discussant: Beverly Howard, Arizona State University

WEDNESDAY AUGUST 3, 2022

2:00 PM–3:30 PM PDT

Audit Partner Engagement-Related Connectedness and Audit Performance. Bo Gao, The University of Texas at El Paso; Scott Seavey, Florida Atlantic University
Discussant: Wenyin Li, University of Kentucky

8.07 Valuation and Market Efficiency

Hyatt, Second Level, Harbor C

Accounting - 1.8 CH

Moderator: Chandrani Chatterjee, The University of Texas at Arlington

The Rise of Intangible Investments in Cross-Sectional Earnings Forecasting and Implied Cost of Capital Estimation. Thomas Kaspereit, University of Luxembourg
Discussant: Rong Zhao, University of Calgary

Value of Internally Generated Intangible Capital. Anup Srivastava, University of Calgary; Aneel Iqbal, University of Calgary; Shivaram Rajgopal, Columbia University; Rong Zhao, University of Calgary
Discussant: Thomas Kaspereit, University of Luxembourg

Do Designated Market Makers Facilitate Price Informativeness? Evidence from Earnings Announcements. Neil Bhattacharya, Southern Methodist University; Bidisha Chakrabarty, St. Louis University; Matthew Ma, Southern Illinois University Carbondale; Jing Pan, Southern Methodist University
Discussant: Peeyush Taori, The University of Hong Kong

8.08 Financial Institutions

Hyatt, Second Level, Harbor G

Accounting 1.8 CH

Moderator: Barrett Wheeler, Tulane University

Bank's Industry Diversification and Debt Contracting. Gurvinder Sandhu, The University of Texas at Dallas
Discussant: Nikki L. Chappell, Florida State University

Joint Impact of Prudential Regulation and Loan-Loss Reserving on Crisis Lending. Karthik Balakrishnan, Rice University; K. Sivaramakrishnan, Rice University
Discussant: Wei Wang, Temple University

Are Non-GAAP Performance Measures Always More Informative? Evidence from Banks' Return on Tangible Common Equity Disclosures. John Campbell, University of Georgia; Joe Lopez-Vilaro, University of Arkansas; Catherine Shakespeare, University of Michigan; Zac Wiebe, University of Arkansas
Discussant: Bryan G. Brockbank, Oklahoma State University

8.09 Mergers and Acquisitions II

Hyatt, Second Level, Harbor E

Accounting - 1.8 CH

Moderator: Erika Wheeler, Southern Methodist University

Overconfident CEOs and Goodwill Impairment Decisions: Evidence from the SFAS 142 Era. Steve Garner, Tennessee Technological University; Binod Guragai, Texas State University; S. Drew Peabody, Elon University
Discussant: Erika Wheeler, Southern Methodist University

The Impact of CEO Compensation Incentives on Financial Reporting Choices: Evidence from Potential Ghost Revenues Created in Mergers and Acquisitions. Jason A. Ashby, University of Louisiana at Monroe
Discussant: Brian Monsen, The Ohio State University

Target Value Uncertainty and Goodwill Impairment: Public and Private Targets. Brad Mikus, Oregon State University
Discussant: Jasmine Wang, University of Virginia

8.10 Voluntary Disclosure III

Hyatt, Second Level, Harbor F

Accounting - 1.8 CH

Moderator: Anish Sharma, Indiana University

Look Who's Talking: An Analysis of Market Responses to Executive Earnings Call Communication. Nathan C. Goldman, North Carolina State University; Yuan Zhang, The University of Texas at Dallas

Discussant: Maya Thevenot, Florida Atlantic University

When Friends Become Foes: Proprietary Information Disclosure after Failed M&A Deals. Il Sun Yoo, University of California, Irvine

Discussant: Anish Sharma, Indiana University

Data Visualization in 10-K Filings. Theodore Christensen, University of Georgia; Karson Fronk, University of Georgia; Joshua Lee, Brigham Young University; Karen Nelson, Texas Christian University

Discussant: Ilona Bastiaansen, University of Connecticut

8.11 Value Relevance

Hyatt, Second Level, Balboa A

Accounting - 1.8 CH

Moderator: : Brittani Jackson, Indiana University

The Superiority of Earnings Over Cash Flows in Predicting Cash Flows Available to Investors over the Long Run. John McInnis, The University of Texas at Austin; Rui Silva, The University of Texas at Austin; Yong Yu, The University of Texas at Austin

Discussant: Jerry D. Mathis, Washington University in St. Louis

Credibility of Managers' Fair Value Assessments: Evidence from Smaller-Than-Expected Goodwill Impairments. Henry Laurion, University of Colorado Boulder; Scott A. Robinson, University of Colorado Boulder; Frances M. Tice, University of Colorado Boulder

Discussant: Brittani Jackson, Indiana University

A New Perspective on R&D Accounting. Zachary King, University of Wisconsin—Madison

Discussant: Ivy Wang, Washington University in St. Louis

8.12 Nonfinancial Disclosure II

Hyatt, Second Level, Balboa B

Accounting - 1.8 CH

Moderator: James Warren, University of Connecticut

The Role of Social-Media in the Hedge Fund Industry. Yichang Liu, University of Minnesota, Twin Cities

Discussant: James Warren, University of Connecticut

Digitalization, Accounting Jobs, and Financial Reporting Quality. Amanda Awyong, Singapore Management University; Qiang Cheng, Singapore Management University; Tian Deng, Singapore Management University; Rencheng Wang, Singapore Management University

Discussant: Tendai Masaya, Yale University

Who Uses Corporate Sustainability Reports? Suzanne Burzillo, University of Southern California; Matthew Shaffer, University of Southern California; Richard Sloan, University of Southern California

Discussant: Anywhere Sikochi, Harvard University

8.13 Accounting Standards and Disclosure

Hyatt, Second Level, Balboa C

Accounting - 1.8 CH

Moderator: Diana Lynn Weng, University of Missouri

The Unintended Consequences of The FASB's Simplification Initiative: Does ASU 2016-09 Reduce Earnings Informativeness? Elizabeth Chuk, University of California, Irvine; Qiao Wang, University of California, Irvine; Shijun Xia, University of California, Irvine

Discussant: Diana Lynn Weng, University of Missouri

Accounting Standards Updates, Investments in Accounting Information Systems, and Firms' Internal Information Environments. Eric Gelsomin, Boston College

Discussant: Clay Partridge, University of California, Davis

8.14 Financial Reporting and Disclosure: International Evidence

Hyatt, Second Level, Seaport H

Accounting - 1.8 CH

Moderator: Salem L. Boumediene, University of Illinois at Springfield

Does Timely Disclosure Diminish the Information Content of Earnings? Evidence from Monthly Sales Disclosure. Hsueh-Tien Lu, National Taichung University of Science and Technology; Hua Christine Xin, University of South Alabama

M&A Disclosure and Its Drivers: Any Impact from the Global Financial Crisis? Cristina Florio, University of Verona

Can the Way IFRS is Written Affect Financial Statement Quality? Linguistic Characteristics of IFRS and Value Relevance. John Schomburger, Texas A&M University; Emily Shafron, Texas A&M University

Linkages between IFRS for SMEs, SDGs, and Green Finance: The Case of a Peruvian Forestry Industry SME. Gustavo Tanaka, Kyoto University of Foreign Studies; Cielo Castillo, Pontifical Catholic University of Peru

The Clemency Experience of Chaebol Heads and ESG Performance: Evidence from Korean Business Groups. Hongmin Chun, Sungshin Women's University; Hakjoon Song, California State University, Dominguez Hills

Toward Global Digitization of ESG Reporting Using XBRL. Mark Holtzblatt, Cleveland State University; Kristine Brands, United States Air Force Academy

8.15 International Accounting Issues

Hyatt, Second Level, Harbor I

Accounting - 1.8 CH

Moderator: Marco Fasan, Ca' Foscari University

Do Offshore Activities Teleport Information? Evidence from Foreign Analysts' Coverage of U.S. Multinational Firms. Hongping Tan, McGill University

Discussant: To Be Announced

8.16 Operations and Decision Making

Marriott, Lobby Level, Grand 2

Accounting - 1.8 CH

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

Operating Decisions in the Afterglow of an Unexpected Spike in Business Activities: Evidence from Banks' Responses to Shale Boom. Hari Ramasubramanian, Frankfurt School of Finance and Management

Discussant: Michael T. Paz, Cornell University

The Balanced Scorecard: Plant-Level Evidence of Relations between the Four Perspectives. Mark Anderson, University of Calgary; Rajiv Banker, Temple University; Soonchul Hyun, The University of North Carolina at Greensboro

Discussant: Cheng-Jen Huang, National Chengchi University

Rolling with the Punches: Improving Business Resilience and Decision? Making through Advanced Information Technology. Shirley Daniel, University of Hawaii at Manoa; Yuanzhang Xiao, University of Hawaii at Manoa; Ting-Tsen Yeh, Louisiana State University in Shreveport

Discussant: Ewelina Forker, Emory University

8.17 Recognition and Narrative Reporting

Marriott, Lobby Level, Grand 3

Accounting - 1.8 CH

Moderator: Nathan Mecham, University of Pittsburgh

Peer Performance Assessments in Diverse Teams: How Team-Level Performance Evaluation Affects In-Group Favoritism. Gerhard Speckbacher, WU Vienna University of Economics and Business; Martin Wiernsperger, WU Vienna University of Economics and Business

Discussant: Ryan Sommerfeldt, Washington State University

"Let Me Recognize You for Your Advice": How Peer Recognition Designs Impact Peer Advice Seeking. Elien Voermans, KU Leuven; Martine Cools, KU Leuven; Alexandra Van den Abbeele, KU Leuven

Discussant: Ted (Seung Kyo) Ahn, University of Wisconsin—Madison

Narrative Reporting in a Team Environment. Jeremiah W. Bentley, University of Massachusetts Amherst; Conner Blake, University of Massachusetts Amherst

Discussant: Rachel Martin, Utah State University

8.18 Text Mining, REA and Sentiment

Marriott, Lobby Level, Grand 13

Accounting - 1.8 CH

Moderator: Cindy Yoshiko Shirata, Tokyo International University

A Text Mining Methodology for Extracting a Simplified ESG Taxonomy. Jun Dai, Michigan Technological University; Yu Gu, Rutgers, The State University of New Jersey; Lanxin Jiang, Rutgers, The State University of New Jersey; Miklos Vasarhelyi, Rutgers, The State University of New Jersey

Discussant: Rob Nehmer, Oakland University

Contagion of Investor Sentiment in Online Investment Communities: Evidence from Dynamic Visuals on StockTwits. Ming Gu, University of California, Irvine; Siew Hong Teoh, University of California, Los Angeles; Shijia Wu, The Chinese University of Hong Kong, Shenzhen

Discussant: Sunita Goel, Siena College

Claims, Debt and Equity in REA with FIBO Extensions. Michael Bennett, Hypercube Ltd.; Maxwell Gillmore, The Shed Group; Rob Nehmer, Oakland University

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

8.19 Behavioral/Archival

Hyatt, Second Level, Harbor H

Accounting - 1.8 CH

Moderator: To Be Announced

Business Sophomore Students' Perceptions of Accounting Profession; Evidence for Any Change in Two Decades. Recep Pekdemir, University of Wisconsin—La Crosse; Mehmet C. Kocakulah, University of Wisconsin—La Crosse; Uzay Damali, University of Wisconsin—La Crosse; Melis Ercan, Istanbul University

Assessing the Quality of Online Learning from the Students' Experiences during the Pandemic. Elena Precourt, Bryant University; Maryella Gainor, Bryant University; Charles P. Cullinan, Bryant University

The Mediating Role of Self-Compassion in the Relationship with Cognitive Test Anxiety, Maladaptive Perfectionism, and Academic Burnout in Accounting Majors. Dann G. Fisher, Kansas State University; Amy M. Hageman, Kansas State University; Ashley N. West, Kansas State University

It Takes a Village: Networks of Support Underlying Publications in a Major Accounting Journal. Timothy J. Fogarty, Case Western Reserve University; R. Drew Sellers, Kent State University; Jadallah Jadallah, Grand Valley State University

Embedding Problem-Based Learning (PBL) Continuum and Team-Based Learning (TBL) in Teaching Intermediate Accounting I. Judith A. Sage, Sage & Sage; Lloyd G. Sage, Sage & Sage

WEDNESDAY/AUGUST 3, 2022

3:30 PM–4:00 PM PDT

Coffee Break

Hyatt, Second Level, Harbor Foyer

Marriott, Lobby Level, Grand Ballroom Foyer

4:00 PM–5:30 PM PDT

CONCURRENT SESSIONS

9.01 Blockchain and the Role of Information Access

Marriott, Lobby Level, Grand 1

Information Technology - 1.8 CH

Moderator: Han Dai, University of South Florida

Retail Investors' Accessibility to the Internet and Firm-Specific Information Flows: Evidence from Google's Withdrawal in China. Wentao Ren, Nanjing University;

Discussant: Patricia Navarro, University of Nevada, Las Vegas

Business Strategy and Blockchain Adoption. Jiangbo Huangfu, Florida Atlantic University; Robert Pinsker, Florida Atlantic University; Hanbing Xing, Florida Atlantic University

Discussant: Yimei Zhang, University of South Florida

Simplified ESG Taxonomy for Global Comparability: LDA Topic Modeling. Yu Gu, Rutgers, The State University of New Jersey; Lanxin Jiang, Rutgers, The State

University of New Jersey; Jun Dai, Michigan Technological University; Miklos Vasarhelyi, Rutgers, The State University of New Jersey

Discussant: Ji Sui, Stevens Institute of Technology

9.02 Taxes and Investments

Marriott, Lobby Level, Grand 4

Taxes - 1.8 CH

Moderator: Andrew Finley, Claremont McKenna College

The Effect of Limited Tax Loss Carryforwards on Corporate Investment. Lisa Hillmann, WHU—Otto Beisheim School of Management; Martin Jacob, WHU—Otto Beisheim School of Management

Discussant: Anthony Welsch, The University of Texas at Austin

Mutual Agreement Procedure and Foreign Direct Investments: Evidence from Firm-Level Data. Matthias Petutschnig, WU Vienna University of Economics and Business; Xixi Zhang, WU Vienna University of Economics and Business

Discussant: Amanda Marino, San Diego State University

Do Increases in Political Tax Uncertainty Affect Tax Planning and Other Investments? Charles Lee, University of California, Irvine

Discussant: Sabrina Chi, Texas Tech University

"Megadeal" Tax Subsidies, Local Spillovers and Corporate Innovation. Yoojin Lee, California State University, Long Beach; Shaphan Ng, Singapore Management University; Aruhn Venkat, The University of Texas at Austin

Discussant: Raphael Mueller, University of Mannheim

9.03 COVID-19 and Other Audit Matters

Hyatt, Second Level, Seaport F

Accounting - 1.8 CH

Moderator: Ben Hubbard, Purdue University

Audit Demand, Disclosure Controls, and Reporting Quality: Differences between SPAC and Non-SPAC IPOs. Brian M. Burnett, The University of North Carolina at Charlotte; Aloke Ghosh, The University of North Carolina at Charlotte

Data Analytics Adoption, Social Support, and Internal Auditor Performance. Evisa Bogdani, University of Kentucky; Monika Causholli, University of Kentucky;

Romina Rakipi, University of Florida

The Impact of the Covid-19 National Emergency Declaration on Auditing. Christiana A. Antwi-Obimpeh, The University of Texas at San Antonio; Sharad Asthana, The University of Texas at San Antonio; K. K. Raman, The University of Texas at San Antonio

9.04 Audit Quality

Hyatt, Second Level, Seaport G

Accounting - 1.8 CH

Moderator: J. Scott Judd, University of Illinois at Chicago

The Blind Spot Deserves Attention: The Audit Opacity of U.S. Multinational Corporations. Yuyuan Chang, South China University of Technology; Yangyang Fan, The Hong Kong Polytechnic University; Duanping Hong, Kennesaw State University

Using Semi-Supervised Learning to Detect and Predict Unlabeled Restatements. Lanxin Jiang, Rutgers, The State University of New Jersey; Miklos Vasarhelyi, Rutgers, The State University of New Jersey; Abigail Zhang, Rutgers, The State University of New Jersey

9.05 Diversity in Financial Reporting and Enforcement

Hyatt, Second Level, Harbor I

Accounting - 1.8 CH

Moderator: Carlos Eriel Jimenez-Angueira, University of South Florida Sarasota-Manatee

Voluntary Disclosure of Workforce Gender Diversity. Chuchu Liang, University of California, Irvine; Ben Lourie, University of California, Irvine; Alexander Nekrasov, University of Illinois at Chicago; Il Sun Yoo, University of California, Irvine

Discussant: Hao Qu, University of Rochester

IRS Attention and CEO Race. Saipriya Kamath, The London School of Economics and Political Science; Shaphan Ng, Singapore Management University; Devin M. Shanthikumar, University of California, Irvine

Discussant: Thomas Ruchti, Carnegie Mellon University

Does Gender Moderate Accounting-Based Valuation of Start-Up Ventures? Evidence from Dragons' Den. Prajakta Desai, Bocconi University; Bjorn Jorgensen, Copenhagen Business School

Discussant: Ying Gan, Erasmus University

9.06 Corporate Governance IV

Hyatt, Second Level, Harbor C

Accounting - 1.8 CH

Moderator: Rachel Geoffroy, The Ohio State University

Priming Shareholder Votes: The Case of Say on Pay. Mary Ellen Carter, Boston College; Melissa Martin, University of Illinois at Chicago; Oscar Timmermans, The London School of Economics and Political Science; Jonathan L. Underwood, Boston College

Discussant: Rachel M. Geoffroy, The Ohio State University

Should SPAC Forecasts Be Sacked? Michael Dambra, University at Buffalo, SUNY; Omri Even-Tov, University of California, Berkeley; Kimberlyn K. George, University of California, Berkeley

Discussant: Isabel Wang, Michigan State University

Labor Unionization and Non-GAAP Reporting. Riddha Basu, The George Washington University; Gary Chen, DePaul University; Spencer Pierce, Florida State University

Discussant: Lisa Yao Liu, Columbia University

9.07 Mandatory Disclosure II

Hyatt, Second Level, Harbor G

Accounting - 1.8 CH

Moderator: Sarah Noor, Texas A&M University

The Informativeness of Mandatory Cash Flow Forecasts in Financially Distressed Firms. Ruth Rooz, Hebrew University of Jerusalem and New York University; Benjamin Segal, Hebrew University of Jerusalem and Fordham University

Discussant: Bright Gershion Godigbe, Washington University in St Louis

Mandatory Disclosure and Acquisition: Evidence from Material Contract Redactions. Paul A. Griffin, University of California, Davis; Hyun A. Hong, University of California, Riverside; Kyungran Lee, The University of Hong Kong; Ji Woo Ryou, West Virginia University

Discussant: Lauren Vollen, The University of Chicago

9.08 Financial Analysts

Hyatt, Second Level, Harbor E

Accounting - 1.8 CH

Moderator: Mark Piorkowski, Boston College

A Friend in Need is a Friend Indeed: Social Connection between IR Officers and Analysts. Sheryl Zhang, Washington University in St. Louis

Discussant: Jed Neilson, The Pennsylvania State University

Analyst Coverage and Managerial Learning from Prices. Enrique Gomez, Temple University; James Warren, University of Connecticut

Discussant: Mark Piorkowski, Boston College

Are Analysts Overoptimistic Around Earnings Strings? Vadim Balashov, Rutgers, The State University of New Jersey, Camden; Zhanel DeVides, The Pennsylvania State University Abington

Discussant: Sean Wang, Southern Methodist University

9.09 Financial Reporting Quality V

Hyatt, Second Level, Harbor F

Accounting - 1.8 CH

Moderator: To Be Announced

Dual-Class and Internal Control: The Good and the Bad. Kathleen Rankin, George Mason University; Dina El Mahdy, Morgan State University; Stephen Rau, Duquesne University; Pamela Queen, Morgan State University; Maxim Bushuev, Morgan State University

Discussant: Teena Rachel Philip, The University of Texas at San Antonio

9.10 Impact of Regulatory Reforms

Hyatt, Second Level, Balboa A

Accounting - 1.8 CH

Moderator: Nicholas Jasa, University of Nebraska at Omaha

Race to Board Independence: Evidence on Strategic Compliance with Corporate Governance Regulation. Fabrizio Di Meo, University of Alcalá; Beatriz Garcia Osma, Charles III University of Madrid; Cristina Grande-Herrera, City University of London

Discussant: Lei Zhao, St. Louis University

Regulatory Scrutiny of Mutual Fund Disclosures. Kai Du, The Pennsylvania State University; Shuyang Wang, Northeastern University

Discussant: Nicholas Jasa, University of Nebraska at Omaha

Corporate Governance Reforms and Earnings Opacity: International Evidence. Xinyi Xie, University of Missouri; Lei Zhao, Saint Louis University

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

9.11 Information Intermediaries

Hyatt, Second Level, Balboa B

Accounting - 1.8 CH

Moderator: Yonghong Jia, Iowa State University

Who Experiences Financial Reporting Pressure? Yuan Ji, The University of Texas at Arlington; Oded Rozenbaum, The George Washington University; Kyle Welch, The George Washington University

Discussant: Yonghong Jia, Iowa State University

Accounting and Auditing Consequences of the Expanded Regulation of Credit Rating Agencies in the Dodd-Frank Act. Xinghua Gao, Washington State University; Yonghong Jia, Iowa State University

Discussant: Oded Rozenbaum, The George Washington University

Municipal Bond Credit Rating Access and Retail Investors' Transaction Costs. Vincent (Qiru) Zhang, Duke University

Discussant: R. William Snyder, George Mason University

9.12 Innovation

Marriott, Lobby Level, Grand 2

Accounting - 1.8 CH

Moderator: Sue Yang, Michigan State University

Innovation Performance Measure Tension and Absorptive Capacity: Unintended Consequences and How to Overcome Them. Christian Garaus, University of Natural Resources and Life Sciences; Arthur Posch, University of Bern; Markus Wabnegg, WU Vienna University of Economics and Business

Discussant: To Be Announced

The Effect of Functional Diversity on Team Creativity: Behavioral and fNIRS Evidence. Yasheng Chen, Xiamen University; Adam Presslee, University of Waterloo; Xue Yang, Michigan State University

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

9.13 Modeling and Real Earnings Management

Marriott, Lobby Level, Grand 3

Accounting - 1.8 CH

Moderator: Mariana Sailer, WU Vienna University of Economics and Business

Ignorance Is Bliss: Effects of Real Earnings Management by Rank-and-File Employees and the Role of Managers. Markus C. Arnold, University of Bern; Kai Bauch, University of Bern; Eric W. Chan, The University of Texas at Austin

Discussant: Jongwoon (Willie) Choi, University of Wisconsin–Madison

Performance-Based Incentive Contracts under Asymmetric Taxation. Rainer Niemann, University of Graz; Mariana Sailer, WU Vienna University of Economics and Business

Discussant: To Be Announced

Clawbacks, Accrual and Real Earnings Management, Managerial Ownership, and Bonus Scheme. Tae-Young Paik, Sungkyunkwan University; Hyuk Shawn, Keimyung University

Discussant: Mariana Sailer, WU Vienna University of Economics and Business

WEDNESDAY/AUGUST 3, 2022

4:00 PM–5:30 PM PDT

9.14 Profession and Practice

Marriott, Lobby Level, Grand 10

Accounting - 1.8 CH

Moderator: Amy M. Hageman, Kansas State University

Missing the Forest for the Trees—Do Auditors Think Like Reasonable Investors. Alan Reinstein, Wayne State University

Two Sides of the Same Coin: Big Four and Non-Big Four Institutional Logics in Public Accounting. Laurence Daoust, HEC Montreal; Timothy J. Fogarty, Case Western Reserve University; Candice T. Hux, Northern Illinois University; Aleksandra Zimmerman, Florida State University

Between a Corporatist Past and a Globalized Future: The Argentinian Accounting Profession and the “Social Balance Sheet.” Carlos F. Ramirez, ESSEC Business School; Adrian Zicari, ESSEC Business School

Does the Tax Cuts and Jobs Act Stimulate Investment Activities? Yongtao Hong, North Dakota State University; Fariz Huseynov, North Dakota State University; John Bitzan, North Dakota State University

9.15 Various Topics

Hyatt, Second Level, Harbor H

Accounting - 1.8 CH

Moderator: To Be Announced

Do Accounting Professor Teaching Ratings Reflect Student Learning? Richard L. Constand, University of West Florida

Creating Shared Value in the Classroom: Integrating Learning Approaches in a Tax Accounting Course. Gustavo Tanaka, Kyoto University of Foreign Studies; Cielo Castillo, Pontifical Catholic University of Peru

Accounting Students’ Perspectives on Fraud and Forensic Topics in the Accounting Curriculum: A Comparison with Professionals. Hossein Nouri, The College of New Jersey

5:30 PM–6:00 PM PDT

Closing Reception

Marriott, Lobby Level, Grand Ballroom Foyer

Poster Sessions



EFFECTIVE LEARNING STRATEGIES

MONDAY, AUGUST 1, 2022 — 3:00 PM–4:30 PM

Accounting - 1.8 CH

- Board 1** **Taking Out the Trash: Sanitizing Data in Excel.** Jackie Gabrielson, College of St. Benedict and St. John's University; Kelly Prestby, University of South Carolina Beaufort; Ben Trnka, College of St. Benedict and St. John's University
- Board 2** **KB Software Specialists: A QuickBooks Project.** Kelly Prestby, University of South Carolina Beaufort; Ben Trnka, College of St. Benedict and St. John's University
- Board 3** **Financial Valuation in Excel.** Boz Bostrom, College of St. Benedict and St. John's University; Ben Trnka, College of St. Benedict and St. John's University
- Board 4** **Financial Forecasting in Excel.** Boz Bostrom, College of St. Benedict and St. John's University; Ben Trnka, College of St. Benedict and St. John's University
- Board 5** **"Flipping" the Online Classroom with Discussion Board Posts.** Carol Sullivan, The University of Texas Permian Basin
- Board 6** **Teaching Students about the Perils of DUI in Ethics Courses.** Carol Sullivan, The University of Texas Permian Basin
- Board 7** **Important Recent Energy Cases: A \$500 Million+ Biofuels Tax Credit Fraud, The Colonial Pipeline Cyberattack, and the Keystone Pipeline Controversy.** Carol Sullivan, The University of Texas Permian Basin
- Board 8** **Data Analytics, Net-Like Knowledge Structures, and Academic Performance.** Frederick Choo, San Francisco State University
- Board 10** **Flipgrid: A Great Tool for Online Accounting Classes.** Timothy Creel, Lipscomb University; Christine Olear, The Pennsylvania State University; Veronica Paz, Indiana University of Pennsylvania
- Board 11** **The Benefits of the Paperless Accounting Classroom.** Timothy Creel, Lipscomb University; Christine Olear, The Pennsylvania State University; Veronica Paz, Indiana University of Pennsylvania
- Board 12** **Learning Your Purpose and Finding Purpose in Learning.** Karen Farmer, Texas A&M University; Amy Fredin, St. Cloud State University
- Board 13** **Use Data Analytics to Help Your Students Become Numerate.** Karen Farmer, Texas A&M University; Amy Fredin, St. Cloud State University
- Board 14** **The Financial Reporting and Analysis Toolbox.** Madhuri Bandla, University of North Texas
- Board 15** **Is It Possible to Explore Soft Skills in Your Accounting Course?** José Oliveira-Neto, University of São Paulo
- Board 16** **Enhance Critical Thinking Soft Skills Using a Classroom Debate Online: Is It Possible to Explore Soft Skills in your Accounting Course?** Josã Oliveira-Neto, University of São Paulo
- Board 17** **Flipping the Classroom and Delivering Just-In-Time Learning with Video Embedded Self-Correcting Excel Worksheets.** Eric Blazer, Millersville University
- Board 18** **Integrating Technology in Introductory Auditing Course.** Salem Boumediene, University of Illinois at Springfield; Salma Boumediene, Naval Postgraduate School
- Board 19** **Get Up and Go! An Active Learning Activity for Financial Accounting.** Bob Churchman, Harding University; Karen Corker, Harding University; Sarah McGaha, Harding University

EFFECTIVE LEARNING STRATEGIES

MONDAY, AUGUST 1, 2022 — 3:00 PM–4:30 PM

- Board 20** **Team-Teaching in Introductory Accounting: Increasing Engagement and Outcomes.** Chris Edmonds, The University of Alabama at Birmingham; Jennifer Edmonds, The University of Alabama at Birmingham; Alicja Foksinska, The University of Alabama at Birmingham; Arline Savage, The University of Alabama at Birmingham; Angel Smith, The University of Alabama at Birmingham; Chen Song, The University of Alabama at Birmingham
- Board 21** **Applying Accounting Academic Research to a Real-World Accounting Enforcement Action in Intermediate Accounting.** Joseph Faello, Mississippi State University at Meridian
- Board 22** **Case Studies in the Healthcare Industry to Understand Advanced Accounting Topics: An Application of the Revised Bloom's Taxonomy.** Xiaohong Fan, Pacific Lutheran University; Lei Han, Niagara University
- Board 23** **Helping Faculty Boost Their Research Agenda.** Sergio Agreda, Universidad Privada Boliviana; Mariana Pérez Escobar, Universidad Privada Boliviana; Larita Killian, Indiana University, Purdue University Columbus
- Board 25** **Two Heads Are Better than One: Team Teaching, Technology Integration, and Collaboration between Accounting Sub-Disciplines.** Lorraine Lee, The University of North Carolina at Wilmington; Jenny Parlier, The University of North Carolina at Wilmington
- Board 26** **Teaching for the Retired Faculty: Don't Let a Pandemic Stop You!** Charles Leflar, University of Arkansas
- Board 27** **Introducing Stakeholder Capitalism: Its Natural Alignment with the Organization of an Income Statement.** Brigitte Muehlmann, Babson College
- Board 28** **Accountants' Behaviour, Performance Evaluation and Educational System.** Rabi Nehme, King Fahd University of Petroleum and Minerals
- Board 30** **Deanna's Delights, Inc.: Data Analytics in the Audit of the Procurement Cycle.** Samantha Dzielski, Indiana University of Pennsylvania; J. L. Souza, St. Joseph's University; Andrew Weinberger, Central Connecticut State University
- Board 31** **Application of the Flipped Classroom Method in Accounting Education: A Brazilian Example.** Adriana Maria Procópio de Araujo, University of São Paulo; Lucelma Maria dos Santos Cunha, University of São Paulo; Fernanda Massarotto Dandaro, University of São Paulo; Tamiris Capellaro Ferreira, University of São Paulo
- Board 32** **Creative Methods of Teaching and Learning in Accountancy: With Special Reference to India (A Developing Country).** Neel Purohit, S. S. Jain Subodh, Prince Georges Community College
- Board 33** **A COVID Related Fraud at Applied BioSciences Corp.: What are the Lessons?** Scott Jackson, The University of South Dakota; Paul Ordyna, The University of South Dakota; Srinivasan Ragothaman, The University of South Dakota
- Board 34** **Embedding Problem-Based Learning (PBL) Continuum into the Governmental Accounting Course.** Judith Sage, Sage & Sage; Lloyd Sage, Sage & Sage
- Board 35** **Building Skills Valued by Employers with Discussions on Cultural Awareness and Belonging.** Suzanne Shoukfeh, Texas Tech University
- Board 36** **Kickbacks or No Kickbacks: The Case of Bent J. Criminal versus The Swindled Company, Inc.: A Forensic Investigative Engagement Case Study.** Sandria Stephenson, Georgia University
- Board 37** **Forensic Files: Using Simplified Immersive Scenarios to Develop a Solution Oriented Mindset in Accounting Students.** Karen Tabak, Maryville University

EFFECTIVE LEARNING STRATEGIES

MONDAY, AUGUST 1, 2022 — 3:00 PM–4:30 PM

- Board 38** **Data Cleaning Projects (ETL): Using Excel, Google Sheets, Tableau, Tableau Prep, Power BI & Alteryx for Intro Accounting.** Jennifer Cainas, University of South Florida; Tracie Miller-Nobles, Austin Community College; Wendy Tietz, Kent State University
- Board 39** **Using Instructional Technology to Enhance Students' Learning Outcomes.** Mohammed Mohi Uddin, University of Illinois at Springfield
- Board 40** **Linking Financial Statement Preparation to Elementary Data Analytics.** Skyler Bowen, University of Central Oklahoma; Paula Sanders, University of Central Oklahoma; Evan Shough, University of Central Oklahoma; Edward Walker, University of Central Oklahoma
- Board 41** **Using AICPA Critical Thinking Resources to Develop Student Critical Thinking Skills.** Susan Wolcott, Independent Scholar
- Board 42** **What Motivates Students to Enroll in Online Business Courses? The Role of Espoused National Culture.** Gaurav Gupta, The University of North Carolina at Wilmington; Cassy Henderson, Sam Houston State University; Syed Zaidi, Louisiana State University in Shreveport
- Board 43** **Capstone Project in Excel (TM) for Intermediate Accounting 2: A Comparison of Three Financing Alternatives for Asset Acquisition Using DCF for a Note, Bond and Lease Scenario.** Phil Brown, Harding University; Bob Churchman, Harding University
- Board 44** **Exploring Accounting Soft Skills with the Serious Game DANIEL.** José Oliveira-Neto, University of São Paulo
- Board 45** **Finding Fraud: A Hands-On Fraud Creation and Detection Case.** Elizabeth Felski, SUNY, Geneseo

EMERGING AND INNOVATIVE RESEARCH

TUESDAY, AUGUST 2, 2022 — 9:45 AM–11:00 AM

Accounting - 1.5 CH

- Board 1** **Machine Learning and Accounting Research.** Foong Soon Cheong, Nanyang Technological University
- Board 2** **Is There a Correlation between Corporate Social Responsibility Reporting (CSR) and Marketing Expenses?** Marcy Binkley, Lipscomb University; Timothy Creel, Lipscomb University; Veronica Paz, Indiana University of Pennsylvania
- Board 5** **Who Benefit from the Restaurant Revitalization Fund? A Glimpse of Preliminary Evidence.** Lei Han, Niagara University
- Board 6** **The Impact of CEOs Social Ties on the Quality of Corporate M&A Decisions and the Timeliness of Goodwill Impairments.** Hui-Wen Hsu, Feng Chia University
- Board 7** **Voluntary Sustainability Reporting and Sustainability Performance: Evidence from Global Reporting Initiative (GRI) Disclosures in Africa.** Abiodun Isiaka, University of Regina
- Board 8** **The Next Big Thing: CPA-Performed Election Audits, What They Are, Why They Are Coming, and How to Prepare for Them.** William Kresse, Governors State University and Chicago Board of Election Commissioners
- Board 9** **The Effect of Payment Disclosure: UK Evidence.** Fang Li, University of Oxford
- Board 10** **The Relationship between Corruption, Immigrants, and Refugees: An Empirical Study of the Capital Structure of Firms in the United States of America.** Samuel Mamede, Mackenzie Presbyterian University
- Board 11** **The Use of Inline XBRL in Non-Financial Bank Reporting.** Rania Mousa, University of Evansville
- Board 12** **Extinction and the Accounting for Heritage Assets in Developing Countries: An Exploratory Study.** Ayalew Lulseged, The University of North Carolina at Greensboro; Minga Negash, Metropolitan State, University of Denver, and University of the Witwatersrand; Yohannes Zeleke, Smithsonian Institute
- Board 13** **The Impacts of Disclosing Key Audit Matters (KAMs): Evidence from Japan.** Yoshihiro Sakuma, Tohoku Gakuin University
- Board 14** **Textual Analysis of Critical Audit Matter Reporting for Risk Assessment Value.** Sina Shokoohyar, Saint Joseph's University; Janet Souza, Saint Joseph's University
- Board 15** **Healthcare Reimagined: An Application of Managerial Accounting to Aid the U.S. Healthcare System.** Stephen Moehrle, University of Missouri—St. Louis; Steven Stout, University of Missouri—St. Louis; Michael Wieck, Indiana University Southeast
- Board 16** **Lobbying Influence on Public Company Accounting Oversight Board (PCAOB) through Comment Letters: An Exploratory Study Using Natural Language Processing (NLP) Approach.** Xiaoshuai Yang, University at Albany, SUNY
- Board 17** **A Literature Review Using LSA Topic Modeling: The Opportunities and Challenges for Integrating Data Technology with Auditing.** Xiaoshuai Yang, University at Albany, SUNY
- Board 18** **Bank Specialization and Debt Contracting.** Alice Hsieh, Accenture; Hai-Chin Yu, Chung Yuan University
- Board 19** **Performance Evaluation of Social Enterprises: Use of SROI for Project Evaluation in a Vulnerable Community in the Pantanal in Brazil.** Adriana Pâmela Souza Andrade, Federal University of Grande Dourados; Claudio Soerger Zaro, State University of Mato Grosso do Sul; Elise Zaro, Federal University of Grande Dourados
- Board 20** **Accounting Asymmetry and Accounting Aggregation in Creditor's Decision.** Ziyun Yang, University of Houston Victoria; Lanyi Zhang, University of Houston Downtown; Tong Lu, University of Houston

RESEARCH INTERACTIVE FORUM

TUESDAY, AUGUST 2, 2022 — 9:45 AM–11:00 AM

Accounting - 1.5 CH

- Board 22** **Impact of Artificial Intelligence and Digital Technologies on Accountants and Talent Management.** Kouassi Agbodoh-Falschau, Université de Sherbrooke; Stéphane Gagnon, Université du Québec en Outaouais
- Board 23** **CSR Committee, Politicians and CSR Efforts.** Jun Guo, Rutgers, The State University of New Jersey, Camden; Yang Yu, Beijing Jiaotong University
- Board 24** **The Impact of Political Systems on Bank Loan Accounting during Financial Crises: Developing versus Developed Nations.** Alejandro Hazera, University of Rhode Island
- Board 26** **Managing Disclosure of Political Risk: The Case of Socially Responsible Firms.** Maretno Agus Harjoto, Pepperdine University Malibu; Hoyoung Kim, The University of Texas at Tyler; Indrarini Laksmana, Kent State University;
- Board 28** **Investment Decisions in Volatile Times.** W. Eric Lee, University of Northern Iowa
- Board 29** **The Origins of Accounting Information Systems and Emerging Technologies Research: An Analysis of AIS Journals.** Amelia Baldwin, University of South Alabama; Victoria Chiu, SUNY at Oswego; Qi Liu, University of Rhode Island
- Board 30** **The Impact of the Global Economic Crisis of 2008 on Earnings Management: Evidence from Brazil and Chile.** Lisa Eiler, University of Montana; Jose Miranda-Lopez, The University of Tulsa; Isho Tama-Sweet, University of Montana
- Board 31** **Organized Labor and Financial Statement Comparability.** Richard Borghesi, University of South Florida; Kiyoun Chang, University of South Florida; Jong Park, University of South Florida; Hakjoon Song, California State University, Dominguez Hills
- Board 32** **Discovering Blockchain and Its Many Uses.** Alan Reinstein, Wayne State University
- Board 33** **AACSB Accounting Accreditation and Faculty CPA Credentials.** Barbara Scofield, Washburn University; Rob Walsh, University of Dallas
- Board 34** **Is Corporate Social Responsibility Associated with Accounting Conservatism?** Nai-Hui Su, National Chung Hsing University
- Board 35** **Sustainability Reporting: Analysis and Implications Based on the HSE Academics Response to the IASB Consultation Paper.** Anna Vysotskaya, Higher School of Economics, Russia
- Board 36** **Managerial Ability, Political Risk, and Political Spending Disclosure.** Jing Wang, California State University, Bakersfield; Huilan Zhang, The Pennsylvania State University Altoona
- Board 37** **Developing an Empirical and Reproducible Map of 95 years of Accounting Literature from A*, A, B, and C Journals (1926–2021): A Text Mining Study.** Nurettin Oner, The University of Alabama at Birmingham; Ferhat Zengul, The University of Alabama at Birmingham

Future AAA Annual Meetings

August 4–9, 2023

Annual Meeting—Denver (Aurora), Colorado

August 9–14, 2024

Annual Meeting—Washington, DC

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

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