

Financial Accounting and Reporting Section



**American
Accounting
Association**

Financial Accounting
and Reporting

2022 Midyear Meeting

January 20–22, 2022

January 24, 2022

#AAAFARS2022

#AAAbacktogether

Table of Contents

Officers	4
Midyear Meeting Track Chairs	5
Reviewers	6
Speaker Biographies	18
Doctoral Schedule	20
Daily Schedule	22
Doctoral Attendees	49
Attendees	52
Future Meetings	66
Meeting At-A-Glance	67



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

Welcome to the 2022 FARS Midyear Meeting

It's my pleasure to welcome you to the 20th Midyear Meeting of the Financial Accounting and Reporting Section (FARS).

~~For those who are able join us in person, thank you for traveling to Denver and helping us welcome the return to in-person meetings! For those unable to travel, we have curated a virtual experience that will keep you engaged and connected with your colleagues.~~

How quickly things change! When I wrote this letter in December, I was both hopeful and happy that we could be in-person. I now share everyone's disappointment that we moved to 100% virtual. The current circumstances made a high-quality in-person meeting impossible. But, if you are reading this, you have decided to join us virtually and for that I thank you! Hopefully, the wide reach of a virtual conference will make up for the personal connections we are missing this year. As you read on, please note that the timing of events are the same as in the prior program and all times are listed in both the MOUNTAIN and EASTERN time zones. The program organizers have put together a terrific line-up of speakers, research papers, and celebratory events. The show will go on.....

Before I highlight some of aspects of the meeting program, I would first like to extend my sincere thanks to everyone who helped make this happen. Clare Wang (University of Colorado), assisted by Alina Lerman (University of Connecticut) served as Meeting Planning Co-Coordinator and organized the plenary session, as well as attended to other important meeting decisions. Oktay Urcan (University of Illinois), assisted by Maria Correia (London School of Economics) served as Research Co-Coordinator and were responsible for the research program. Lucile Faurel (Arizona State University) and Andy Van Buskirk (The Ohio State University) co-organized the Doctoral Consortium. FARS President, Stephannie Larocque (Notre Dame), helped keep a careful eye on the details. Stephanie Glazer and Suzanne Mullinnix, with the rest of the AAA team, were tremendously helpful and supportive, ensuring we kept on track to provide an outstanding meeting for all.

Finally, thanks to those of you who submitted one of the 518 papers for consideration. And thank you to the track chairs (listed on page 5) and the reviewers (listed on pages 6-17). FARS thrives because so many of our members are willing to volunteer their time in service of the Section!

Beyond the Research Sessions

Doctoral Consortium

An important feature of the program is helping to develop the next generation of scholars. Continuing a tradition started three years ago, we will hold the Doctoral Consortium on Thursday, and Lucile and Andy have put together an impressive faculty line-up. Wayne Thomas (University of Oklahoma) will be the keynote speaker. He is joined by Badryah Alhusaini (Arizona State University), Matthew Bloomfield (University of Pennsylvania), Nerissa Brown (University of Illinois), Andy Call (Arizona State University), Yonca Ertimur (University of Colorado), Henry Friedman (UCLA), Eric Holzman (The Ohio State University), Andrea Pawliczek (University of Colorado), Kristina Rennekamp (Cornell University), Siko (Anywhere) Sikochi (Harvard University), Suhas Sridharan (Emory University), and Steve Stubben (The University of Utah) who will serve as panelists and lead smaller breakout group discussions.

(Continued on next page)

Welcome (continued)

Plenary Session

On Friday morning at 8 am MST, we will host our plenary session. Financial accounting compliance and enforcement issues constantly evolve in response to changes in the economic environment and capital markets. We are pleased that George Botic from the Public Company Accounting Oversight Board; and Justin Sutherland (Division of Enforcement) and Kevin Vaughn (Office of the Chief Accountant) from the U.S. Securities and Exchange Commission will join us. They will discuss regulatory priorities, recent and upcoming changes, and areas where FARS researchers could make an impact on regulation and enforcement. Please read more about our plenary speakers in the biography section of the program.

JFR Editors Panel

At 10 am MST on Friday, editors of the Journal of Financial Reporting—Rob Bloomfield (Cornell University) and Alan Jagolinzer (University of Cambridge)—will host a session to update attendees on the journal, submission process, and policies. There will also be a presentation by Morton Pincus (University of California Irvine), author of a recent JFR re-examination article, and Daniel Cohen (Texas A&M University), author of the original, re-examined article. The conversation will be followed by a Q&A. This is a great opportunity to learn more about the Section's journal and to connect with the editorial board.

FASB Update

On Friday at 1:45 pm MST, Christine A. Botosan, FASB Board member, will deliver the FASB Update. She has been a longtime supporter of FARS and we're delighted that she can be with us. She will be joined by Tanya Paul, the FASB Post-Doctoral Fellow. You can read up on their backgrounds in the biography section of the program.

Friday's Lunch

The Section will honor John (Jack) Hughes with the Lifetime Achievement Award. Please join us on Friday at 12 noon MST to recognize his esteemed contribution to the profession. Paul Fischer (University of Pennsylvania) and Judson Caskey (UCLA) will provide formal remarks and Jack will follow up with his own observations.

(Continued on next page)

Welcome (continued)

Saturday's Lunch

On Saturday at 11:45 am MST, we will continue the celebration of FARS members with a ceremony to honor our 2021 award winners. We will present the awards for Best Dissertation (Miao Liu), Best Paper (Elizabeth Blankespoor, Ed deHaan, and Christina Zhu), Best FARS 2021 MYM Paper (Thomas, Bourveau, Matthias Breuer, and Robert Stoumbos), Innovation in Financial Accounting Education (Stephen Penman), Excellence in Reviewing, and Outstanding Discussions.

We will then honor Annette (Anne) Beatty with the Distinguished PhD Mentoring Award. Joseph Weber (MIT), Scott Liao (University of Toronto), and Tony Meder (SUNY Binghamton) will provide formal remarks.

Section Meeting

On Friday from 5:30–6:00 pm MST, please join us for our annual FARS business meeting. The meeting is an opportunity to learn more about FARS, participate in executing the business of the Section, and to have your questions answered.

Virtual Program

To accommodate authors of accepted papers who indicated early on that they could not join us in Denver, on Monday, January 24th, we will host (on Zoom) a virtual concurrent session of 18 research papers across 6 “rooms” from 3:00–4:30 pm (MST).

The FARS Midyear Meeting is an opportunity to strengthen your research by learning about emerging debates, new methods and unexplored questions. It is also a chance to reconnect with old accounting friends and meet new ones. This continues to be an uncertain and emotionally taxing time, so I am happy that you have joined us virtually. I'm confident you'll leave the conference having helped advance the work of our colleagues and having been inspired by ideas that will propel your future projects.

Thank you for your support of FARS.

Warmest regards,

Mary Ellen Carter, Boston College
FARS Past President and Midyear Meeting Coordinator

(Continued on next page)

Officers

President

Stephannie A. Larocque, University of Notre Dame

President-Elect

Stephen Stubben, The University of Utah

Past President

Mary Ellen Carter, Boston College

Vice President-Practice

Ying L. Compton, PwC

Midyear Meeting Coordinators

Midyear Meeting Planning Coordinator

Clare Wang, University of Colorado Boulder

Midyear Meeting Planning Coordinator-Elect

Alina Lerman, University of Connecticut

Midyear Meeting Research Coordinator

Oktay Urcan, University of Illinois at Urbana-Champaign

Midyear Meeting Research Coordinator-Elect

Maria Correia, The London School of Economics and Political Science

Midyear Meeting Doctoral Consortium Co-Coordinator

Lucile C. Faurel, Arizona State University

Midyear Meeting Doctoral Consortium Co-Coordinator

Andrew Van Buskirk, The Ohio State University

Midyear Meeting Program Coordinator

Mary Ellen Carter, Boston College

FARS Research Track Chairs

Auditing and Financial Reporting

Daniel Aobdia, The Pennsylvania State University

Behavioral Economics

Stephanie Grant, University of Washington

Contemporary Topics in Accounting (Big data, FinTech, ESG, etc.)

Daniele Macciocchi, University of Miami

Debt Markets and Credit Ratings

Maria Loumioti, The University of Texas at Dallas

Earnings Management

Ciao-Wei Chen, The University of Illinois at Urbana-Champaign

Earnings Properties and Earnings Quality (Accruals, Conservatism, etc.)

Salman Arif, University of Minnesota

Executive Compensation

Ana Albuquerque, Boston University

Financial Analysts

Oded Rozenbaum, The George Washington University

Financial Institutions and Fair Value Accounting

Anya Kleymentova, Federal Reserve Board

International Accounting and Globalization

Ivy Zhang, University of California, Riverside

Investors' Use of Financial Information

Bugra Ozel, The University of Texas at Dallas

Roundtable Coordinator

Sunay Mutlu, Kennesaw State University

Securities Regulation, Enforcement, and Litigation

Stefano Cascino, The London School of Economics and Political Science

Standards Setting, Politics, and Lobbying

Christoph Sextroh, Tilburg University

Analytical Modeling and Financial Reporting

Hao Xue, Duke University

Valuation and Fundamental Analysis

Atif Ellahie, The University of Utah

Taxes and Financial Reporting

Rebecca Lester, Stanford University

Voluntary Disclosure (Earnings info—e.g., Management Forecasts, Conference Calls, etc.)

Edward Li, Baruch College—CUNY

Voluntary Disclosure (Non-Earnings Information)

David Oesch, University of Zurich

For a complete listing of 2022 Financial Accounting and Reporting Section Leadership, please see aaahq.org/FARS/About

Reviewers

We wish to thank the following reviewers for their assistance with the submissions this year:

Ahmed Abdalla, Monash University
Mansoor Afzali, Hanken School of Economics
Cyrus Aghamolla, University of Minnesota
Mustafa Ahçi, Tilburg University
Aleksander Aleszczyk, New York University
Kristian Dietrich Allee, University of Arkansas
Mona Khaled Almatouq, The George Washington University
Jennifer L. M. Altamuro, Villanova University
Hami Amiraslani, INSEAD
Musaib Ashraf, Michigan State University
Hailey B. Ballew, Rice University
Ilona Bastiaansen, University of Connecticut
Riddha Sattam Basu, The George Washington University
Nathan R. Berglund, Mississippi State University
Pietro Andrea Bianchi, Florida International University
Pawel Bilinski, City, University of London
Kenneth L. Bills, Michigan State University
Oliver Binz, INSEAD
Andrew Bird, Chapman University
Dirk E. Black, University of Nebraska–Lincoln
Elizabeth Blankespoor, University of Washington
James Justin Blann, University of Arkansas
Matthew Bloomfield, University of Pennsylvania
Khrystyna Bochkay, University of Miami
Evisa Bogdani, University of Kentucky
Pietro Bonetti, IESE Business School
Jonathan David Bonham, The University of Chicago
Samuel B. Bonsall, The Pennsylvania State University
Adam Booker, University of Denver
Thomas Bourveau, Columbia University
Zahn Bozanic, Florida State University
Matthias Breuer, Columbia University
Wolfgang Breuer, RWTH Aachen University
Francois Brochet, Boston University
Carly Burd, Boston University
Jeffrey J. Burks, University of Notre Dame
Brian D. Cadman, The University of Utah
Wei Cai, Columbia University
John L. Campbell, University of Georgia
Yiting Cao, California State University, Los Angeles
Stefano Cascino, The London School of Economics and Political Science
Ryan Joseph Casey, University of Denver
Judson Caskey, University of California, Los Angeles
Matthew C. Cedergren, Santa Clara University

Reviewers

Chandrani Chatterjee, The University of Iowa
Akash Chattopadhyay, University of Toronto
Bingyi Chen, Suffolk University
Jason Victor Chen, University of Illinois at Chicago
Jun Chen, University of California, San Diego
Long Chen, George Mason University
Lucy Huajing Chen, Villanova University
Po-Chang Chen, Miami University
Shannon Chen, The University of Arizona
Szu-Fan Chen, The Hong Kong University of Science and Technology
Ting Chen, University of Massachusetts Boston
Yi-Chun Chen, City University of Hong Kong
Lin Cheng, The University of Arizona
Mei Cheng, The University of Arizona
Edwige Cheynel, Washington University
Sabrina Chi, Texas Tech University
Diana Choi, Purdue University
Jen Choi, Emory University
Jung Ho Choi, Stanford University
Preeti Choudhary, The University of Arizona
Stacey Choy, University of Toronto
Dane M. Christensen, University of Oregon
Derek Christensen, University of Wisconsin
Theodore E. Christensen, University of Georgia
Silver Chung, Florida International University
Roman Chychyla, University of Miami
Jenelle Conaway, George Mason University
Amanda Convery, University of Delaware
Rafael Copat, The University of Texas at Dallas
Maria Correia, The London School of Economics and Political Science
Steven Crawford, University of Houston
Joseph Croom, University of Washington
Richard M. Crowley, Singapore Management University
Jessica Cunningham, Boston University
Asher B. Curtis, University of Washington
Keith Czerney, University of Missouri
Jenna D'Adduzio, The University of British Columbia
Xin Dai, Drexel University
Michael Dambra, University at Buffalo, SUNY
Owen Davidson, University of Georgia
Angela Kay Davis, University of Oregon
Emmanuel De George, University of Miami
Ed deHaan, University of Washington
Carolyn Victoria Deller, University of Pennsylvania
Peter Demerjian, University of Illinois at Chicago
Mingcherng Deng, Baruch College–CUNY
Tian Deng, Singapore Management University

Reviewers

Lisa De Simone, The University of Texas at Austin
Rosemond Desir, Florida Atlantic University
Shane S. Dikolli, University of Virginia
Huy Do, Baruch College–CUNY
Qi Dong, Kennesaw State University
Ting Dong, Stockholm School of Economics
John Donovan, University of Notre Dame
Aysa Dordzhieva, The University of Texas at Austin
Yiwei Dou, New York University
Andrea Kristine Down, University of Toronto
Kai Du, The Pennsylvania State University
Svenja Dube, Fordham University
Michael Thomas Durney, The University of Iowa
Alexander Simon Edwards, University of Toronto
Ferdinand Elfers, No Affiliation
Ellen Engel, The University of Illinois at Chicago
Ryan Erhard, University of Southern California
Aytekin Ertan, London Business School
Mark E. Evans, Wake Forest University
Omri Even-Tov, University of California, Berkeley
Yangyang Fan, The Hong Kong Polytechnic University
Yun Fan, The University of Oklahoma
Curtis Farnsel, University of Dayton
Mei Feng, University of Pittsburgh
Elia Ferracuti, Duke University
Fabrizio Ferri, University of Miami
Rebecca Lynn Files, The University of Texas at Dallas
Josh Filzen, Boise State University
Rachel W. Flam, Texas A&M University
Hila Fogel-Yaari, The University of Texas at Arlington
Marcos Andres Follonier, RWTH Aachen University
Henry L. Friedman, University of California, Los Angeles
Susanna Gallani, Harvard University
John Douglas Gallemore, The University of North Carolina
Carlo Maria Gallimberti, Boston College
Lindsey A. Gallo, University of Michigan
Bo Gao, The University of Texas at El Paso
Menghai Gao, University of Science and Technology of China
Yu Gao, University of St. Thomas
Maclean Gaulin, The University of Utah
Kurt H. Gee, The Pennsylvania State University
Pinar Gencer, The University of Texas at Dallas
Rachel Marie Geoffroy, The Ohio State University
Jacquelyn Gillette, Massachusetts Institute of Technology
Brandon Gipper, Stanford University
Stephen Glaeser, The University of North Carolina at Chapel Hill
Jennifer Glenn, The Ohio State University

Reviewers

David Godsell, University of Illinois at Urbana-Champaign
Thomas Godwin, Purdue University
Nathan Chad Goldman, North Carolina State University
Nargess Golshan, University of Kentucky
Guojin Gong, University of Connecticut
Yadav Gopalan, Indiana University
Angela K. Gore, The George Washington University
Jeremiah Green, Texas A&M University
Dongdi Gu, The University of Texas at Dallas
Tracy Gu, The University of Hong Kong
Feng Guo, Iowa State University
Michael Zhe Guo, Boston University
Xiaoli Guo, University of North Dakota
Kelly Ha, Kennesaw State University
Russ Hamilton, Southern Methodist University
Sophia Hamm, Tulane University
Songyi Han, Norwegian School of Economics
Michelle Harding, Virginia Polytechnic Institute and State University
Simon Harré, Universiteit Maastricht
Ling Lin Harris, University of Nebraska–Lincoln
Li He, Southwestern University of Finance and Economics
John Heater, Duke University
Jonas Heese, Harvard University
Frank Heflin, University of Georgia
Bradford Fitzgerald Hepfer, Texas A&M University
Eric Holzman, The Ohio State University
Hyun A. Hong, University of California, Riverside
Margot Howard, The College of William & Mary
Wei Hu, University of Technology, Sydney
Allen Huang, The Hong Kong University of Science and Technology
Jiekun Huang, University of Illinois
Rong Huang, Fudan University
Sterling Huang, Singapore Management University
Xinyi Huang, Emory University
Ying Huang, The University of Texas at Dallas
Zeqiong Huang, Yale University
Benjamin Hubbard, Purdue University
Claudia Imperatore, Bocconi University
Michael Iselin, University of Minnesota
Doron Israeli, Nazarbayev University
Andrew Blair Jackson, UNSW Sydney
Scott C. Jackson, The University of South Dakota
Jared Jennings, Washington University
Yuan Ji, The University of Texas at Arlington
Yanrong Jia, Baruch College–CUNY
John (Xuefeng) Jiang, Michigan State University
Xu Jiang, Duke University

Reviewers

Yijing Jiang, Concordia University
Hengda Jin, The University of Utah
Anthony Joffre, University of Miami
Bret Johnson, George Mason University
Ryan Johnson, University of Georgia
J. Scott Judd, University of Illinois at Chicago
Michael Jung, University of Delaware
Taejin Jung, Shenzhen University
Saipriya Kamath, The London School of Economics and Political Science
Brad Kamrath, University of Washington
Jung Koo Kang, University of Southern California
Zachary Kaplan, Washington University
Sami Keskek, Florida State University
Thomas Keusch, INSEAD
Urooj Khan, The University of Texas at Austin
Aditi Khatri, The University of Arizona
Patrick Kielty, The Ohio State University
Chongho Kim, New York University
Jungbae Kim, Singapore Management University
Kyonghee Kim, Michigan State University
Mark Kim, University of California, Los Angeles
Sangwan Kim, University of Massachusetts Boston
Sehwa Kim, Columbia University
Seil Kim, Baruch College–CUNY
Shawn Kim, University of Pennsylvania
Sydney Kim, University of Illinois at Urbana-Champaign
Michael Kimbrough, University of Maryland College Park
Jessica Kim-Gina, University of California, Los Angeles
Zachary King, University of Wisconsin–Madison
Tyler Kleppe, University of Kentucky
Anna V. Kleyменова, Federal Reserve Board
Lucas Knust, University of Zurich
Kalin Kolev, Baruch College–CUNY
David S. Koo, George Mason University
Aliya Korganbekova, Boston University
Zachary Kowaleski, University of Notre Dame
Pepa Kraft, HEC Paris
Jake Krupa, Tulane University
Matthew Ryan Kubic, The University of Texas at Austin
Denny Kutter, University of Potsdam
Hoyoun Kyung, University of Missouri
Phillip T. Lamoreaux, Arizona State University
Henry Laurion, University of Colorado Boulder
Kelvin Law, Nanyang Technological University
James Lawson, Bucknell University
Daeun Lee, Nova Southeastern University
Heemin Lee, Baruch College–CUNY

Reviewers

Hye Lee, Fordham University
Ilene JeongEun Lee, University of Missouri
Lian Fen Lee, Boston College
Mary Lee, The University of Utah
Rebecca Lester, Stanford University
Edith Leung, Erasmus University
Christina Lewellen, North Carolina State University
Melissa F. Lewis-Western, Brigham Young University
Bin Li, University of Houston
Chen Li, New York University
Dan Li, University of Miami
Ken Li, McMaster University
Meng Li, The University of Memphis
Nan Li, University of Minnesota
Ningzhong Li, The University of Texas at Dallas
Qin Li, The Hong Kong Polytechnic University
Siqi Li, Santa Clara University
Siyi Li, California State University, Fullerton
Wei Li, University of Washington, Bothell
Wenyin Li, University of Kentucky
Xinlei Li, The Hong Kong University of Science and Technology
Xue Li, University of Washington
Chuchu Liang, University of California, Irvine
Hui Liang, University of Minnesota
Mayer Chunzi Liang, University of Wisconsin–Madison
Ying Liang, Georgia State University
Scott Liao, University of Toronto
Steve C. Lim, Texas Christian University
An-Ping Lin, Singapore Management University
Guoyu Lin, Clarkson University
Jinjie Lin, Yale University
Yufei Lin, The Chinese University of Hong Kong
Gary Lind, University of Pittsburgh
Zhejia Ling, California State University, Fullerton
Cheryl L. Linthicum, The University of Texas at San Antonio
Ling Lei Lisic, Virginia Polytechnic Institute and State University
Junhao Liu, University of Toronto
Lisa Yao Liu, Columbia University
Min Liu, Brooklyn College–CUNY
Summer Liu, Arizona State University
Yukun Liu, University of Rochester
Brandon Michael Lock, Baruch College–CUNY
Eric R. Lohwasser, Colorado State University
Joe Lopez, University of Arkansas
Yun Lou, Singapore Management University
Maria Loumioti, The University of Texas at Dallas
Jinzhi Lu, City University of Hong Kong

Reviewers

Yao Lu, Cornell, Cornell University
Irina Luneva, University of Pennsylvania
Ting Luo, Tsinghua University
Matthew Lyle, Northwestern University
Daniel Patrick Lynch, University of Wisconsin–Madison
Luann J. Lynch, University of Virginia
Guang Ma, McGill University
Mark Ma, University of Pittsburgh
Yue Ma, The University of Oklahoma
Mark G. Maffett, The University of Chicago
Lucas Mahieux, Tilburg University
Sara Malik, Stanford University
Babak Mammadov, Clemson University
Kaleab Mamo, Wilfrid Laurier University
Kevin Scott Markle, Michigan State University
Stanimir Markov, The University of Texas at Dallas
Ana Cristina Marques, The University of East Anglia
Melissa Martin, University of Illinois at Chicago
Michal Matejka, Arizona State University
Steven Roy Matsunaga, University of Oregon
Laurel Celastine Mazur, University of Maryland
Ryan McDonough, Rutgers, The State University of New Jersey
Jeff McMullin, Indiana University
Rahul Menon, Purdue University
Kenneth Merkley, Indiana University Bloomington
Vitaly Meursault, Federal Reserve Bank of Philadelphia
Bin Miao, The Chinese University of Hong Kong
Paul N. Michas, The University of Arizona
Jeremy Michels, University of Pennsylvania
Andreas Milidonis, University of Cypress
Rucsandra Moldovan, Concordia University
James Robert Moon, Georgia Institute of Technology
Keehea Moon, The George Washington University
Arthur Morris, The Hong Kong University of Science and Technology
Maximilian Muhn, The University of Chicago
Tathagat Mukhopadhyay, University of Colorado
Michele Mullaney, Indiana University Bloomington
Sunay Mutlu, Kennesaw State University
Ke Na, The University of Hong Kong
Anya Nakhmurina, Yale University
Suresh Nallareddy, Duke University
Jiwon Nam, Florida Atlantic University
Jonathan Nam, The Hong Kong Polytechnic University
Siva Nathan, Georgia State University
Michael Neel, University of North Texas
Thaddeus Andrew Neururer, The University of Akron
Nathan Newton, Florida State University

Reviewers

Nate Quang Nguyen, Colorado State University
Tri Tri Nguyen, University of Brighton
Allison Nicoletti, University of Pennsylvania
Sarah Noor, Texas A&M University
Ashish Kishinchand Ochani, Cornell University
Christopher Oehler, Goethe University
David Oesch, University of Zurich
Jun Oh, Cornell University
Heejin Ohn, The University of Oklahoma
Kari Joseph Olsen, Utah Valley University
Gaizka Ormazabal, IESE Business School
Jacob Ott, The London School of Economics and Political Science
Zeyu Ou, University of Miami
Edward Owens, The University of Utah
Joseph Pacelli, Harvard University
Heidi Packard, University of Michigan
Spencer Nicholas Palmer, The University of Utah
Jing Pan, Southern Methodist University
Shailendra Pandit, University of Illinois at Chicago
Jihwon Park, Baruch College–CUNY
Min Park, The University of Kansas
Stella Park Park, University of Pennsylvania
Clay Partridge, University of California, Davis
Paige Patrick, University of Illinois at Chicago
Andrea Pawliczek, University of Colorado Boulder
Xiaoxia Peng, The University of Utah
Gerardo Perez Cavazos, Harvard University
Reining Petacchi, Georgetown University.
Luke Phelps, Queen's University
Matthew Phillips, University of Miami
Jeffery Piao, University of Florida
Jedson Pinto, The University of Texas at Dallas
Chase Potter, Washington State University
Susanne Preuss, University of Amsterdam
Jingyi Qian, Emory University
Lin Qiu, The University of Hong Kong
Phillip James Quinn, University of Washington
Daniel Rabetti, Tel Aviv University
Aneesh Raghunandan, The London School of Economics and Political Science
Jacob Raleigh, University of Minnesota
Fellipe Raymundo, University of Arkansas
Giulia Redigolo, ESADE Business School
Matthias Christopher Regier, Technical University of Munich
Nayana Reiter, University of Toronto
Bo Ren, University of Connecticut
Kristina Rennekamp, Cornell University
Adrienne C. Rhodes, The University of Iowa

Reviewers

Paul Richardson, The Pennsylvania State University
Hyun Jung Rim, The George Washington University
John Robinson, Texas A&M University
Edgar A. Rodriguez Vazquez, University of Washington
Aaron Roeschley, University of Kentucky
Ethan Rouen, Harvard University
Thomas Ruchti, Carnegie Mellon University
Patrick Woong Ryu, The University of Manchester
Daniel Saavedra, University of California, Los Angeles
Gil Sadka, The University of Texas at Dallas
Jesus Salas, Lehigh University
Gurvinder Sandhu, The University of Texas at Dallas
Jalal Sani, University of Illinois
Steven Savoy, University of Illinois at Chicago
Mario Schabus, Michigan State University
Ulrich Schaefer, University of Zurich
Sandra Gabriele Schafhäutle, University of Amsterdam
Alexandra Scherf, The London School of Economics and Political Science
Roy Schmardebeck, The University of Tennessee
Thomas Schmid, The University of Hong Kong
Jordan M. Schoenfeld, Dartmouth College
Bryce Schonberger, University of Colorado
Hojun Seo, Purdue University
Mani Sethuraman, Cornell University
Matthew Shaffer, University of Southern California
Sarah Shaikh, University of Washington
Anish Sharma, Indiana University Bloomington
Nathan Y. Sharp, Texas A&M University
Michael Shen, National University of Singapore
Min Shen, Baruch College–CUNY
Amy Genson Sheneman, The Ohio State University
Hangyuan Shi, New York University
Wei Shi, Deakin University
Sydney Qing Shu, Miami University
Federico Siano, Boston University
Roger Silvers, The University of Utah
Atul Singh, Ball State University
Kirti Sinha, The University of Texas at Dallas
Roshan Sinha, Indiana University Bloomington
Nikki Skinner, University of Georgia
Ewa Sletten, The Ohio State University
Mason Snow, Arizona State University
Bohan Song, Tulane University
Anup Srivastava, University of Calgary
Kristin Stack, The University of Kansas
Blake Steenhoven, Queen's University
Sebastian Stirnkorb, University of Amsterdam

Reviewers

Daniel Street, Bucknell University
Stephen Stubben, The University of Utah
Sarah B. Stuber, Texas A&M University
Barbara Su, Temple University
Andrew Gordon Sutherland, Massachusetts Institute of Technology
Quinn Thomas Swanquist, The University of Alabama
Michael Tang, Florida International University
Madeline Anne Thompson, University of Michigan
Frances Tice, University of Colorado Boulder
Andrea Tillet, Florida State University
Sorabh Tomar, Southern Methodist University
Rimmy Elizabeth Tomy, The University of Chicago
Elizabeth Tori, Oklahoma State University
Sara Toynbee, The University of Texas at Austin
Simone Traini, Norwegian School of Economics
John S. Treu, West Virginia University
Phong Truong, The Pennsylvania State University
Ayung Tseng, Georgetown University
Marcel Tuijn, Southern Methodist University
Brady Twedt, University of Oregon
Alexander Brenden Ufier, FDIC
Jonathan L. Underwood, Boston College
Olga Usvyatsky, Boston College
Steve Utke, University of Connecticut
Kristen Valentine, University of Georgia
Rahul Vashishtha, Duke University
Siddharth Vij, University of Georgia
Rajesh Vijayaraghavan, University of British Columbia
Roberto Vincenzi, Bocconi University
Dushyantkumar Vyas, University of Toronto
Dana Marie Wallace, The University of Central Florida
Changjiang Wang, University of Cincinnati
Clare Wang, University of Colorado Boulder
Isabel Yanyan Wang, Michigan State University
Jasmine Wang, University of Virginia
Juanting Wang, The Hong Kong University of Science and Technology
Qiao Wang, University of California, Irvine
Scott Jinzhiyang Wang, Chang'an University
Shuyan Wang, Duke University
Xue Wang, The Ohio State University
Yakun Wang, The Chinese University of Hong Kong
Yiding Wang, The University of Oklahoma
Yin Wang, Singapore Management University
Yini Wang, University of Miami
Jessica C. Watkins, University of Notre Dame
Eric H. Weisbrod, The University of Kansas
Katharina Weiß, Ludwig Maximilian University of Munich

Reviewers

Kara Wells, University of Washington, Bothell
Liwei Weng, The Hong Kong Polytechnic University
Kelly Wentland, George Mason University
John L. Wertz, Indiana University Bloomington
Barrett Wheeler, Tulane University
Benjamin Curtis Whipple, University of Georgia
Brian Joseph White, The University of Texas at Austin
Joshua T. White, Vanderbilt University
Roger White, Arizona State University
Robert Lowell Whited, North Carolina State University
Zac Wiebe, University of Arkansas
Braden Williams, The University of Texas at Austin
Brian Matthew Williams, Indiana University Bloomington
Christopher Williams, University of Michigan
Hong Wu, The Hong Kong Polytechnic University
Kaishu Wu, University of Waterloo
Shijia Wu, The Chinese University of Hong Kong
Shuting Wu, Michigan State University
Mike Wynes, Wilfrid Laurier University
Jingjing Xia, City University of Hong Kong
Shijun Xia, University of California, Irvine
Jason Jie Xiao, University of Rochester
Chloe Xie, Massachusetts Institute of Technology
Yuan Xie, Fordham University
Harper Xing, Florida Atlantic University
Jingyu Xu, University of Connecticut
Nina Xu, University of Connecticut
Jian Xue, Tsinghua University
Wenjie Xue, National University of Singapore
Wenjia Yan, Nanjing University
Yanjia Yang, University of Bern
Eric Yeung, Cornell University
Ira Yeung, The University of British Columbia
Aaron Yoon, Northwestern University
Ha Young Yoon, Southern Methodist University
Rachel Yoon, Massachusetts Institute of Technology
Sae Young Yoon, Baruch College–CUNY
Young Yoon, University of California, Berkeley
Ben Yost, Boston College
Heng Yue, Singapore Management University
Mark Zakota, University of Florida
Alminas Zaldokas, Hong Kong University of Science and Technology
Hashim Zaman, Harvard University
Eliza Zhang, University of Washington, Tacoma
Gaoqing Zhang, University of Minnesota
Helen Zhang, University of Minnesota
Jiarui Iris Zhang, SUNY Brockport

Reviewers

Jieying Zhang, The University of Texas at Dallas
Kangkang Zhang, University of Connecticut
Keyuan Zhang, National University of Singapore
Li Zhang, Rutgers, The State University of New Jersey
Suning Zhang, Iowa State University
Valerie Zhang, Northwestern University
Yuan Zhang, The University of Texas at Dallas
Yue Zhang, Baruch College–CUNY
Meiling Zhao, The University of Arizona
Summer Zhao, University of California, Berkeley
Wanli Zhao, Southern Illinois University Carbondale
Wuyang Zhao, The University of Texas at Austin
Ronghuo Zheng, The University of Texas at Austin
Xiang Zheng, NHH Norwegian School of Economics
Yue Zheng, The Hong Kong University of Science and Technology
Rong Irene Zhong, University of Illinois at Chicago
Frank Zhou, University of Pennsylvania
Sheryl (Xiaolu) Zhou, The Chinese University of Hong Kong
Chenqi Zhu, University of California, Irvine
Christina Zhu, University of Pennsylvania
Chunmei Zhu, The Chinese University of Hong Kong
Fengzhi Zhu, Universidad Carlos III de Madrid
Liwei Zhu, Stockholm School of Economics
Menghan Zhu, Vrije Universiteit Amsterdam
Wei Zhu, University of Illinois at Urbana-Champaign
Aleksandra B. Zimmerman, Florida State University
Youli Zou, University of Connecticut
Yuan Zou, Harvard University
Yuxia Zou, University of Cambridge
Rustam Zufarov, University of Illinois at Chicago

Speaker Biographies

Christine Ann Botosan, Financial Accounting Standards Board FASB Update

Friday, January 21, 2022, 1:45 pm–3:15 pm MST / 3:45 pm–5:15 pm EST

Christine Ann Botosan was appointed to the Financial Accounting Standards Board (FASB) on July 1, 2016, and later reappointed to a second term that extends to June 30, 2026. Prior to joining the FASB, Ms. Botosan served as a professor of accounting at the David Eccles School of Business at The University of Utah.

An award-winning professor and researcher, Ms. Botosan has a broad knowledge of accounting issues, with particular expertise in the areas of financial statement analysis and valuation.

Ms. Botosan served in a variety of roles during her tenure at the David Eccles School of Business at the University of Utah including as a leadership fellow in the office of the vice president, as the George S. and Dolores Dore Eccles Presidential Chair in Ethical Financial Reporting and as the associate dean of graduate affairs.

Prior to joining The University of Utah in 1999, Ms. Botosan was an assistant professor of accounting at Washington University in St. Louis, Missouri. Previously, she served as a lecturer at Wilfrid Laurier University in Waterloo, Ontario.

Ms. Botosan has served the academic community in numerous ways including as president of the American Accounting Association from 2014–2015.

A chartered professional accountant of Canada, Ms. Botosan received her Ph.D. in business administration from the University of Michigan and received a bachelor's degree in business administration from Wilfrid Laurier University in Ontario, Canada.

George Botic, Director, Public Company Accounting Oversight Board Plenary—Current Accounting Issues from a Regulatory Perspective

Friday, January 21, 2022, 8:00 am–9:30 am MST / 10:00 am–11:30 am EST

George Botic is the director of the Division of Registration and Inspections, which includes the Global Network Firm Inspection Program, the Non-Affiliate Firm Inspection Program, the Broker-Dealer Auditor Interim Inspection Program, and the Registration Program.

He oversees the registration and inspection of all domestic and foreign accounting firms that audit public companies whose securities trade in the U.S., as well as all broker-dealer audits.

He joined the Division of Registration and Inspections in 2003, rising to deputy director in 2009, where he led the PCAOB's inspection program for triennially inspected domestic and non-U.S. registered accounting firms. He also oversaw the inspection reporting for all triennially inspected firms. Mr. Botic served as the division's representative in all matters related to international regulatory relations, working closely with the Office of International Affairs.

From January to May 2018, Mr. Botic was Director of the Office of International Affairs, where he oversaw the PCAOB's efforts to negotiate and implement cooperative arrangements with non-U.S. auditor oversight bodies and represents the PCAOB in bilateral and multilateral meetings with non-U.S. governments and regulators.

He served as special advisor to PCAOB Chairman James R. Doty from 2014 to January 2018, advising the chairman on all matters that came before the Board for decision. He was also involved with international, cross-border inspection efforts and the development of regulatory policy for the PCAOB.

Speaker Biographies

Tanya Paul, Financial Accounting Standards Board FASB Update

Friday, January 21, 2022, 1:45 pm–3:15 pm MST / 3:45 pm–5:15 EST

Tanya Paul joined the Financial Accounting Standards Board (FASB) as a Post-Doctoral Fellow in June 2021. In this role, Tanya supports the Board by facilitating connections with academic research and the academic community; working as a team member on the current expected credit losses (CECL) post-implementation review, supply chain disclosures, and conceptual framework projects; and consulting with other FASB project teams on an ad hoc basis.

Tanya graduated with a Ph.D. from The Wharton School at the University of Pennsylvania. Prior to this, Tanya graduated with a BS in economics from The Wharton School at the University of Pennsylvania.

Following her fellowship at the FASB in the summer of 2022, Tanya will commence a tenure-track faculty appointment at the University of California, Berkeley.

Justin Sutherland, U.S. Securities and Exchange Commission Plenary—Current Accounting Issues from a Regulatory Perspective

Friday, January 21, 2022, 8:00 am–9:30 am MST / 10:00 am–11:30 am EST

Justin Sutherland is a Senior Enforcement Accountant with the Securities and Exchange Commission. Justin has experience in cases involving insider trading, auditing failures, financial reporting misstatements, corporate asset misappropriations, auditor independence, internal control failures, market manipulations, offering frauds, foreign corrupt practice act violations, money laundering violations, and other white collar fraud cases. Justin has been with the SEC for eight years, prior to which he spent six years with Deloitte as an auditor, primarily in the financial services industry. Justin has a Master of Accountancy from Brigham Young University Marriott School of Business and is a CPA. Outside of work, he enjoys family life with his wife and five kids along with many outdoor activities

Kevin L. Vaughn, U.S. Securities and Exchange Commission Plenary—Current Accounting Issues from a Regulatory Perspective

Friday, January 21, 2022, 8:00 am–9:30 am MST / 10:00 am–11:30 am EST

Kevin Vaughn is a Senior Associate Chief Accountant in the Office of the Chief Accountant (OCA) at the Securities and Exchange Commission (SEC). In this role, he serves on the leadership team for OCA's accounting group, focusing on accounting and financial reporting matters relating to financial assets, derivatives and hedging, debt and equity, leases, and income taxes. The accounting group's activities include responding to accounting consultations from registrants, auditors, and SEC staff regarding complex financial reporting issues; overseeing the activities of the Financial Accounting Standards Board; monitoring the activities of international accounting standard setters including the International Accounting Standards Board; and communicating key technical accounting issues to stakeholders.

Mr. Vaughn previously served in the SEC's Division of Corporation Finance, and before that he served in the audit practice at KPMG, LLP. Mr. Vaughn is a graduate of James Madison University, and he is a Certified Public Accountant in the Commonwealth of Virginia.

**2022 Financial Accounting and Reporting Section Midyear Meeting
Doctoral Consortium
Thursday, January 20, 2022**

1:00 pm–6:00 pm MST / 3:00 pm–8:00 pm EST

Doctoral Consortium (accepted students only)
Personal Development - 4.4 CH

1:00 pm–1:30 pm MST / 3:00 pm–3:30 pm EST

Introduction and Keynote

1:30 pm–2:00 pm MST / 3:30 pm–4:00 pm EST

Writing a Dissertation

2:00 pm–2:30 pm MST / 4:00 pm–4:30 pm EST

Research Productivity

2:40 pm–3:00 pm MST / 4:40 pm–5:00 pm EST

Breakout Session

3:00 pm–3:15 pm MST / 5:00 pm–5:15 pm EST

Break

3:15 pm–3:45 pm MST / 5:15 pm–5:45 pm EST

Surviving and Thriving in a Ph.D. Program

3:55 pm–4:15 pm MST / 5:55 pm–6:15 pm EST

Breakout Sessions

4:15 pm–4:30 pm MST / 6:15 pm–6:30 pm EST

Break

Thursday, January 20, 2022 (continued)

4:30 pm–5:00 pm MST / 6:30 pm–7:00 pm EST

Job Talk and Presentation Skills

5:00 pm–5:30 pm MST / 7:00 pm–7:30 pm EST

Navigating the Job Market

5:30 pm–6:00 pm MST / 7:30 pm–8:00 pm EST

Wrap-Up and Networking

Friday, January 21, 2022

8:00 am–9:30 am MST / 10:00 am–11:30 am EST

Plenary—Current Accounting Issues from a Regulatory Perspective

Accounting - 1.8 CH

Moderator: Kai Du, The Pennsylvania State University

Panelists: George Botic, Director, Division of Registration and Inspections, Public Company Accounting Oversight Board

Justin Sutherland, Senior Accountant, Division of Enforcement, U.S. Securities and Exchange Commission

Kevin L. Vaughn, Senior Associate Chief Accountant, Office of the Chief Accountant, U.S. Securities and Exchange Commission

9:30 am–10:00 am MST / 11:30 am–12:00 pm EST

Break

10:00 am–11:30 am MST / 12:00 pm–1:30 pm EST

Concurrent Sessions

1.01: *Journal of Financial Reporting* Editors' Session

Accounting - 1.8 CH

Journal Updates and Announcements

Alan D. Jagolinzer, University of Cambridge

Publishing Re-examinations and Responses

Robert J. Bloomfield, Cornell University

Did Accrual Earnings Management Decline and Real Earnings Management Increase Post-SOX? A Re-examination and Replication

Morton Pincus, University of California, Irvine

Daniel Cohen, Texas A&M University

Corporate Sustainability: A Model Uncertainty Analysis of Materiality

Andrew King, Boston University

1.02: Analytical Modeling and Financial Reporting

Accounting - 1.8 CH

Moderator: Hao Xue, Duke University

Reporting Rules in Bank Runs

Gaoqing Zhang, University of Minnesota

Ronghuo Zheng, The University of Texas at Austin

Discussant: Rahul Menon, Purdue University

Friday, January 21, 2022 (continued)

10:00 am–11:30 am MST / 12:00 pm–1:30 pm EST

Monitoring Spillovers between Competing Passive and Active Funds

Henry L. Friedman, University of California, Los Angeles

Lucas Mahieux, Tilburg University

Discussant: Ronghuo Zheng, The University of Texas at Austin

Reliability-Relevance Trade Offs with an Attention-Constrained Manager

Sebastian Fleer, University of Basel

Ulrich Schaefer, University of Zurich

Discussant: Henry L. Friedman, University of California, Los Angeles

1.03: Consequences of Auditing

Accounting - 1.8 CH

Moderator: Paul Richardson

Fair Value versus Non-Fair Value Discretion and Auditing

Bohan Song, Tulane University

Discussant: Paul Richardson, The Pennsylvania State University

Private Signals of Misreporting and Executive Dismissal

Phillip T. Lamoreaux, Arizona State University

Summer Liu, Arizona State University

Nathan Newton, Florida State University

Min Zhang, Renmin University of China

Discussant: Katherine Schipper, Duke University

The Responses of Non-Switching Audit Clients and Investors to Damaged Auditor Office Reputation

Mei Cheng, The University of Arizona

Paul N. Michas, The University of Arizona

Meiling Zhao, The University of Arizona

Discussant: Landon Mauler, Florida State University

1.04: Financial Reporting Quality I

Accounting - 1.8 CH

Moderator: Chandrani Chatterjee, The University of Texas at Arlington

Employee Turnover and Financial Reporting Quality

Michael Dambra, University at Buffalo, SUNY

Joshua Khavis, University at Buffalo, SUNY

Zhiru Lin, University at Buffalo, SUNY

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

Earnings Myopia and Private Equity Takeovers

Paul Hribar, The University of Iowa

Todd Kravet, University of Connecticut

Trent Krupa, University of Connecticut

Discussant: Jasmine Wang, University of Virginia

Friday, January 21, 2022 (continued)

10:00 am–11:30 am MST / 12:00 pm–1:30 pm EST

The Dark Side of Reporting Credibility: Evidence from Intangible Investments

Heng Geng, Victoria University of Wellington

Cheng Zhang, Victoria University of Wellington

Frank Zhou, University of Pennsylvania

Discussant: Hila Fogel-Yaari, The University of Texas at Arlington

1.05: Regulation and Disclosure

Accounting - 1.8 CH

Moderator: Edith Leung, Erasmus University

Do Direct Listings Lead to Higher Price Volatility than IPOs? The Role of Peer Firms' Disclosures

Donal Byard, Baruch College–CUNY

Jangwon Suh, New York Institute of Technology

Anna Bergman Brown, Clarkson University

Discussant: Kurt H. Gee, The Pennsylvania State University

Disclosure and Lawsuits Ahead of IPOs

Burcu Esmer, University of Pennsylvania

Bugra Ozel, The University of Texas at Dallas

Suhas Sridharan, Emory University

Discussant: Eric Holzman, The Ohio State University

Political Costs of Disclosure

David Godsell, University of Illinois at Urbana-Champaign

Discussant: Sinja Leonelli, The University of Chicago

1.06: Real Effects of ESG and Regulation

Accounting - 1.8 CH

Moderator: Anthony Joffre, University of Miami

Internalizing Externalities: Disclosure Regulation for Hydraulic Fracturing, Drilling Activity and Water Quality

Pietro Bonetti, IESE Business School

Christian Leuz, The University of Chicago

Giovanna Michelon, University of Bristol

Discussant: Aytakin Ertan, London Business School

Does Socially Responsible Investing Change Firm Behavior?

Daniele Macciocchi, University of Miami

Roni Michaely, The University of Hong Kong

Davidson Heath, The University of Utah

Matthew Ringgenberg, The University of Utah

Discussant: Yonca Ertimur, University of Colorado Boulder

Friday, January 21, 2022 (continued)

10:00 am–11:30 am MST / 12:00 pm–1:30 pm EST

RegTech and Investment Complementarity

Andrew Gordon Sutherland, Massachusetts Institute of Technology

Zachary Kowaleski, University of Notre Dame

Ben Charoenwong, National University of Singapore

Alan Kwan, The Hong Kong University

Discussant: Anna V. Kleyменова, Federal Reserve Board

1.07: Production of Soft Information by Financial Analysts

Accounting - 1.8 CH

Moderator: Jonathan Jona, Tulane University

Place Your Bets? The Market Consequences of Investment Research on Reddit's Wallstreetbets

Daniel Bradley, University South Florida

Jan Hanousek, University South Florida

Russell Jame, University of Kentucky

Zicheng Xlao, University South Florida

Discussant: John L. Campbell, University of Georgia

Private Communication between Managers and Financial Analysts: Evidence from Taxi Ride Patterns in New York City

Stacey Choy, University of Toronto

Ole-Kristian Hope, University of Toronto

Discussant: Joshua T. White, Vanderbilt University

Analysts' Use of Quantitative Information

Steven Crawford, University of Houston

Joshua Lee, Brigham Young University

Karson Fronk, University of Georgia

Darren T. Roulstone, The Ohio State University

Discussant: Eric H. Weisbrod, The University of Kansas

1.08: Disclosure, Governance, and Global Equity Market

Accounting - 1.8 CH

Moderator: Xue Wang, The Ohio State University

How Does Private Firm Disclosure Affect Demand for Public Firm Equity? Evidence from the Global Equity Market

Marcel Olbert, London Business School

Jinhwan Kim, Stanford University

Discussant: Matthias Breuer, Columbia University

The Effects of MiFID II on Voluntary Disclosure

Chongho Kim, New York University

Jihwon Park, Baruch College–CUNY

Edward Sul, The George Washington University

Discussant: Xue Wang, The Ohio State University

Friday, January 21, 2022 (continued)

10:00 am–11:30 am MST / 12:00 pm–1:30 pm EST

Boosting International Investment: The Role of Expert Assessments of Corporate Governance
Pietro Bonetti, IESE Business School
Gaizka Ormazabal, IESE Business School
Discussant: Thomas Ruchti, Carnegie Mellon University

12:00–12:45 pm MST / 2:00–2:45 pm EST

Lifetime Achievement Award Presentation, John (Jack) Hughes, 2021 Award Winner

12:45–1:45 pm MST / 2:45–3:45 pm EST

Break

1:45 pm–3:15 pm MST / 3:45 pm–5:15 pm EST

Concurrent Sessions

2.01: FASB Update

Accounting - 1.8 CH

Panelists: Christine Ann Botosan, Financial Accounting Standards Board
Tanya Paul, Financial Accounting Standards Board

2.02: Contemporary Topics in Accounting

Accounting - 1.8 CH

Moderator: Daniele Macciocchi, University of Miami

Information Exposure and Corporate Citizenship

Lisa Yao Liu, Columbia University

Shirley Lu, Harvard University

Discussant: Christine Cuny, New York University

Public Environmental Enforcement and Private Lender Monitoring: Evidence from Environmental Covenants

Stacey Choy, University of Toronto

Shushu Jiang, University of Toronto

Scott Liao, University of Toronto

Emma Wang, University of Toronto

Discussant: Peter Demerjian, University of Illinois at Chicago

Virtual Shareholder Meetings

Francois Brochet, Boston University

Roman Chychyla, University of Miami

Fabrizio Ferri, University of Miami

Discussant: Dawn Matsumoto, University of Washington

Friday, January 21, 2022 (continued)

1:45 pm–3:15 pm MST / 3:45 pm–5:15 pm EST

2.03: Price Informativeness and Efficiency

Accounting - 1.8 CH

Moderator: Anywhere Sikochi, Harvard University

Corporate Fake News on Social Media

Rosy Xu, The Chinese University of Hong Kong

Discussant: Alina Lerman, University of Connecticut

Equity Market Fragmentation and Capital Investment Efficiency

Wayne Landsman, The University of North Carolina at Chapel Hill

Jing Pan, Southern Methodist University

Stephen Stubben, The University of Utah

Discussant: Frank Zhou, University of Pennsylvania

Credibility of Managers' Fair Value Assessments: Evidence from Smaller-Than-Expected Goodwill Impairments

Henry Laurion, University of Colorado Boulder

Scott Robinson, University of Colorado Boulder

Frances Tice, University of Colorado Boulder

Discussant: Daniel D. Wangerin, University of Wisconsin–Madison

2.04: Politics and Disclosure-Based Regulation

Accounting - 1.8 CH

Moderator: Christoph Sextroh, Tilburg University

Corporate Political Activism and Information Transfers

Dane M. Christensen, University of Oregon

Hengda Jin, The University of Utah

Suhas Sridharan, Emory University

Laura Wellman, The Pennsylvania State University

Discussant: Matthew Ryan Kubic, The University of Texas at Austin

When Do Firms Deliver on the Jobs They Promise in Return for State Aid?

Qingkai Dong, Columbia University

Aneesh Raghunandan, The London School of Economics and Political Science

Shivaram Rajgopal, Columbia University

Discussant: Brandon Gipper, Stanford University

The Political Economy of Disclosure-Based Regulations

Menghan Zhu, Vrije Universiteit Amsterdam

Discussant: Dane M. Christensen, University of Oregon

Friday, January 21, 2022 (continued)

1:45 pm–3:15 pm MST / 3:45 pm–5:15 pm EST

2.05: CEO Compensation

Accounting - 1.8 CH

Moderator: Jessica Cunningham, Boston University

CEO Activism and Firm Value

Anahit Mkrtchyan, University of Calgary

Jason Sandvik, Tulane University

Zhiwei Zhu, Tulane University

Discussant: Andrea Pawliczek, University of Colorado Boulder

Aggregated Compensation Peer Group Disclosure and Managerial Labor Market

Competition: A Network Analysis

Yifei Lu, University of Rochester

Ray Gao, University of Rochester

Discussant: Xiaoxia Peng, The University of Utah

Customers' Social Capital and Suppliers' Profitability

Mingcheng Deng, Baruch College–CUNY

Yan Yan, Fairleigh Dickinson University

Jing Dai, Southwestern University of Finance and Economics

Discussant: Melissa Martin, University of Illinois at Chicago

2.06: Non-GAAP Reporting—Determinants and Consequences

Accounting - 1.8 CH

Moderator: Anna Bergman Brown, Clarkson University

Structural State Dependence of Voluntary Disclosure Decisions

Chongho Kim, New York University

Tanya Paul, FASB

Frank Zhou, University of Pennsylvania

Discussant: Kai Du, The Pennsylvania State University

The Future Performance Implications of Non-GAAP-Motivated Investment

Minkwan Ahn, Sungkyunkwan University

Theodore E. Christensen, University of Georgia

Ryan Johnson, University of Georgia

Melissa F. Lewis-Western, Brigham Young University

Discussant: Chloe Xie, Massachusetts Institute of Technology

Friday, January 21, 2022 (continued)

1:45 pm–3:15 pm MST / 3:45 pm–5:15 pm EST

2.07: Attributes and Use of Financial Analyst Outputs

Accounting - 1.8 CH

Moderator: Mona Khaled Almatouq, The George Washington University

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: Andrew C. Call, Arizona State University

The Changing Nature of Financial Analysts in the Presence of ETFs

Russell Lundholm, The University of British Columbia

Xin Zheng, The University of British Columbia

Discussant: Darren T. Roulstone, The Ohio State University

Analyst Information about Peer Firms During the IPO Quiet Period

Badryah Alhusaini, Arizona State University

Andrew C. Call, Arizona State University

Kimball Chapman, Washington University

Discussant: Mark T. Bradshaw, Boston College

2.08: Valuation and Fundamental Analysis

Accounting - 1.8 CH

Moderator: Atif Ellahie, The University of Utah

Forecasting Earnings Using K-Nearest Neighbors

Peter Easton, University of Notre Dame

Martin Kapons, Tilburg University

Steven Monahan, The University of Utah

H. H. Schutt, Tilburg University

Eric H. Weisbrod, The University of Kansas

Discussant: Elia Ferracuti, Duke University

Investment, Inflation, and the Role of Internal Information Systems as a Transmission Channel

Peter Joos, INSEAD

Oliver Binz, INSEAD

Elia Ferracuti, Duke University

Discussant: Matthias Breuer, Columbia University

The Strategic Choice of Peers in M&A Valuations

Gabriel Pereira Pundrich, University of Florida

Rodrigo Verdi, Massachusetts Institute of Technology

Claudia Imperatore, Bocconi University

Ben Yost, Boston College

Discussant: Marcel Olbert, London Business School

Friday, January 21, 2022 (continued)

3:15 pm–3:45 pm MST / 5:15 pm–5:45 pm EST

Break

3:45 pm–5:15 pm MST / 5:45 pm–7:15 pm EST

Concurrent Sessions

3.01: Taxes, Firm Performance, and Financial Reporting

Accounting - 1.8 CH

Moderator: Jessica Cunningham, Boston University

Does the Story Matter? Putting Financial Statement Numbers into Context Using XBRL Data

Carly Burd, Boston University

Elisa Casi, University of Mannheim

Petro Lisowsky, Boston University

Discussant: Allison Koester, Georgetown University

Consumption Taxes and Multinational Tax Planning in the Digital Age—Evidence from the European Service Sector

Marcel Olbert, London Business School

Ann-Catherin Werner, Independent

Discussant: Jennifer Blouin, University of Pennsylvania

Taxes and Product Market Outcomes: Asymmetric Effects of Tax Cuts on Winners versus Losers

Michelle Hanlon, Massachusetts Institute of Technology

Nemit Shroff, Massachusetts Institute of Technology

Rachel Yoon, Massachusetts Institute of Technology

Discussant: Nathan Chad Goldman, North Carolina State University

3.02: Behavioral Economics

Accounting - 1.8 CH

Moderator: Joseph Croom, University of Washington

Behind Closed Doors: An Investigation of Investor Relations Officer Disclosures in Private Meetings with Investors

Hamilton Scott Asay, The University of Iowa

Shana Clor-Proell, Texas Christian University

Michael Thomas Durney, The University of Iowa

Discussant: Blake Steenhoven, Queen's University

CEO Gender and Responses to Shareholder Activism

Scott C. Jackson, University of South Dakota

Blake Steenhoven, Queen's University

Kristina Rennekamp, Cornell University

Discussant: Amanda Michelle Winn, The University of Kansas

Friday, January 21, 2022 (continued)

3:45 pm–5:15 pm MST / 5:45 pm–7:15 pm EST

Managing Earnings to Appear Truthful: The Effect of Public Scrutiny on Exactly Meeting a Threshold

Jessen L. Hobson, University of Illinois at Urbana-Champaign

Sebastian Stirnkorb, University of Amsterdam

Discussant: Ling Lin Harris, University of Nebraska–Lincoln

3.03: Regulation, Enforcement, and Monitoring

Accounting - 1.8 CH

Moderator: Rustam Zufarov, University of Illinois at Chicago

Internal Controls, Financial Reporting Quality and Investment Efficiency: Mechanisms and Spillovers

Lisa Yao Liu, Columbia University

Philip Berger, The University of Chicago

M. H. Franco Wong, University of Toronto

Feng Li, Shanghai Jiao Tong University

Discussant: Derek Christensen, University of Wisconsin

Are Newspaper Deserts an Oasis for Leniency? The Effect of Deterrence on Regulator Activity

Sinja Leonelli, The University of Chicago

Discussant: Lisa Yao Liu, Columbia University

The Monitoring Role of Social Media: Evidence from the Introduction of 3G Internet

Jonas Heese, Harvard University

Joseph Pacelli, Harvard University

Discussant: Francois Brochet, Boston University

3.04: FinTech and Big Data

Accounting - 1.8 CH

Moderator: Daniele Macciocchi, University of Miami

From Man versus Machine to Man + Machine: The Art and AI of Stock Analyses

Junbo Wang, Louisiana State University

Sean Cao, Georgia State University

Baozhong Yang, Georgia State University

Wei Jiang, Columbia University, NBER, and ECGI

Discussant: Jung Ho Choi, Stanford University

Transparency and Learning: Evidence from DeFi Markets

Danqi Hu, Northwestern University

Sarit Markovich, Northwestern University

Valerie Zhang, Northwestern University

Discussant: Daniele Macciocchi, University of Miami

Friday, January 21, 2022 (continued)

3:45 pm–5:15 pm MST / 5:45 pm–7:15 pm EST

Not Just for Investors: The Role of Earnings Announcements in Guiding Job Seekers

Jung Ho Choi, Stanford University

Sara Malik, Stanford University

Discussant: Nargess Golshan, University of Kentucky

3.05: Textual Analysis in Disclosure

Accounting - 1.8 CH

Moderator: Yanrong Jia, Baruch College–CUNY

Corporate Disclosure: Facts or Opinions?

Shimon Kogan, IDC Herzliya and University of Pennsylvania

Vitaly Meursault, Federal Reserve Bank of Philadelphia

Discussant: Meng Li, The University of Memphis

Decentralized Disclosure: Evidence from Textual Analysis of Employees' Responses to Investor Questions

Kelly Huang, Florida International University

Meng Li, The University of Texas at Dallas

Stanimir Markov, The University of Texas at Dallas

Guang Ma, McGill University

Discussant: Jason Victor Chen, University of Illinois at Chicago

Forward-Looking Disclosures and Accounting Information in Equity Crowdfunding Firms

Evisa Bogdani, University of Kentucky

Discussant: Emmanuel De George, University of Miami

3.06: Disclosure and Stock Prices

Accounting - 1.8 CH

Moderator: Pietro Bonetti, IESE

Changes in Risk Factor Disclosures and the Variance Risk Premium

Matthew Lyle, Northwestern University

Edward Riedl, Boston University

Federico Siano, Boston University

Discussant: Anywhere Sikochi, Harvard University

Unraveling Exchange Rate Exposure

Jedson Pinto, The University of Texas at Dallas

Discussant: Maximilian Muhn, The University of Chicago

Differences in the Value Relevance of Identifiable Intangible Assets

Zachary King, University of Wisconsin–Madison

Thomas J. Linsmeier, University of Wisconsin–Madison

Daniel D. Wangerin, University of Wisconsin–Madison

Discussant: Judson Caskey, University of California, Los Angeles

Friday, January 21, 2022 (continued)

3:45 pm–5:15 pm MST / 5:45 pm–7:15 pm EST

3.07: Financial Intermediaries

Accounting - 1.8 CH

Moderator: Anna V. Kleyменова, Federal Reserve Board

The Strategic Use of 13F Restatement by Hedge Funds

Sean Cao, Georgia State University

Zhi Da, University of Notre Dame

Xin Daniel Jiang, University of Waterloo

Baozhong Yang, Georgia State University

Discussant: Jeffrey J. Burks, University of Notre Dame

Regulatory Capital Management by U.S. Life Insurers.

Qingkai Dong, Columbia University

Sehwa Kim, Columbia University

Stephen G. Ryan, New York University

Discussant: Gauri Bhat, Southern Methodist University

Are the Voices of Small Customers Louder When They Are Seen? Evidence from CFPB Complaints

Laurel Celastine Mazur, University of Maryland

Discussant: Hailey B. Ballew, Rice University

3.08: Standard-Setting

Accounting - 1.8 CH

Moderator: Christoph Sextroh, Tilburg University

The Revenue Disaggregation Requirements of ASC 606 and the Decision-Usefulness of Financial Reports

Lisa Hinson, University of Florida

Gabriel Pereira Pundrich, University of Florida

Mark Zakota, University of Florida

Discussant: Tanya Paul, FASB

Did the FASB Codification Reduce the Complexity of Applying US GAAP?

Oliver Binz, INSEAD

Matthew Ryan Kubic, The University of Texas at Austin

Robert Hills, The Pennsylvania State University

Discussant: Kurt H. Gee, The Pennsylvania State University

Investors' Assessments of Dilution and Solvency Effects of Preferred Stock Instruments

Thomas J. Linsmeier, University of Wisconsin–Madison

Clay Partridge, University of California, Davis

Catherine Shakespeare, University of Michigan

Discussant: Aaron Roeschley, University of Kentucky

4.01: Roundtable Sessions

Moderator: Sunay Mutlu, Kennesaw State University

Roundtable 1: Analytical Modeling

Disclosure and Cost of Equity Capital Revisited

Jun Chen, University of California, San Diego

John Hughes, University of California, Los Angeles

Jun Liu, University of California, San Diego

Dan Yang, BFSU International Business School

Market Sentiment, Information Production, and Reporting Quality

Hui Chen, University of Zurich

Jordan Martel, Indiana University Bloomington

Jan Schneemeier, Indiana University Bloomington

Roundtable 2: Earnings Quality and Analysts

Bond Ownership Structure and Conditional Conservatism

John L. Campbell, University of Georgia

Hye Lee, Fordham University

Jesus Salas, Lehigh University

Ke Shen, Lehigh University

Direction When It's Needed Most: Analysts' Target Price Forecasts after Accounting Misstatements

Daniel Street, Bucknell University

Roundtable 3: Contemporary Topics

Why do Institutional Investors Request Climate Related Disclosures?

Shira Cohen, San Diego State University

Igor Kadach, IESE Business School

Gaizka Ormazabal, IESE Business School

The Value of Mobile Labor During Immobile Times: Evidence from the COVID-19 Pandemic

Weishi Jia, Cleveland State University

Shuo Li, Western Washington University

Eliza Zhang, University of Washington, Tacoma

Roundtable 4: Real Effects of Regulatory Scrutiny

SEC Scrutiny and Corporate Risk-Taking

David P. Weber, University of Connecticut

Nina Xu, University of Connecticut

Kangkang Zhang, University of Connecticut

Saturday, January 22, 2022 (continued)

8:30 am–9:30 am MST / 10:30 am–11:30 am EST

Walking the Walk? Bank ESG Disclosures and Home Mortgage Lending

Sudipta Basu, Temple University

Justin Vitanza, Temple University

Wei Wang, Temple University

Xiaoyu (Ross) Zhu, Sun Yat-sen University

Roundtable 5: Financial Institutions

The Long-Run Benefits of Losing Failed Bank Auctions

Amanda Rae Heitz, Tulane University, FDIC

Deposit Insurance and Discretion in Loan Loss Provisioning

Leo Pugachev, Rochester Institute of Technology

Ashok Robin, Rochester Institute of Technology

Dilin Wang, Rochester Institute of Technology

Rong Yang, Rochester Institute of Technology

Roundtable 6: Securities Regulation, Enforcement, and Litigation

Regulator Continuity and Decision-Making Quality: Evidence from SEC Comment Letters

Matthew Ryan Kubic, The University of Texas at Austin

Sara Toynbee, The University of Texas at Austin

The Impact of Performance Reporting on Investment Behavior: Evidence from Disclosure Reform in the UK

Gitae Park, Lancaster University

Roundtable 7: Standard-Setting, Politics, and Lobbying

Does the Disclosure of Geographic Loan Distribution Reshape Local Business Economies?

Evidence from the Community Reinvestment Act

Sydney Kim, University of Illinois at Urbana-Champaign

Ha Young Yoon, Southern Methodist University

Oktay Urcan, University of Illinois at Urbana-Champaign

Do Mandatory Disclosures Affect a Firm's Decision to Contract with Outside Suppliers?

In Gyun Baek, University of Wisconsin–Madison

Mary Lee, The University of Utah

Roundtable 8: Voluntary Disclosure

Earnings Call Slide Deck

Da Xu, Tulane University

Do Antitrust Laws Chill Corporate Disclosure?

Jinjie Lin, Yale University

Roundtable 9: Disclosure Choice

Lawyer CEOs and Strategic Disclosures of Litigation Loss Contingencies

Feng Chen, University of Toronto

Yu Hou, Queen's University

Gordon Richardson, University of Toronto

Barbara Su, Temple University

Saturday, January 22, 2022 (continued)

8:30 am–9:30 am MST / 10:30 am–11:30 am EST

Keeping up with the Joneses: Peer Pressure Effects in Voluntary Disclosure Choices

Kristen Valentine, University of Georgia

James Daniel Warren, University of Connecticut

Roundtable 10: International Accounting and Price Discovery

How Do Uniformity and Flexibility in Classification Standards Affect Cash Flow Statement Comparability?

Mayer Chunzi Liang, University of Wisconsin–Madison

Do Designated Market Makers Facilitate Price Informativeness? Evidence from Earnings Announcements

Nilabhra Bhattacharya, Southern Methodist University

Bidisha Chakrabarty, St. Louis University

Lei Ma, Southern Illinois University

Jing Pan, Southern Methodist University

Roundtable 11: Conference Calls

Sensemaking from Wall Street: 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

Private Lending and Preferential Treatment in Earnings Conference Calls

Xinlei Li, The Hong Kong University of Science and Technology

Christopher Williams, University of Michigan

Tianshuo Shi, Harvard University

Roundtable 12: Voluntary Non-Earnings Disclosure

Corporate Websites: A New Measure of Voluntary Disclosure

Thomas Bourveau, Columbia University

Matthias Breuer, Columbia University

Romain Boulland, ESSEC Business School

Corporate Financial Disclosures and the Market for Innovation

Jinhwan Kim, Stanford University

Kristen Valentine, The University of Georgia

Roundtable 13: Auditing, Tax, and Financial Reporting

The Value of Auditors' Cross-Client Learning: Evidence from Data Breaches

Lisa Yao Liu, Columbia University

Looking beyond Accounting: The Effect of Clients' Operating Lawsuits on Audit Fees and Audit Quality

Feng Guo, Iowa State University

Steve Kaplan, Arizona State University

Lili Sun, University of North Texas

Qian Wang, Iowa State University

Saturday, January 22, 2022 (continued)

8:30 am–9:30 am MST / 10:30 am–11:30 am EST

Does Financial Reporting for Income Tax Expense Affect the Timeliness of Goodwill Impairments?

Zachary King, University of Wisconsin–Madison

Daniel Patrick Lynch, University of Wisconsin–Madison

Bridget Stomberg, Indiana University Bloomington

Steve Utke, University of Connecticut

9:30 am–10:00 am MST / 11:30 am–12:00 pm EST

Break

10:00 am–11:30 am MST / 12:00 pm–1:30 pm EST

Concurrent Sessions

5.01: Earnings Properties

Accounting - 1.8 CH

Moderator: Yiwen Li, Villanova University

Narrative Conservatism

Juan Manuel García Lara, Universidad Carlos III de Madrid

Beatriz Garcia Osmá, Universidad Carlos III de Madrid

Fengzhi Zhu, Universidad Carlos III de Madrid

Discussant: Vivek Raval, University of Illinois at Chicago

Using Machine Learning to Measure Conservatism

Edwige Cheynel, Washington University

Jeremy Bertomeu, Washington University

Mario Milone, University of California, San Diego

Yifei Liao, University of California, Irvine

Discussant: John L. Campbell, University of Georgia

The Association between Aggregate Accounting Earnings and Growth in Future Gross Domestic Product: Another Look

Younghyun Chun, University of Illinois at Chicago

Somnath Das, University of Illinois at Chicago

Discussant: Salman Arif, University of Minnesota

5.02: Debt Markets and Credit Ratings I

Accounting - 1.8 CH

Moderator: Maria Loumioti, The University of Texas at Dallas

Lenders' Environmental Monitoring: Evidence from Environmental Covenants in Private Loan Contracts

Ruby Lee, University of Florida

Mark Zakota, University of Florida

Discussant: Peter Demerjian, University of Illinois at Chicago

Saturday, January 22, 2022 (continued)

10:00 am–11:30 am MST / 12:00 pm–1:30 pm EST

The Life Cycle of a Bank Enforcement Action and Its Impact on Minority Lending

Byeongchan An, The University of Utah

Robert M. Bushman, The University of North Carolina at Chapel Hill

Anna V. Kleyменова, Federal Reserve Board

Rimmy Elizabeth Tomy, The University of Chicago

Discussant: Andrew Gordon Sutherland, Massachusetts Institute of Technology

Wisdom of Crowds as a Verification Tool in Bank Lending: Evidence from Borrowers' Customer Tweets

Albert Kwame Mensah, HEC Paris

Jeong-Bon Kim, City University of Hong Kong

Vicki (Wei) Tang, Georgetown University

Discussant: John Donovan, University of Notre Dame

5.03: Attributes of Financial Analysts' Forecast Accuracy

Accounting - 1.8 CH

Moderator: Hyun Jung Rim, The George Washington University

Predictability of Analyst Stock Recommendation Revisions

Mark T. Bradshaw, Boston College

Jared Flake, Boston College

Mark Bogdan Piorkowski, Boston College

Discussant: Stephannie A. Larocque, University of Notre Dame

Analysts' GAAP Earnings Forecast Quality

Xi Chen, University of Houston

Allison Koester, Georgetown University

Discussant: Benjamin Curtis Whipple, University of Georgia

Locked-In at Home: Limited Attention of Female Analysts during the COVID-19 Pandemic

Mengqiao Du, University of Mannheim

Discussant: Stanimir Markov, The University of Texas at Dallas

5.04: Stakeholders and Corporate Governance

Accounting - 1.8 CH

Moderator: Michael Zhe Guo, Boston University

Do Managers Invest in Stakeholder Relations to Insure against Personal Fallout? Evidence from Clawback Provisions

Joonil Lee, Kyunghee University

Peter Oh, McGill University

Patrick Woong Ryu, The University of Manchester

Jingjing Zhang, McGill University

Discussant: Paige Patrick, University of Illinois at Chicago

Saturday, January 22, 2022 (continued)

10:00 am–11:30 am MST / 12:00 pm–1:30 pm EST

Proxy Advisory Firms and Corporate Shareholder Engagement

Aiysha Dey, Harvard University

Austin Starkweather, University of South Carolina

Joshua T. White, Vanderbilt University

Discussant: Brandon Gipper, Stanford University

Compensating with Style? The Role of Compensation-Committee Experience on CEO Pay

Joonil Lee, Kyunghee University

Sung-Han (Sam) Lee, Iowa State University

Kevin J. Murphy, University of Southern California

Peter Oh, McGill University

Discussant: Ana Maria Albuquerque, Boston University

5.05: Non-GAAP Reporting—Measurement

Denver 2

Accounting - 1.8 CH

Moderator: Daniel D. Wangerin, University of Wisconsin–Madison

A Firm-Quarter Measure of Non-GAAP Exclusion Persistence

Kurt H. Gee, The Pennsylvania State University

Ken Li, McMaster University

Benjamin Curtis Whipple, University of Georgia

Discussant: Henry Laurion, University of Colorado Boulder

An Empirical Investigation of Non-GAAP Earnings Quality Indicators

Owen Davidson, University of Georgia

Enrique Gomez, Temple University

Frank Heflin, University of Georgia

Dana Marie Wallace, University of Central Florida

Discussant: Asher B. Curtis, University of Washington

Non-GAAP EPS Denominator Choices

Kurt H. Gee, The Pennsylvania State University

Thomas J. Linsmeier, University of Wisconsin–Madison

Clay Partridge, University of California, Davis

Discussant: Russell Won Han, University of Illinois at Urbana-Champaign

Saturday, January 22, 2022 (continued)

10:00 am–11:30 am MST / 12:00 pm–1:30 pm EST

5.06: Information Acquisition Costs

Accounting - 1.8 CH

Moderator: Henry L. Friedman, University of California, Los Angeles

Textual Comparability of Financial Reporting

John Bai, Northeastern University

Qing Liao Burke, Miami University

Chi Wan, University of Massachusetts Boston

Xiaolu Xu, University of Massachusetts Boston

Discussant: Brian Rountree, Rice University

Lost in Standardization: Revisiting Accounting-Based Return Anomalies Using As-Filed Financial Statement Data

Kai Du, The Pennsylvania State University

Steven Huddart, The Pennsylvania State University

Xin Daniel Jiang, University of Waterloo

Discussant: Brian P. Miller, Indiana University Bloomington

Why Do Foreign Investors Demand Comparability? Evidence from Un-sponsored ADRs

Alon Kalay, Michigan State University

Rodrigo Verdi, Massachusetts Institute of Technology

Yu Ting Forester Wong, University of Southern California

Discussant: Nathan Chad Goldman, North Carolina State University

5.07: Non-GAAP Reporting and Capital Markets

Accounting - 1.8 CH

Moderator: Shailendra Pandit, University of Illinois at Chicago

Simultaneous Information Releases and Capital Market Feedback

Mustafa Ahçi, Tilburg University

Tim Martens, Bocconi University

Christoph Sextroh, Tilburg University

Discussant: Jalal Sani, University of Illinois at Urbana-Champaign

Disclosure Benchmarking by Lawyers: Evidence from the IPO Setting

Chase Potter, Washington State University

Michael Drake, Brigham Young University

Jeff McMullin, Indiana University

Kenneth Merkley, Indiana University Bloomington

John S. Treu, West Virginia University

Discussant: Annika Wang, University of Houston

Saturday, January 22, 2022 (continued)

10:00 am–11:30 am MST / 12:00 pm–1:30 pm EST

Disclosure Readability in Unregulated Capital Markets: Evidence from Initial Coin Offerings

Qing Liao Burke, Miami University

Ben Li, University of Massachusetts Lowell

Chi Wan, University of Massachusetts Boston

Yakun Wang, The Chinese University of Hong Kong

Discussant: Shailendra Pandit, University of Illinois at Chicago

5.08: Financial Institutions and Fair Value Accounting

Accounting - 1.8 CH

Moderator: Laurel Celastine Mazur, University of Maryland

Level 3 Fair Value Transfers: The Impact of Oversight, Capital Incentives, and Earnings Incentives on the Reclassification Decision

Jennifer L. M. Altamuro, Villanova University

Lucy Huajing Chen, Villanova University

Discussant: Yadav Gopalan, Indiana University

Does Fair Value Accounting for Equity Securities Improve Financial Reporting?

Sehwa Kim, Columbia University

Seil Kim, Baruch College–CUNY

Carol Marquardt, Baruch College–CUNY

Dongoh Shin, University of Colorado Boulder

Discussant: Diana Choi, Purdue University

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: Sehwa Kim, Columbia University

11:45 am–1:00 pm MST / 1:45 pm–3:00 pm EST

Presentation of Various FARS Awards

Best Dissertation

Best Paper

2021 Best MYM Paper

Innovation in Financial Accounting Education

Excellence in Reviewing

Outstanding Discussions

Distinguished Ph.D. Mentoring Award

Annette (Anne) Beatty, 2021 Award Winner

Saturday, January 22, 2022 (continued)

1:15 pm–2:45 pm MST / 3:15 pm–4:45 pm EST

Concurrent Sessions

6.01: Human Capital in the Audit Profession

Accounting - 1.8 CH

Moderator: Babak Mammadov, Clemson University

A New Wave of Audit Partners: Evidence from the Chinese Localization Rule

Yini Wang, University of Miami

Miguel A. Minutti-Meza, University of Miami

Pietro Andrea Bianchi, Florida International University

Lin Liao, Southwestern University of Finance and Economics

Discussant: Anne Thompson, The University of Illinois at Urbana-Champaign

Externalities of Financial Statement Fraud on the Incoming Accounting Labor Force

Robert Ronald Carnes, University of Florida

Dane M. Christensen, University of Oregon

Paul E. Madsen, University of Florida

Discussant: Allison Koester, Georgetown University

Audit Committee Oversight and Financial Reporting Reliability: Are Audit Committees Overloaded?

Musaib Ashraf, Michigan State University

Preeti Choudhary, The University of Arizona

Jacob Jaggi, Washington State University

Discussant: Jenna Burke, University of Colorado Denver

6.02: Debt Markets and Credit Ratings II

Accounting - 1.8 CH

Moderator: Maria Loumioti, The University of Texas at Dallas

Retail Bond Investors and Credit Ratings

Ed deHaan, University of Washington

Jiacui Li, The University of Utah

Edward Watts, Yale University

Discussant: Samuel B. Bonsall, The Pennsylvania State University

Do Credit Ratings Reflect Private Information about SEC Investigations?

Samuel B. Bonsall, The Pennsylvania State University

John Donovan, University of Notre Dame

Eric Holzman, The Ohio State University

Xue Wang, The Ohio State University

Daniel Yang, The Ohio State University

Discussant: Bryce Schonberger, University of Colorado

Saturday, January 22, 2022 (continued)

1:15 pm–2:45 pm MST / 3:15 pm–4:45 pm EST

Lender Syndicate Networks and the Diffusion of Novel Debt Contract Provisions

Peter Demerjian, University of Illinois at Chicago

John Donovan, University of Notre Dame

Discussant: Thomas Ruchti, Carnegie Mellon University

6.03: Reporting, Disclosure and ESG

Accounting - 1.8 CH

Moderator: Daniele Macciocchi, University of Miami

A Theoretical Framework for Environmental and Social Impact Reporting

Henry L. Friedman, University of California, Los Angeles

Mirko Stanislav Heinle, University of Pennsylvania

Irina Luneva, University of Pennsylvania

Discussant: Edwige Cheynel, Washington University

How Do Managers Greenwash? Evidence from Earnings Conference Calls

Shawn Kim, University of Pennsylvania

Rachel Xi Zhang, University of Pennsylvania

Discussant: Khrystyna Bochkay, University of Miami

Disclosure Standards and Communication Norms: Evidence of Voluntary Disclosure Standards as a Coordinating Device for Capital Markets

Khrystyna Bochkay, University of Miami

Jeffrey Hales, The University of Texas at Austin

George Serafeim, Harvard University

Discussant: Matthew Bloomfield, University of Pennsylvania

6.04: Financial Reporting Quality II

Accounting - 1.8 CH

Moderator: Yiwen Li, Villanova University

Who Matters More? The Incremental Effect of CEOs versus CFOs on Financial Misreporting

Denny Kutter, University of Potsdam

Katharina Weiß, Ludwig Maximilian University of Munich

Discussant: Edward Sul, The George Washington University

Customer Loyalty and the Persistence of Revenues and Earnings

Hengda Jin, The University of Utah

Stephen Stubben, The University of Utah

Karen Ton, Indiana University

Discussant: Christina Zhu, University of Pennsylvania

A Comprehensive Analysis of the Earnings>Returns Relation over Time

Gil Sadka, The University of Texas at Dallas

Ronnie Sadka, Boston College

Ayung Tseng, Georgetown University

Discussant: Steven Monahan, The University of Utah

Saturday, January 22, 2022 (continued)

1:15 pm–2:45 pm MST / 3:15 pm–4:45 pm EST

6.05: Private Disclosure and Litigation

Accounting - 1.8 CH

Moderator: Gary Lind, University of Pittsburgh

Shareholder Litigation Risk and Managers' Private Disclosure of Earnings Warnings

Sandra Gabriele Schafhäutle, University of Amsterdam

Discussant: Jihwon Park, Baruch College–CUNY

Public and Private Information Channels Along Supply Chains: Evidence from Contractual Private Forecasts

Brian J. Bushee, University of Pennsylvania

Jessica Kim-Gina, University of California, Los Angeles

Edith Leung, Erasmus University

Discussant: Sandra Gabriele Schafhäutle, University of Amsterdam

Just Friends? Managers' Connections to Judges

Sterling Huang, Singapore Management University

Sugata Roychowdhury, Northwestern University

Ewa Sletten, The Ohio State University

Yanping Xu, Jinan University

Discussant: Justin Joseph Hopkins, University of Virginia

6.06: Reaction to Earnings Information

Accounting - 1.8 CH

Moderator: Bugra Ozel, The University of Texas at Dallas

Retail Investor Trading and Market Reactions to Earnings Announcements

Henry L. Friedman, University of California, Los Angeles

Zitong Zeng, University of California, Los Angeles

Discussant: Stanimir Markov, The University of Texas at Dallas

The Speed of Price Responses to Individual Signals in a Bundle

John L. Wertz, Indiana University Bloomington

Discussant: Jeremy Michels, University of Pennsylvania

Heterogenous Earnings Growth Paths and the Risk Resolution Role of Earnings: An Examination of the Earnings Announcement Risk Premium

Edgar A. Rodriguez Vazquez, University of Washington

Discussant: Alon Kalay, Michigan State University

Saturday, January 22, 2022 (continued)

1:15 pm–2:45 pm MST / 3:15 pm–4:45 pm EST

6.07: Voluntary Disclosure (Non-Earnings Information)

Accounting - 1.8 CH

Moderator: Min Park, The University of Kansas

Relative Performance Evaluation and Peer-Harming Sabotage Disclosures

Matthew Bloomfield, University of Pennsylvania

Mirko Stanislav Heinle, University of Pennsylvania

Oscar Timmermans, Universiteit Maastricht

Discussant: Christoph Sextroh, Tilburg University

Internalizing Peer Firm Proprietary Costs: Evidence from Supply Chain Relations

Farzana Afrin, Boston College

Jinhwan Kim, Stanford University

Sugata Roychowdhury, Northwestern University

Discussant: Rustam Zufarov, University of Illinois at Chicago

Getting Rivals to Back Off? Biasing Sales Forecasts to Reduce Competition

Caroline Lee, ESSEC Business School

Discussant: Min Park, The University of Kansas

6.08: Regulation and Capital Markets

Accounting - 1.8 CH

Moderator: Brandon Gipper, Stanford University

Know Your Customer: Relationship Lending and Bank Trading

Rainer Haselmann, Goethe University

Christian Leuz, The University of Chicago

Sebastian Schreiber, Goethe University

Discussant: Allison Nicoletti, University of Pennsylvania

Say on Pay Laws and Insider Trading

Thomas Bourveau, Columbia University

Francois Brochet, Boston University

Fabrizio Ferri, University of Miami

Chengzhu Sun, The Hong Kong University of Science and Technology

Discussant: Rachel Geoffroy, The Ohio State University

Inconsistent Disclosures

Yichang Liu, University of Minnesota

Joshua Madsen, University of Minnesota

Frank Zhou, University of Pennsylvania

Discussant: Michael Dambra, University at Buffalo, SUNY

Monday, January 24, 2022

3:00 pm–4:30 pm MST / 5:00 pm–6:30 pm EST

Concurrent Sessions

7.01: Financial Analysts

Accounting - 1.8 CH

Moderator: Andrea Tillet, Florida State University

What Drives the Value of Analysts' Advice? The Role of Earnings and Growth Forecasts

Ohad Kadan, Washington University

Leonardo Madureira, Case Western Reserve University

Rong Wang, Singapore Management University

Tzachi Zach, The Ohio State University

Discussant: An-Ping Lin, Singapore Management University

Analysts' Private Interaction with Management: Evidence from Textual Analysis of Analyst Reports

Yaping Zheng, McGill University

Discussant: Yuan Ji, The University of Texas at Arlington

Anonymous Forecasts

Tian Deng, Singapore Management University

Qiang Cheng, Singapore Management University

Sterling Huang, Singapore Management University

An-Ping Lin, Singapore Management University

Discussant: James Daniel Warren, University of Connecticut

7.02: Voluntary Disclosure

Accounting - 1.8 CH

Moderator: Sydney Kim, University of Illinois at Urbana-Champaign

Does Firm-Specific Information Shape Managers' Non-GAAP Reporting Decisions?

Ting Chen, University of Massachusetts Boston

Junwoo Kim, University of Massachusetts Boston

Robert Genehung Kim, University of Massachusetts Boston

Sangwan Kim, University of Massachusetts Boston

Discussant: Kalin Kolev, Baruch College

Strategic Corporate Disclosure about Major Customer Identities

Lijun Lei, The University of North Carolina at Greensboro

Sydney Qing Shu, Miami University

Discussant: Ha Young Yoon, Southern Methodist University

Saturday, January 22, 2022 (continued)

3:00 pm–4:30 pm MST / 5:00 pm–6:30 pm EST

Signing Blank Checks: The Roles of Reputation and Disclosure in the Face of Limited Information

Andrea Pawliczek, University of Colorado Boulder

Nikki Skinner, University of Georgia

Sarah Zechman, University of Colorado

Discussant: Kirti Sinha, University of Texas at Dallas

7.03: Financial Reporting Quality III

Accounting - 1.8 CH

Moderator: Ira Yeung, The University of British Columbia

Senior Leadership over Financial Reporting: Does Female Representation on the Board Impact the Association between Executive Gender and Reporting Failures?

Adrienne C. Rhodes, The University of Iowa

Daniel Russomanno, The University of Arizona

Discussant: Rita Nevada Gunn, Vanderbilt University

Executives' Early Career Financial Misconduct Exposure and Financial Reporting Quality

Yangyang Fan, The Hong Kong Polytechnic University

Chan Li, The University of Kansas

Kristin Stack, The University of Kansas

Discussant: Isabel Yanyan Wang, Michigan State University

Using Economic Links between Firms to Detect Accounting Fraud

Ningzhong Li, The University of Texas at Dallas

Frank Zhang, Yale University

Chenchen Li, The University of Texas at Dallas

Discussant: Jennifer Wu Tucker, University of Florida

7.04: Financial Reporting Quality IV

Accounting - 1.8 CH

Moderator: Stefano Cascino, The London School of Economics and Political Science

Everlasting Fraud

Vivian W. Fang, University of Minnesota

Nan Li, University of Minnesota

Wenyu Wang, Indiana University

Gaoqing Zhang, University of Minnesota

Discussant: Frank Zhou, University of Pennsylvania

Does the Tax Deductibility of Interest Affect Financial Reporting and Investment?

Shawn X. Huang, Arizona State University

Kenneth J. Klassen, University of Waterloo

Mark Shuai Ma, University of Pittsburgh

Kaishu Wu, University of Waterloo

Discussant: Jennifer Glenn, The Ohio State University

Saturday, January 22, 2022 (continued)

3:00 pm–4:30 pm MST / 5:00 pm–6:30 pm EST

Fair Value of Earnouts: Valuation Uncertainty or Cookie Jar Reserve?

Andrew Ferguson, University of Technology, Sydney

Wei Hu, University of Technology, Sydney

Peter Lam, University of Technology, Sydney

Discussant: Todd Kravet, University of Connecticut

7.05: Accounting Potpourri I

Accounting - 1.8 CH

Moderator: Musaib Ashraf, Michigan State University

CEO Compensation Contract Homogeneity among Industry Peers

Yuan Ji, The University of Texas at Arlington

Danya Mi, Georgia State University

Yanfeng Xue, The George Washington University

Discussant: Anup Srivastava, University of Calgary

How Does Artificial Intelligence Shape Audit Firms?

Kelvin Law, Nanyang Technological University

Michael Shen, National University of Singapore

Discussant: Daniel Aobdia, The Pennsylvania State University

Loan Fair Value Disclosures and Deposit Flows

Qi Chen, Duke University

Rahul Vashishtha, Duke University

Shuyan Wang, Duke University

Discussant: Andrew Bird, Chapman University

7.06: Accounting Potpourri II

Accounting - 1.8 CH

Moderator: Anup Srivastava, University of Calgary-Haskayne School of Business

Shall We Talk? The Role of Investor Interactive Platforms in Corporate Communication

Charles M. C. Lee, Stanford University

Qinlin Zhong, Renmin University of China

Discussant: Jedson Pinto, The University of Texas at Dallas

Meet Markets: Investor Meetings and Expected Returns

Ran Zhang, Renmin University of China

Discussant: Tathagat Mukhopadhyay, University of Colorado Boulder

The Unintended Effect of Shareholder Litigation on Executive Compensation

Szu-Fan Chen, The Hong Kong University of Science and Technology

Chao Jin, The Hong Kong University of Science and Technology

Discussant: Fabrizio Ferri, University of Miami

Doctoral Attendees

Jillian Adams	University of Waterloo	jillian.adams@uwaterloo.ca
Rishabh Agharwal	Stanford University	arishabh@stanford.edu
Dennis Ahn	University of California, Irvine	dennisda@uci.edu
Mary Ahonsi	Texas Tech University	mary.ahonsi@ttu.edu
Martina Andreani	London Business School	mandreani@london.edu
Yaw Awuah	West Virginia University	yoa00001@mix.wvu.edu
Jack Badger	The University of Tennessee	jbadger1@vols.utk.edu
Tara Baggett	The University of Mississippi	tlbagget@go.olemiss.edu
Ilona Bastiaansen	University of Connecticut	ilona.bastiaansen@uconn.edu
Natasha Bernhardt	Cornell University	nb529@cornell.edu
Long (David) Bui	The University of Texas at Arlington	longthai.bui@mavs.uta.edu
Suzanne Burzillo	University of Southern California	burzillo@marshall.usc.edu
Juan Bustamante	University of Maryland	jcastb@umd.edu
David Caceres	Florida International University	dcace010@fiu.edu
Will Cather	Florida State University	wc20br@my.fsu.edu
James Celia	Ohio State University	celia.2@buckeyemail.osu.edu
Sanghum Cho	University of Hawaii at Manoa	sanghumc@hawaii.edu
Jooanne Choi	Bentley University	jchoi@bentley.edu
Stacey Choy	University of Toronto	stacey.choy@rotman.utoronto.ca
Derek Christensen	University of Wisconsin–Madison	dchristense6@wisc.edu
Younghyun Chun	University of Illinois at Chicago	ychn7@uic.edu
Joe Croom	University of Washington	joecroom@uw.edu
Jessica Cunningham	Boston University	jc1@bu.edu
Tucker Davis	The University of Alabama	rtdavis3@crimson.ua.edu
Ciel Deng	University of Pittsburgh	qid16@pitt.edu
Ken Duan	McGill University	ken.duan@mail.mcgill.ca
Mandy Ellison	The University of Texas at Austin	mandy.ellison@ mcombs.utexas.edu
Shihui Fan	Kent State University	sfan6@kent.edu
Mailyn Fernandez	Virginia Polytechnic Institute and State University	mailynf@vt.edu
Carla Fontana	Boston University	tatif@bu.edu
Simon Harre	University of Notre Dame	sharre@nd.edu
Holly He	University of California, Irvine	haomiaoh@uci.edu
Derek Henrichs	University of Mississippi	dhenrich@go.olemiss.edu
Hilary Hughes	Louisiana State University	hhugh22@lsu.edu
Aneel Iqbal	University of Calgary	aneel.iqbal1@ucalgary.ca
S Mahamudul Islam	Florida International University	sisla021@fiu.edu
Anthony Joffre	University of Miami	a.joffre@umiami.edu
Jaekon Jung	University of Hawaii at Manoa	jaekonju@hawaii.edu
Kyle Jung	Stanford University	kjjung@stanford.edu
Madi Kapparov	London Business School	mkapparov@london.edu
Ho Joon Kim	University of California, Los Angeles	ho.joon.kim.phd@ anderson.ucla.edu
Hojoong Kim	University of North Texas	hojoong.kim@unt.edu
Minjae Kim	The University of Texas at Austin	minjae.kim@ mcombs.utexas.edu

Doctoral Attendees

Botir Kobilov	Harvard University	bkobilov@hbs.edu
Joon Ho Kong	Fordham University	jkong11@fordham.edu
Anthony Le	Columbia University	ale25@gsb.columbia.edu
Mary Lee	The University of Utah	mary.lee@eccles.utah.edu
Sangmok Lee	Michigan State University	leesa108@msu.edu
Alice Lee	Temple University	alice.y.lee@temple.edu
Yimeng Li	Tulane University	yli52@tulane.edu
Minjia Li	University of British Columbia	minjia.li@sauder.ubc.ca
Wenyin Li	University of Kentucky	wenyin.li@uky.edu
James Li	University of Pennsylvania	jjli@wharton.upenn.edu
Xue Li	University of Washington	xueli1@uw.edu
Wenwei Lin	University of Minnesota	lin00393@umn.edu
Peina Liu	Georgia Institute of Technology	peina.liu@scheller.gatech.edu
Zijun Liu	Rice University	zl56@rice.edu
Summer Liu	Arizona State University	summer.liu@asu.edu
Leting Liu	University of Toronto	leting.liu@rotman.utoronto.ca
Grace Londregan	University of Minnesota	londr008@umn.edu
Joe Lopez	University of Arkansas	jlopez@walton.uark.edu
George Lu	Ohio State University	lu.1142@buckeyemail.osu.edu
Kendall Lynch	University of Michigan	kverb@umich.edu
Kory Maag	University of Tennessee, Knoxville	kmaag@vols.utk.edu
Rebecca Manning	University of North Carolina	rebecca_manning@kenan-flagler.unc.edu
Tendai Masaya	Yale University	tendai.masaya@yale.edu
Lauren Matkaluk	Arizona State University	lauren.matkaluk@asu.edu
Jason Moon	Georgia State University	ymoon6@gsu.edu
Kevin Munch	University of Florida	kevin.munch@warrington.ufl.edu
Melissa Nelson	University of Wisconsin–Whitewater	nelsonma30@uww.edu
Sarah Noor	Texas A&M University	snoor@mays.tamu.edu
KJ Park	The Pennsylvania State University	kup526@psu.edu
Seyoung Park	University of Oregon	spark5@uoregon.edu
Taylor Paskett	University of Nebraska Lincoln	tpaskett2@huskers.unl.edu
Geoffrey Pears	Rice University	geoffrey.r.pears@rice.edu
Matt Peterson	The University of Kansas	m.peterson@ku.edu
Teena Philip	The University of Texas at San Antonio	teena.philip@utsa.edu
Ryan Polk	The University of Alabama	rcpolk1@crimson.ua.edu
Hao Qu	University of Rochester	hao.qu@simon.rochester.edu
Tyler Ricco	Florida Atlantic University	riccot2020@fau.edu
Paul Richardson	The Pennsylvania State University	pzr41@psu.edu
Hyunjung Rim	George Washington University	hjr1217@gwu.edu
David Ryan	Texas Tech University	david.l.ryan@ttu.edu
Saghar Samimy	Baruch College–CUNY	saghar.samimy@baruch.cuny.edu
Rachel Scott	University of Georgia	rachel.scott@uga.edu
Terrence Shi	Harvard University	tshi@hbs.edu
Shoaib Shirazi	The University of Arizona	sshirazi@email.arizona.edu
Andrew Snyder	The University of Oklahoma	andrewsnyder@ou.edu
Douglas Stockbridge	University of Michigan	djstock@umich.edu

Doctoral Attendees

Flora Sun	Indiana University	flsun@iu.edu
Sinja Sussek	University of Chicago	ssussek@chicagobooth.edu
Jacqueline Tan	University of Georgia	jacqueline.tan@uga.edu
Lu Tong	Baruch College—CUNY	lu.tong@baruch.cuny.edu
Muktak Tripathi	Temple University	muktak.tripathi@temple.edu
Olga Usvyatsky	Boston College	usvyatsk@bc.edu
Alex Vandenberg	University of Pittsburgh	alex.vandenberg@pitt.edu
Gabriel Voelker	Massachusetts Institute of Technology	gmv@mit.edu
Shuyan Wang	Duke University	shuyan.wang742@duke.edu
Ximi Wang	McGill University	ximi.wang@mail.mcgill.ca
Ellen Wang	University of Houston	xwang2@central.uh.edu
Henry Wang	University of Illinois at Urbana-Champaign	haoyanw2@illinois.edu
Jack Wang	The University of Oklahoma	jackwanghy@ou.edu
Ivy (Hanmeng) Wang	Washington University in St. Louis	ivy.wang@wustl.edu
Shan Wang	Tulane University	swang33@tulane.edu
Ye Wang	University of Calgary	ye.wang4@ucalgary.ca
Yini Wang	University of Miami	y.wang33@umiami.edu
Jacqueline Wegner edu	University of Colorado Boulder	jacqueline.wegner@colorado.
Shuting Wu	Michigan State University	wushuti1@msu.edu
Hanxu Xia	University of Massachusetts Amherst	hanxuxia@umass.edu
Xixi Xiao	University of Rochester	xixi.xiao@simon.rochester.edu
Enbo Xu	Boston College	enbo.xu@bc.edu
Lu Yan	University of Maryland	lyan15@umd.edu
Li Yang	Columbia University	lyang24@gsb.columbia.edu
Xue Yang	The University of Texas at El Paso	xyang3@miners.utep.edu
Benda Yin	Duke University	benda.yin@duke.edu
Jun Yoon usc.edu	University of Southern California	joonsang.yoon.phd@marshall.
Kexin Yu	University of Cincinnati	yuk2@mail.uc.edu
Elisha Yu	Cornell University	jy895@cornell.edu
Kangkang Zhang	University of Connecticut	kangkang.zhang@uconn.edu
Sheryl Zhang	Washington University	xinz@wustl.edu
Wanjia Zhao	Texas A&M University	wzhao@mays.tamu.edu
Qiu Zheng	West Virginia University	qz00004@mix.wvu.edu
Yuxia Zou	University of Cambridge	yz548@jbs.cam.ac.uk

Attendees

Yahya Abdullah	Oklahoma State University	yabdull@okstate.edu
Farzana Afrin	Boston College	farzana.afirin@bc.edu
Rishabh Aggarwal	Stanford University	arishabh@stanford.edu
Mustafa Ahci	Tilburg University	m.ahci@tilburguniversity.edu
Dennis Ahn	University of California, Irvine	dennis.ahn@uci.edu
JK Aier	George Mason University	jaier@gmu.edu
Ana M. Albuquerque	Boston University	albuquea@bu.edu
Badryah Alhusaini	Arizona State University	badryah.alhusaini@asu.edu
Ashiq Ali	The University of Texas at Dallas	ashiq.ali@utdallas.edu
Kristian D. Allee	University of Arkansas	kdallee@uark.edu
Eric J. Allen	University of California, Riverside	eric.allen@ucr.edu
Mona Almatouq	George Washington University	malmatouq@email.gwu.edu
Jennifer L. Altamuro	Villanova University	jlm495@yahoo.com
Amir Amel-Zadeh	University of Oxford	amir.amelzadeh@sbs.ox.ac.uk
Lisa Anderson	California Polytechnic State University, San Luis Obispo	lander61@calpoly.edu
Martina Andreani	London Business School	mandreani@london.edu
Angela B. Andrews	Indiana University–Purdue University Indianapolis	abandrew@iupui.edu
Daniel Aobdia	The Pennsylvania State University	daniel_aobdia@psu.edu
Jose Arguello	The University of Tennessee	nicoo.arguello@hotmail.com
Yaw Awuah	West Virginia University	yoa00001@mix.wvu.edu
Jack Badger	The University of Tennessee	jbadger1@vols.utk.edu
In Gyun Baek	National University of Singapore	igbaek@nus.edu.sg
Leah Baer	University of Missouri	baerlm@missouri.edu
Tara L. Baggett	The University of Mississippi	taralbaggett@gmail.com
Hailey B. Ballew	Rice University	hailey.ballew@rice.edu
Jason Bangert	The University of Tennessee	jbangert@vols.utk.edu
Leonardo P. Barcellos	Emory University	leo.barcellos@emory.edu
Ilona Bastiaansen	University of Connecticut	ilona.bastiaansen@uconn.edu
Riddha S. Basu	George Washington University	rbasu@gwu.edu
Sudipta Basu	Temple University	sudipta.basu@temple.edu
Paul Beck	University of Southern Mississippi	paul.beck@usm.edu
Daniel A. Bens	INSEAD	daniel.bens@insead.edu
Philip Berger	The University of Chicago	pberger@chicagobooth.edu
Natasha Bernhardt	Cornell University	nb529@cornell.edu
Brooke Beyer	Kansas State University	bbeyer@ksu.edu
Gauri Bhat	Southern Methodist University	gbhat@smu.edu
Nilabhra Bhattacharya	Southern Methodist University	neilb@mail.cox.smu.edu
Oliver Binz	INSEAD	oliver.binz@insead.edu
Dirk E. Black	University of Nebraska–Lincoln	dirkblack@unl.edu
Conner Blake	University of Massachusetts Amherst	crblake@umass.edu
Elizabeth Blankespoor	University of Washington	blankbe@uw.edu
James Blann	University of Arkansas	jblann@walton.uark.edu
Bradley Blaylock	The University of Oklahoma	bradley.blaylock@ou.edu
Matthew Bloomfield	University of Pennsylvania	mjbloom@wharton.upenn.edu
Robert J. Bloomfield	Cornell University	rjb9@cornell.edu

Attendees

Jennifer L. Blouin	University of Pennsylvania	blouin@wharton.upenn.edu
Alisha Blush	Louisiana State University	alishacblush@gmail.com
Khrystyna Bochkay	University of Miami	kbochkay@bus.miami.edu
Evisa Bogdani	University of Kentucky	evisa.bogdani@uky.edu
Pietro Bonetti	IESE Business School	pbonetti@iese.edu
Samuel B. Bonsall	The Pennsylvania State University	sbb151@psu.edu
Mark T. Bradshaw	Boston College	chancey@bc.edu
Matthias Breuer	Columbia University	mb4468@gsb.columbia.edu
Kathryn Brightbill	Utah State University	kathryn.brightbill@usu.edu
Francois Brochet	Boston University	fbrochet@bu.edu
Bryan Brockbank	Oklahoma State University	bryan.brockbank@okstate.edu
Anna B. Brown	Clarkson University	annabrown@clarkson.edu
Long Thai Bui	The University of Texas at Arlington	longthai.bui@mavs.uta.edu
Carly Burd	Boston University	csburd@bu.edu
Jenna Burke	University of Colorado Denver	jenna.j.burke@ucdenver.edu
Qing Burke	Miami University	liaoq@miamioh.edu
Jeffrey J. Burks	University of Notre Dame	jburks@nd.edu
Suzanne Burzillo	University of Southern California	burzillo@marshall.usc.edu
Brian J. Bushee	University of Pennsylvania	bushee@wharton.upenn.edu
Nicole Cade	University of Pittsburgh	ncade@katz.pitt.edu
Carol L. Cain	Winston-Salem State University	caincl@wssu.edu
Andrew C. Call	Arizona State University	andycall@asu.edu
John L. Campbell	University of Georgia	johnc@uga.edu
Brett W. Cantrell	The University of Mississippi	bwcantre@olemiss.edu
Blake Canziani	University of Florida	canziani.b@ufl.edu
Sean Cao	Georgia State University	scao@gsu.edu
Mary Ellen Carter	Boston College	maryellen.carter@bc.edu
Stefano Cascino	The London School of Economics and Political Science	s.cascino@lse.ac.uk
Judson A. Caskey	University of California, Los Angeles	judson.caskey@ anderson.ucla.edu
Juan Alberto Castillo Bustamante	University of Maryland-College Park	jcastb@umd.edu
Angelica Castro	The University of Texas at El Paso	agcastro@miners.utep.edu
Will Cather	Florida State University	wc20br@my.fsu.edu
James Celia	The Ohio State University	celia.2@buckeyemail.osu.edu
Jesse Chan	The University of Texas at Austin	jesse.chan@ mcombs.utexas.edu
Luo Changtuo	Peking University	luocht@stu.pku.edu.cn
Chandrani Chatterjee	The University of Texas at Arlington	chandrani.chatterjee@uta.edu
Muskan Chawla	University of California, Los Angeles	muskan.chawla.phd@ anderson.ucla.edu
Muskan Chawla	University of California, Los Angeles	muskanchawla777@gmail.com
Jason V. Chen	University of Illinois at Chicago	jchen19@uic.edu
Jing Chen	Stevens Institute of Technology	jchen4@stevens.edu
Jun Chen	University of California, San Diego	juc001@ucsd.edu
Long Chen	George Mason University	lchenk@gmu.edu

Attendees

Lucy H. Chen	Villanova University	lucy.chen@villanova.edu
Po-Chang Chen	Miami University	chenpo@miamioh.edu
Szu-Fan Chen	The Hong Kong University of Science and Technology	sf.chen@ust.hk
Yiying Chen	The University of Texas at Austin	yiying.chen@ mcombs.utexas.edu
Yu Chen	Shanghai Jiao Tong University	yu_chen@sjtu.edu.cn
Yu-An Chen	Rutgers, The State University of New Jersey	yachen90689@gmail.com
Sung-Yuan Cheng	University of Kentucky	mark.cheng@uky.edu
Xu Cheng	Auburn University	joycexcheng@gmail.com
Edwige Cheynel	Washington University	echeynel@wustl.edu
Sanghum Cho	University of Hawaii at Manoa	sanghumc@hawaii.edu
Diana Choi	Purdue University	choi585@purdue.edu
Jooanne Choi	Bentley University	jchoi@bentley.edu
Jung Ho Choi	Stanford University	jungho@stanford.edu
Seungju Choi	University of Miami	schoi@bus.miami.edu
Stacey Choy	University of Toronto	stacey.choy@rotman.utoronto.ca
Dane M. Christensen	University of Oregon	danec@uoregon.edu
Derek Christensen	University of Wisconsin	dchristense6@wisc.edu
Theodore E. Christensen	University of Georgia	tedchris@uga.edu
Younghyun Chun	University of Illinois at Chicago	ychun7@uic.edu
Shana Clor-Proell	Texas Christian University	s.proell@tcu.edu
Daniel A. Cohen	Texas A&M University	dcohen@tamu.edu
Shira Cohen	San Diego State University	scohen3@sdsu.edu
Jenelle Conaway	George Mason University	jconawa@gmu.edu
Rafael Copat	The University of Texas at Dallas	rafaelcopat@gmail.com
Maria Correia	The London School of Economics and Political Science	m.m.correia@lse.ac.uk
Elizabeth Cowle	Colorado State University	lcowle@colostate.edu
Steven Crawford	University of Houston	scrawford@bauer.uh.edu
Joseph Croom	University of Washington	joecroom@uw.edu
Zimeng Cui	The University of Utah	simon.cui@eccles.utah.edu
Jessica Cunningham	Boston University	jc1@bu.edu
Christine Cuny	New York University	ccuny@stern.nyu.edu
Marc Cussatt	Clemson University	marc.cussatt@gmail.com
Michael J. Dambra	University at Buffalo, SUNY	mjdambra@buffalo.edu
Somnath Das	University of Illinois at Chicago	sdas@uic.edu
Owen O. Davidson	University of Georgia	sod@uga.edu
Robert T. Davis	The University of Alabama	rtDavis3@crimson.ua.edu
Emmanuel T. De George	University of Miami	edegeorge@miami.edu
Ties de Kok	University of Washington	tdekok@uw.edu
Ed deHaan	University of Washington	edehaan@uw.edu
Peter Demerjian	University of Illinois at Chicago	pdemerj@uic.edu
Ciel Qingmei Deng	University of Pittsburgh	qid16@pitt.edu
Ming Deng	Baruch College—CUNY	mingcherng.deng@

Attendees

Tian Deng	Singapore Management University	baruch.cuny.edu tian.deng.2018@ phdacc.smu.edu.sg
Prajakta Desai	Bocconi University	prajakta.desai@unibocconi.it
Bala G. Dharan	Harvard University	bala@dharan.com
Shane S. Dikolli	University of Virginia	dikollis@darden.virginia.edu
Lei Dong	University of Idaho	ldong@uidaho.edu
Qingkai Dong	Columbia University	qdong23@gsb.columbia.edu
John Donovan	University of Notre Dame	jdonova4@gmail.com
Kai Du	The Pennsylvania State University	kxd30@psu.edu
Mengqiao Du	University of Mannheim	mengqiao.du@uni-mannheim.de
Ken Duan	McGill University	ken.duan@mail.mcgill.ca
Svenja Dube	Fordham University	sdube4@fordham.edu
Michael T. Durney	The University of Iowa	mdurney@uiowa.edu
Dieudonne Dusenge	University of Arkansas	ddusenge@uark.edu
Jenna El-Khalili	University of Florida	jelkhalili@ufl.edu
Atif Ellahie	The University of Utah	atif.ellahie@eccles.utah.edu
Mandy Ellison	The University of Texas at Austin	mandytahireh@gmail.com
Ozer Erdem	University of Houston	oerdem@uh.edu
Sedat Erdogan	The University of Texas at El Paso	serdogan@miners.utep.edu
Yonca Ertimur	University of Colorado Boulder	yonca.ertimur@colorado.edu
Shihui Fan	Kent State University	sfan6@kent.edu
Lucile C. Faurel	Arizona State University	lucile.faurel@asu.edu
Ruyun Feng	University of Wisconsin–Madison	ivy.feng@wisc.edu
Mailyn Fernandez	Virginia Polytechnic Institute and State University	mailynf@vt.edu
Elia Ferracuti	Duke University	elia.ferracuti@duke.edu
Fabrizio Ferri	University of Miami	fferri@mbs.miami.edu
Josh J. Filzen	Boise State University	joshuafilezen@boisestate.edu
Rachel Flam	Texas A&M University	rflam@mays.tamu.edu
Hila Fogel-Yaari	The University of Texas at Arlington	hila.fogelyaari@uta.edu
Travis Foshag	The University of Tennessee	tfoshag@vols.utk.edu
Henry L. Friedman	University of California, Los Angeles	henry.friedman@ anderson.ucla.edu
Karson Fronk	University of Georgia	kf63513@uga.edu
Shiran V. Froymovich	Duke University	sv142@duke.edu
Qishen Fu	The University of Chicago	qishen@uchicago.edu
Bo Gao	The University of Texas at El Paso	bgao@huskers.unl.edu
Rui Gao	University of Rochester	rui.gao@simon.rochester.edu
Xingchao Gao	Columbia University	xgao22@gsb.columbia.edu
Amy Garman	The University of Kansas	amy.garman@ku.edu
Kurt H. Gee	The Pennsylvania State University	kurthgee@psu.edu
Rachel M. Geoffroy	The Ohio State University	geoffroy.1@osu.edu
Brandon Gipper	Stanford University	gipperbr@stanford.edu
Jesse L. Glaze	University of Colorado Boulder	jesse.glaze@colorado.edu
Cristi A. Gleason	The University of Iowa	cristi-gleason@uiowa.edu
Jennifer Glenn	The Ohio State University	glenn.349@osu.edu

Attendees

David Godsell	University of Illinois at Urbana-Champaign	dgodsell@illinois.edu
Thomas Godwin	Purdue University	rtg@purdue.edu
Nathan C. Goldman	North Carolina State University	nathan.goldman@ncsu.edu
Nargess Golshan	University of Kentucky	nargess.golshan@uky.edu
Guojin Gong	University of Connecticut	guojin.gong@uconn.edu
Yadav K. Gopalan	Indiana University Bloomington	ygopalan@iu.edu
Adam J. Greiner	University of Denver	adam.greiner@du.edu
Ryan D. Guggenmos	Cornell University	rdg222@cornell.edu
Rita Gunn	Vanderbilt University	rita.gunn@owen.vanderbilt.edu
Feng Guo	Iowa State University	fengguo@iastate.edu
Michael Zhe Guo	Boston University	mguo2016@gmail.com
Kelly S. Ha	Kennesaw State University	sha7@kennesaw.edu
Nicholas J. Hallman	The University of Texas at Austin	nicholas.hallman@mcombs.utexas.edu
Sophia W. Hamm	Tulane University	jhamm4@tulane.edu
Russell W. Han	University of Illinois at Urbana-Champaign	jhan24@illinois.edu
Rebecca Hann	University of Maryland College Park	rhann@umd.edu
Jan Hanousek	University of South Florida	janhanousek@usf.edu
Simon Harré	Universiteit Maastricht	s.harre@maastrichtuniversity.nl
Ling L. Harris	University of Nebraska–Lincoln	lharris6@unl.edu
Haomiao He	University of California, Irvine	haomiaoh@uci.edu
Jonas Heese	Harvard University	jheese@hbs.edu
Frank Heflin	University of Georgia	frank.heflin@uga.edu
Amanda Heitz	Tulane University	aheitz@tulane.edu
Karen M. Hennes	The University of Oklahoma	khennes@ou.edu
Derek Henrichs	The University of Mississippi	dwhenrichs@gmail.com
Robert W. Hills	The Pennsylvania State University	rwh5494@psu.edu
Cory Hinds	The University of Iowa	cory-hinds@uiowa.edu
Megan N. Hiner	Florida Atlantic University	mhiner2020@fau.edu
Lisa A. Hinson	University of Florida	lisa.hinson@warrington.ufl.edu
Yvonne L. Hinson	American Accounting Association	yvonne.hinson@aaahq.org
Matthew Hinton	University of Hawaii at Manoa	hintonm@hawaii.edu
Eric Hirst	The University of Texas at Austin	eric.hirst@mcombs.utexas.edu
Jessen L. Hobson	University of Illinois at Urbana-Champaign	jlhobson@illinois.edu
Leslie D. Hodder	Indiana University Bloomington	lhodder@indiana.edu
Eric Holzman	The Ohio State University	holzman.17@osu.edu
Patrick Hopkins	Indiana University	peh@iu.edu
Liya Hou	St. Cloud State University	greatliya@gmail.com
Paul Hribar	The University of Iowa	paul-hribar@uiowa.edu
Wei Hu	University of Technology, Sydney	wei.hu@uts.edu.au
Wenqian Hu	Georgia Institute of Technology	whu65@gatech.edu
Yaqin Hu	McMaster University	huy116@mcmaster.ca
Disen Huang	Rutgers, The State University of New Jersey, New Brunswick	disen.huang@rutgers.edu
Huichi Huang	North Dakota State University	huichi.huang@ndsu.edu
Juting Huang	Florida Atlantic University	jhuang2020@fau.edu
Xinyi Huang	Emory University	xinyi.huang@emory.edu

Attendees

Steven Huddart	The Pennsylvania State University	sjh11@psu.edu
Hilary Hughes	Louisiana State University	hhugh22@lsu.edu
Nicole Hunter	Florida Atlantic University	huntern2021@fau.edu
Millie Hutton	The University of Alabama	mwmcaleer@crimson.ua.edu
Jinsung Hwang	University of California, Berkeley	jinsung_hwang@berkeley.edu
Claudia Imperatore	Bocconi University	claudia.imperatore@unibocconi.it
Scott C. Jackson	University of South Dakota	scott.c.jackson@usd.edu
Robert Jennings	The University of Arizona	robertjennings@email.arizona.edu
Yuan J. Ji	The University of Texas at Arlington	yuanji.bozeman@gmail.com
Yanrong Jia	Baruch College–CUNY	yanrong.jia@baruch.cuny.edu
Xin Jiang	University of Waterloo	daniel.jiang@uwaterloo.ca
Chao Jin	The Hong Kong University of Science and Technology	cjinac@connect.ust.hk
Anthony Joffre	University of Miami	a.joffre@umiami.edu
Ryan Johnson	University of Georgia	rgj80488@uga.edu
Jonathan Jona	Tulane University	jjona@tulane.edu
Jaehoon Jung	Stanford University	kjjung@stanford.edu
Taejin Jung	Shenzhen University	taejin.jung@audencia.com
Igor Kadach	IESE Business School	ikadach@stern.nyu.edu
Alon Kalay	Michigan State University	kalay@broad.msu.edu
Jinseo Kang	The University of Arizona	jinseokang@email.arizona.edu
Laura Kettell	The University of Texas at Austin	laura.kettell@ mcombs.utexas.edu
Sara A. Khaled	Florida Atlantic University	khaleds2021@fau.edu
Aditi Khatri	The University of Arizona	aditikhatri@email.arizona.edu
Chongho Kim	New York University	ck3260@stern.nyu.edu
Chungyool Kim	The University of Iowa	chungyool-kim@uiowa.edu
Ho Joon Kim	University of California, Los Angeles	ho.joon.kim.phd@ anderson.ucla.edu
Hojoong Kim	University of North Texas	hojoong.kim@unt.edu
Jenny Kim	University of Colorado Boulder	jenny.kim1215@colorado.edu
Junwoo Kim	Oakland University	junwookim@oakland.edu
Minjae Kim	The University of Texas at Austin	minjae.kim@ mcombs.utexas.edu
Sehwa Kim	Columbia University	sk4663@columbia.edu
Shawn Kim	University of Pennsylvania	sinkim@wharton.upenn.edu
Sydney Kim	University of Illinois at Urbana-Champaign	seulgik2@illinois.edu
Won Jung Kim	California State University, Sacramento	wonjung.kim@csus.edu
Youree Kim	Marymount University	ykim@marymount.edu
Zachary King	University of Wisconsin–Madison	zjking@wisc.edu
Marcus P. Kirk	University of Florida	marcuskirk@ufl.edu
Anna V. Klymenova	Federal Reserve Board	anya.klymenova@frb.gov
Allison Koester	Georgetown University	allison.koester@georgetown.edu
Mark Kohlbeck	Florida Atlantic University	mkohlbec@fau.edu
Kalin Kolev	Baruch College–CUNY	kalin.kolev@baruch.cuny.edu
Zachary Kowaleski	University of Notre Dame	zkowales@nd.edu
Todd Kravet	University of Connecticut	todd.kravet@uconn.edu

Attendees

Jake Krupa	Tulane University	jkrupa@tulane.edu
Trent Krupa	University of Connecticut	trent.krupa@uconn.edu
Matthew R. Kubic	The University of Texas at Austin	matt.kubic@ mcombs.utexas.edu
Christian Kuate Sobngwi	The University of Texas Rio Grande Valley	ckuate@gmail.com
Marie G. Kulesza	Central Connecticut State University	kulesza_mag@ccsu.edu
Lisa Kutcher	Colorado State University	lisa.kutcher@colostate.edu
Denny Kutter	University of Potsdam	kutter@uni-potsdam.de
Jean Lacoste	Virginia Polytechnic Institute and State University	lacoste@vt.edu
Deonette Lambert	The University of Oklahoma	dmlambert@ou.edu
Stephannie A. Larocque	University of Notre Dame	larocque.1@nd.edu
Anthony Le	Columbia University Business School	ale25@gsb.columbia.edu
Caroline Lee	Essec Business School	caroline.lee@essec.edu
Charles M. Lee	Stanford University	clee8@stanford.edu
Hye Seung Lee	Fordham University	hlee126@fordham.edu
Mary Lee	The University of Utah	mary.lee@utah.edu
Sangmok Lee	Michigan State University	leesa108@msu.edu
Sung-Han (Sam) Lee	Iowa State University	samlee@iastate.edu
You-Kyung Lee	Temple University	alice.y.lee@temple.edu
Lijun Lei	The University of North Carolina at Greensboro	l_lei2@uncg.edu
Sinja Leonelli	University of Chicago	sleonelli@chicagobooth.edu
Alina Lerman	University of Connecticut	alina.lerman@uconn.edu
Edith Leung	Erasmus Universiteit Rotterdam	leung@ese.eur.nl
Christian Leuz	The University of Chicago	cleuz@chicagobooth.edu
Melissa F. Lewis-Western	Brigham Young University	melissa.western@byu.edu
James Li	University of Pennsylvania	jjli@wharton.upenn.edu
Meng Li	The University of Memphis	mli9@memphis.edu
Nan Li	University of Minnesota, Twin Cities	nanli@umn.edu
Ningzhong Li	The University of Texas at Dallas	ningzhong.li@utdallas.edu
Tianpei Li	Florida Atlantic University	skyleon0308@gmail.com
Wenyin Li	University of Kentucky	wenyin.li@uky.edu
Xiuwen Li	Rensselaer Polytechnic Institute	lix34@rpi.edu
Xue Li	University of Washington	xueli1@uw.edu
Yanglin Li	Florida International University	yli156@fiu.edu
Yimeng Li	Tulane University	yli52@tulane.edu
Yiwei Li	Harvard University	yiwli@hbs.edu
Yiwen Li	Villanova University	yiwen.li@villanova.edu
Zining Li	Loyola Marymount University	zining.li@lmu.edu
Chunzi (Mayer) Liang	University of Wisconsin–Madison	cliang48@wisc.edu
Scott Liao	University of Toronto	scott.liao@rotman.utoronto.ca
An-Ping Lin	Singapore Management University	aplin@smu.edu.sg
Jinjie Lin	Yale University	jinjie.lin@yale.edu
Steve W. Lin	The University of Memphis	swlin@memphis.edu
Wenwei Lin	University of Minnesota	lin00393@umn.edu
Zhiru Lin	University at Buffalo, SUNY	zhirulin@buffalo.edu

Attendees

Gary Lind	University of Pittsburgh	gdind@katz.pitt.edu
Thomas J. Linsmeier	University of Wisconsin–Madison	thomas.linsmeier@wisc.edu
Marlys G. Lipe	University of South Carolina	marlys.lipe@moore.sc.edu
Petro Lisowsky	Boston University	lisowsky@bu.edu
Jun Liu	University of California, San Diego	junliu@ucsd.edu
Lisa Liu	Columbia University	yl4689@columbia.edu
Peina Liu	Georgia Institute of Technology	pliu315@gatech.edu
Summer Liu	Arizona State University	summer.liu@asu.edu
Eric R. Lohwasser	Colorado State University	eric.lohwasser@gmail.com
Grace Londregan	University of Minnesota	londr008@umn.edu
Sara Longo	Free University of Bolzano	sara.longo@unibz.it
Joe López-Vilaró	University of Arkansas	jvilaro21@gmail.com
Rixing Lou	California State University, Monterey Bay	rlou@csumb.edu
Maria Loumioti	The University of Texas at Dallas	maria.loumioti@utdallas.edu
George Lu	The Ohio State University	lu.1142@osu.edu
Jiahui Lu	West Virginia University	jlu1017helen@gmail.com
Shirley Lu	Harvard Business School	slu@hbs.edu
Yifei Lu	University of Rochester	yifei.lu@simon.rochester.edu
Irina Luneva	University of Pennsylvania	iluneva@wharton.upenn.edu
Kendall Lynch	University of Michigan	kverb@umich.edu
Guang Ma	McGill University	guang.ma@mcgill.ca
Lei Ma	Southern Illinois University Carbondale	lei.ma@siu.edu
Yue Ma	The University of Oklahoma	markyuema@ou.edu
Kory Maag	The University of Tennessee	kmaag@vols.utk.edu
Daniele Macciocchi	University of Miami	dmacciocchi@miami.edu
Alexandre Madelaine	HEC Paris	alexandre.madelaine@hec.edu
Lucas Mahieux	Tilburg University	l.mahieux@tilburguniversity.edu
Sara Malik	The University of Utah	sara.malik@eccles.utah.edu
Stanimir Markov	The University of Texas at Dallas	stan.markov@utdallas.edu
Blair B. Marquardt	University of North Texas	blair.marquardt@unt.edu
Jordan Martel	Indiana University Bloomington	jmartel@iu.edu
Melissa Martin	University of Illinois at Chicago	mamarti@uic.edu
Tendai Masaya	Yale University	tendai.masaya@yale.edu
Jerry D. Mathis	Washington University	jerrydmathis@wustl.edu
Lauren Matkaluk	Arizona State University	lauren.matkaluk@asu.edu
Dawn Matsumoto	University of Washington	damatsu@u.washington.edu
Landon Mauler	Florida State University	landon.mauler@gmail.com
Laurel C. Mazur	University of Maryland	lcmazur@rhsmith.umd.edu
Anish Menon	Georgia Institute of Technology	anish.menon@gatech.edu
Rahul S. Menon	Purdue University	menon25@purdue.edu
Vitaly Meursault	Federal Reserve Bank of Philadelphia	vitaly.meursault@gmail.com
Danya Mi	Emporia State University	dmi@emporia.edu
Jeremy D. Michels	University of Pennsylvania	michelsj@wharton.upenn.edu
Brian P. Miller	Indiana University Bloomington	bpm@indiana.edu
Stephen R. Moehrle	University of Missouri–St Louis	moehrle@umsl.edu
Steven Monahan	The University of Utah	stevenjmonahan@gmail.com
Cassie A. Mongold	The University of Texas at Austin	cassiemongold@gmail.com

Attendees

Brian Monsen	The Ohio State University	monsen.3@osu.edu
James Moon	Georgia Institute of Technology	jmoon312@gatech.edu
Jason Moon	Georgia State University	ymoon6@gsu.edu
Laila Morad	American Accounting Academy	laila.morad.aaa@gmail.com
Maximilian Muhn	The University of Chicago	maximilian.muhn@gmail.com
Tathagat Mukhopadhyay	University of Colorado	tathagat.mukhopadhyay@colorado.edu
Karl A. Muller	The Pennsylvania State University	kam23@psu.edu
Kevin Munch	University of Florida	kevin.munch@warrington.ufl.edu
Sunay Mutlu	Kennesaw State University	smutlu@kennesaw.edu
Jiwon Nam	Florida Atlantic University	jnam2019@fau.edu
Ganapathi S. Narayanamoorthy	Tulane University	gnarayan@tulane.edu
Siva Nathan	Georgia State University	snathan@gsu.edu
Toufiq Nazrul	The University of Texas at El Paso	tnazrul@miners.utep.edu
Melissa Nelson	University of Wisconsin–Whitewater	nelsonma30@uww.edu
Nate Q. Nguyen	Colorado State University	nate.nguyen@colostate.edu
Ngan T. Nguyen	University of the District of Columbia	ngan.nguyen@udc.edu
Allison Nicoletti	University of Pennsylvania	anico@wharton.upenn.edu
Dongfang Nie	The University of Texas of the Permian Basin	nie_d@utpb.edu
Sarah Noor	Texas A&M University	snoor@mays.tamu.edu
Jun Oh	Cornell University	jo366@cornell.edu
Marcel Olbert	London Business School	molbert@london.edu
Mitchell J. Oler	University of Wyoming	moler@uwyo.edu
Karen Osterheld	American Accounting Association	karen.osterheld@aaahq.org
Zeyu Ou	University of Miami	zeyuou@bus.miami.edu
Edward L. Owens	The University of Utah	ed.owens@utah.edu
N. Bugra N. Ozel	The University of Texas at Dallas	naim.ozel@utdallas.edu
Heidi A. Packard	University of Michigan	hpackard@umich.edu
Jing Pan	Southern Methodist University	jingp@smu.edu
Shailendra Pandit	University of Illinois at Chicago	shail@uic.edu
Erlina Papakroni	Rowan University	papakroni@rowan.edu
David Park	Seoul National University	dparkcpa@gmail.com
Gitae Park	Lancaster University	pgt903@gmail.com
Jihwon Park	Baruch College–CUNY	jihwon.park@baruch.cuny.edu
Kyungjin Park	The Pennsylvania State University	kup526@psu.edu
Min Park	The University of Kansas	min.park@ku.edu
Seyoung Park	University of Oregon	spark5@uoregon.edu
Clay Partridge	University of California, Davis	cpartridge@ucdavis.edu
Taylor Paskett	University of Nebraska–Lincoln	twpaskett@gmail.com
Paige H. Patrick	University of Illinois at Chicago	php@uic.edu
Tanya Paul	University of Pennsylvania	tanya.s.paul@gmail.com
Andrea Pawliczek	University of Colorado Boulder	andrea.pawliczek@colorado.edu
Veronica Paz	Indiana University of Pennsylvania	vpaz01@veronicapazcpa.com
Xiaoxia Peng	The University of Utah	xiaoxia.peng@eccles.utah.edu

Attendees

Gabriel Pereira Pundrich	University of Florida	gabriel.pundrich@warrington.ufl.edu
Matthew Peterson	The University of Kansas	m.peterson@ku.edu
Anh Pham	University of Kentucky	anh.pham@uky.edu
Luke Phelps	Queen's University	15lap4@queensu.ca
Teena Philip	The University of Texas at San Antonio	teena.philip@utsa.edu
Chuck Pier	Angelo State University	chuck.pier@angelo.edu
Jedson Pinto	The University of Texas at Dallas	jedson.pinto@utdallas.edu
Mark B. Piorkowski	Boston College	piorkowm@bc.edu
Ryan C. Polk	The University of Alabama	ryan.polk94@gmail.com
Chase M. Potter	Washington State University	chase.potter@wsu.edu
Grace Pownall	Emory University	grace.pownall@emory.edu
Leonid Pugachev	Rochester Institute of Technology	lpugachev@saunders.rit.edu
Jingyi Qian	Emory University	jingyi.qian@emory.edu
Hao Qu	University of Rochester	hao.qu@simon.rochester.edu
Eric T. Rapley	Colorado State University	eric.rapley@colostate.edu
Vivek Raval	University of Illinois at Chicago	vraval@uic.edu
Caleb Rawson	University of Arkansas	ctrawson@uark.edu
Fellipe Raymundo	University of Arkansas	fgomesraymundo@walton.uark.edu
Joseph D. Reid	East Carolina University	reidjos19@ecu.edu
Bo Ren	University of Connecticut	lee.bo.ren.1992@gmail.com
Kristina Rennekamp	Cornell University	kmr52@cornell.edu
Jennifer A. Reynolds-Moehrle	University of Missouri–St Louis	moehrlej@umsl.edu
Adrienne C. Rhodes	The University of Iowa	adrienne-rhodes@uiowa.edu
Tyler Ricco	Florida Atlantic University	riccot2020@fau.edu
Paul Richardson	The Pennsylvania State University	pzr41@psu.edu
Amoray Riggs-Cragun	University of Chicago	amoray.riggs.cragun@gmail.com
Hyun Jung Rim	George Washington University	hjrjm1217@email.gwu.edu
Scott Robinson	University of Colorado Boulder	scott.a.robinson@colorado.edu
Edgar A. Rodriguez-Vazquez	University of Washington	edgar.rodriguez2315@gmail.com
Aaron Roeschley	University of Kentucky	aroeschley@uky.edu
Eric D. Rosano	Florida State University	edr17b@my.fsu.edu
Darren T. Roulstone	The Ohio State University	roulstone.1@osu.edu
Brian Rountree	Rice University	rountree@rice.edu
Oded Rozenbaum	George Washington University	orosenbaum@gwu.edu
Qinnan Ruan	Tilburg University	q.ruan@tilburguniversity.edu
Thomas Ruchti	Carnegie Mellon University	ruchti@andrew.cmu.edu
Ji Woo Ryu	West Virginia University	jiwoo.ryu@mail.wvu.edu
Patrick W. Ryu	University of Manchester	patrick.ryu@manchester.ac.uk
Mohamad Majdi Sahloul	American Accounting Academy	majdi_sahloul@yahoo.com
Jalal Sani	University of Illinois	jsani@illinois.edu
Ulrich Schaefer	University of Zurich	ulrich.schaefer@business.uzh.ch
Katherine Schipper	Duke University	schipper@duke.edu

Attendees

Roy R. Schmardebeck	The University of Tennessee	rs@utk.edu
John Schomburger	Texas A&M University	jschomburger@mays.tamu.edu
Bryce A. Schonberger	University of Colorado Boulder	bryce.schonberger@colorado.edu
Rachel Scott	University of Georgia	rachel.scott@uga.edu
Chezham L. Sealy	The University of Alabama	clsealy@cba.ua.edu
Michael Senteney	Arizona State University	msentene@asu.edu
Jiwoo Seo	The University of Texas at El Paso	jinseo23@gmail.com
Christoph J. Sextroh	Tilburg University	c.j.sextroh@tilburguniversity.edu
Cong Shang	Michigan State University	shangcon@msu.edu
Anish Sharma	Indiana University Bloomington	anisharma109@gmail.com
Michael Shen	National University of Singapore	shenshifo@gmail.com
Xingyu Shen	University of Rochester	xshen21@simon.rochester.edu
Tianshuo Shi	Harvard University	tshi@hbs.edu
Dongoh Shin	University of Colorado Boulder	dongoh.shin@colorado.edu
Shoaib Shirazi	The University of Arizona	sshirazi@email.arizona.edu
Sydney Qing Shu	Miami University	shuq2@miamioh.edu
Anywhere Sikochi	Harvard Business School	ssikochi@hbs.edu
Rui Silva	The University of Texas at Austin	rui.silva@mcombs.utexas.edu
Kirti Sinha	The University of Texas at Dallas	kirti.sinha@utdallas.edu
Roshan Sinha	Indiana University Bloomington	rosinha@iu.edu
Craig A. Sisneros	Oklahoma State University	craig.sisneros@okstate.edu
Nikki N. Skinner	University of Georgia	nikki.skinner@uga.edu
Ewa Sletten	The Ohio State University	sletten.2@osu.edu
Andrew Snyder	The University of Oklahoma	andrewtsnyder@ou.edu
Sang Woo Sohn	Emory University	ssohn22@emory.edu
Bohan Song	Tulane University	bsong3@tulane.edu
Caroline Soschinski	Regional University of Blumenau	carolinesoschinski@ yahoo.com.br
Angela W. Spencer	Oklahoma State University	angela.spencer@okstate.edu
Suhas A. Sridharan	Emory University	sridharan@emory.edu
Kristin M. Stack	The University of Kansas	kristin.stack@ku.edu
Ventsislav Stamenov	University of Southern California	stamenov@marshall.usc.edu
Blake Steenhoven	Queen's University	blake.steenhoven@queensu.ca
Andrew Stephan	University of Colorado Boulder	andrew.stephan@colorado.edu
Martha L. Stilwell	University of Evansville	ml86@evansville.edu
Sebastian Stirnkorb	Erasmus University	sebastiangbc@gmail.com
Robert Stoumbos	Columbia University Business School	rsc2188@gsb.columbia.edu
Daniel A. Street	Bucknell University	daniel.street@bucknell.edu
Stephen Stubben	The University of Utah	steve.stubben@utah.edu
Barbara Su	Temple University	barbara.su@temple.edu
Xijiang Su	University of Toronto	xijiang.su18@rotman.utoronto.ca
Edward Sul	George Washington University	edsul89@gmail.com
Valbona Sulcaj	The University of Texas at El Paso	vsulcaj@utep.edu
Ba'aba S. Sule	Morgan State University	basul2@morgan.edu
Chengzhu Sun	The Hong Kong University of Science and Technology	csunab@connect.ust.hk
Flora Sun	Indiana University Bloomington	flsun@iu.edu

Attendees

Yan Sun	Saint Louis University	ysun4@slu.edu
Andrew G. Sutherland	Massachusetts Institute of Technology	ags1@mit.edu
Quinn T. Swanquist	The University of Alabama	qtswanquist@cba.ua.edu
Jacqueline Tan	University of Georgia	jacqueline.tan@uga.edu
Michael Tang	Florida International University	mtang@fiu.edu
Mary Teal	Emporia State University	mteal@emporia.edu
Maya A. Thevenot	Florida Atlantic University	mtheveno@fau.edu
Wayne B. Thomas	The University of Oklahoma	wthomas@ou.edu
Jessica Thornton	University of Illinois at Urbana-Champaign	jat9xe@virginia.edu
Frances Tice	University of Colorado Boulder	frances.tice@colorado.edu
Andrea Tillet	Florida State University	acl07c@my.fsu.edu
Karen Ton	Indiana University	kton@iu.edu
Lu Tong	Baruch College—CUNY	lu.tong@baruch.cuny.edu
Elizabeth Tori	Oklahoma State University	elizabeth.tori@okstate.edu
Sara Toynbee	The University of Texas at Austin	sara.toynbee@ mcombs.utexas.edu
Muktak Tripathi	Temple University	muktak.tripathi@temple.edu
Ayung Tseng	Georgetown University	ayung.tseng@georgetown.edu
Jennifer W. Tucker	University of Florida	jenny.tucker@warrington.ufl.edu
Marcel Tuijn	Southern Methodist University	mtuijn@yahoo.com
Brady Twedt	University of Oregon	btwedt@uoregon.edu
Oktay Urcan	University of Illinois at Urbana-Champaign	ourcan@illinois.edu
Olga Usvyatsky	Boston College	usvyatsk@bc.edu
Kristen Valentine	The University of Georgia	kristen.valentine@uga.edu
Andrew Van Buskirk	The Ohio State University	van-buskirk.10@osu.edu
Ramgopal Venkataraman	The University of Texas at Arlington	ram.venkataraman@uta.edu
Gabriel Voelcker	Massachusetts Institute of Technology	gmv@mit.edu
Changjiang Wang	University of Cincinnati	wang2cj@ucmail.uc.edu
Clare Wang	University of Colorado Boulder	clare.wang@colorado.edu
Dilin Wang	Rochester Institute of Technology	dxwbbu1@rit.edu
Ellen Wang	University of Houston	xwang2@bauer.uh.edu
Haoyan Wang	University of Illinois at Urbana-Champaign	haoyanw2@illinois.edu
Hongyu Wang	The University of Oklahoma	jackwanghy@ou.edu
Isabel Wang	Michigan State University	wang@bus.msu.edu
Jasmine Wang	University of Virginia	jasmine.wang@virginia.edu
Jing Wang	Queen's University	julie.jing.wang@queensu.ca
Jinzhiyang Wang	Chang'an University	jzy.wang.scott@gmail.com
Shan Wang	Tulane University	swang33@tulane.edu
Shensi Wang	The University of Texas at El Paso	swang11@miners.utep.edu
Shuyan Wang	Duke University	shuyan.wang742@duke.edu
Shuyang Wang	Northeastern University	s.wang@northeastern.edu
Wei Wang	Temple University	weiwang@temple.edu
Xue Wang	The Ohio State University	xue.wang@fisher.osu.edu
Yiding Wang	West Texas A&M University	yidingwang@ou.edu
Yin Wang	Singapore Management University	ywang@smu.edu.sg
Yini Wang	University of Miami	y.wang33@umiami.edu
Yu Wang	University of Houston	annikawang@bauer.uh.edu

Attendees

Daniel D. Wangerin	University of Wisconsin–Madison	daniel.wangerin@wisc.edu
Sean Wareing	The University of Utah	sean.wareing@eccles.utah.edu
James D. Warren	University of Connecticut	james.d.warren@uconn.edu
Edward M. Watts	Yale University	edward.watts@yale.edu
Catherine K. Weber	University of Houston	ckweber@uh.edu
Jacqueline Wegner	University of Colorado Boulder	jawe8545@colorado.edu
Eric H. Weisbrod	The University of Kansas	eric.weisbrod@ku.edu
Katharina Weiss	Ludwig Maximilian University of Munich	weiss@lmu.de
Diana L. Weng	University of Missouri	diana.weng@missouri.edu
Liwei Weng	Hong Kong Polytechnic University	liwei.weng@polyu.edu.hk
John Wertz	Indiana University Bloomington	jlwertz@iu.edu
Philip B. Wheeler	Tulane University	pwheeler1@tulane.edu
Benjamin C. Whipple	University of Georgia	bwhipple@uga.edu
Brian J. White	The University of Texas at Austin	brian.white@ mcombs.utexas.edu
Joshua T. White	Vanderbilt University	josh.white@vanderbilt.edu
Lawrence Williams	Florida Atlantic University	ldwilliams19@outlook.com
Jennifer Winchel	University of Virginia	jennifer.winchel@virginia.edu
Amanda M. Winn	The University of Kansas	amandawinn@ku.edu
M. H. Franco F. Wong	University of Toronto	fwong@rotman.utoronto.ca
Biyu Wu	University of Nebraska–Lincoln	biyu.wu@unl.edu
Juan Wu	University of Oregon	jwu16@uoregon.edu
Kaishu Wu	University of Waterloo	kaishu.wu@uwaterloo.ca
Shuting Wu	Michigan State University	wushuti1@msu.edu
Mike J. Wynes	Wilfrid Laurier University	mwynes@wlu.ca
Hanxu Xia	University of Massachusetts Amherst	hanxuxia@umass.edu
Shijun Xia	University of California, Irvine	shijunx@uci.edu
Xia Xiao	Northeastern University	x.xiao@northeastern.edu
Xixi Xiao	University of Rochester	xixi.xiao@simon.rochester.edu
Zicheng Xiao	University of South Florida	zicheng@usf.edu
Chloe Xie	Massachusetts Institute of Technology	chloexie@mit.edu
Hua Xin	University of Louisville	hua.xin@louisville.edu
Hanbing Xing	Florida Atlantic University	hxing2019@fau.edu
Da Xu	Tulane University	dxu5@tulane.edu
Le Emily Xu	University of New Hampshire	emily.xu@unh.edu
Nina Xu	University of Connecticut	nina.xu@uconn.edu
Lu Yan	University of Maryland–College Park	luyan.rsm@gmail.com
Yan Yan	Fairleigh Dickinson University	yyan@fdi.edu
Daniel Yang	The Ohio State University	yang.2182@osu.edu
Li Yang	Columbia University	ly2455@columbia.edu
Xue Yang	The University of Texas at El Paso	xyang3@miners.utep.edu
Zhifeng Yang	Stony Brook University	zhifeng.yang@stonybrook.edu
Benda Yin	Duke University	yinbenda@gmail.com
Ha Young Yoon	Southern Methodist University	hayoungy@smu.edu
Rachel Yoon	Massachusetts Institute of Technology	rachelseou.yoon@gmail.com
Jia Yin Yu	Cornell University	jy895@cornell.edu
Jiewei J. Yu	The University of Arizona	jeffyu@email.arizona.edu

Attendees

Kexin Yu	University of Cincinnati	yuk2@mail.uc.edu
Tzachi Zach	The Ohio State University	zach.7@osu.edu
Mark Zakota	University of Florida	markzakota@ufl.edu
Cheng Zhang	Victoria University of Wellington	cheng.zhang@vuw.ac.nz
Chuancai Zhang	California Polytechnic State University, San Luis Obispo	czhang35@calpoly.edu
Kangkang Zhang	University of Connecticut	kangkang.zhang@uconn.edu
Ling Zhang	The University of Oklahoma	ling.zhang@ou.edu
Sheryl Zhang	Washington University	xinz@wustl.edu
Valerie Zhang	Northwestern University	valerie-zhang@hotmail.com
Yan Zhang	New Mexico State University	yz@nmsu.edu
Lei Zhao	Saint Louis University	lei.zhao@slu.edu
Meiling Zhao	The University of Arizona	meilingzhao107@gmail.com
Summer Zhao	University of California, Berkeley	summer.zhao@berkeley.edu
Wanjia Zhao	Texas A&M University	wzhao@mays.tamu.edu
Wuyang Zhao	The University of Texas at Austin	wuyang.zhao@ mcombs.utexas.edu
Qiu Zheng	West Virginia University	qz00004@mix.wvu.edu
Ronghuo Zheng	The University of Texas at Austin	ronghuo.zheng@ mcombs.utexas.edu
Xin Zheng	The University of British Columbia	xin.zheng@sauder.ubc.ca
Yahui Zheng	University of Rochester	yahui.zheng@ simon.rochester.edu
Yaping Zheng	McGill University	ypzhengxmu@163.com
Qinlin Zhong	Renmin University of China	zhongqinlin@fudan.edu.cn
Frank Zhou	University of Pennsylvania	szho@wharton.upenn.edu
Ying Zhou	University of Connecticut	yzhou@business.uconn.edu
Christina Zhu	Wharton School University of Pennsylvania	chrzhu@wharton.upenn.edu
Chunmei Zhu	Chinese University of Hong Kong	chunmeizhu@cuhk.edu.hk
Fengzhi Zhu	Universidad Carlos III	fzhu@emp.uc3m.es
Menghan Zhu	Vrije Universiteit Amsterdam	m.zhu@vu.nl
Wei Zhu	University of Illinois at Urbana-Champaign	zhuwei@illinois.edu
Zhiwei Zhu	Tulane University	zzhu4@tulane.edu
Yuxia Zou	University of Cambridge	yz548@cam.ac.uk
Rustam Zufarov	University of Illinois at Chicago	rustam.zufarov@gmail.com
Md Zubair Zuven	The University of Texas at Rio Grande Valley	mdzubair.zuven01@utrgv.edu

Future AAA Annual Meetings

July 29–August 3, 2022

Annual Meeting—San Diego, California

August 9–14, 2024

Annual Meeting—Washington, DC

August 4–9, 2023

Annual Meeting—Denver (Aurora), Colorado

Other AAA Meetings

January 20-22, 2022

Joint Midyear Meeting of the AIS and SET Sections
Orlando, Florida

January 27–29, 2022

International Accounting Section Midyear Meeting
Virtual

February 10–12, 2022

American Taxation Association Midyear Meeting
St. Louis, Missouri

February 18 - 19, 2022

APLG/FSA Annual Seminar
Dallas, Texas

March 2–5, 2022

Southwest Region Meeting
New Orleans, Louisiana

March 4–5, 2022

Forensic Accounting Research Conference
Naperville, Illinois

March 11–12, 2022

Government and Nonprofit Section Midyear Meeting
Washington, DC

March 18, 2022

Historians Section Webinar: Learning from Accounting History
Webinar

March 31–April 2, 2022

Ohio Region Meeting
Columbus, Ohio

April 28–30, 2022

Western Region Meeting
Long Beach, California

Friday, January 21, 2022

8:00 am–9:30 am MST / 10:00 am–11:30 am EST

Plenary—Current Accounting Issues from a Regulatory Perspective

9:30 am–10:00 am MST / 11:30 am–12:00 pm EST

Break

10:00 am–11:30 am MST / 12:00 pm–1:30 pm EST

- 1.01: *Journal of Financial Reporting* Editors' Session
- 1.02: Analytical Modeling and Financial Reporting
- 1.03: Consequences of Auditing
- 1.04: Financial Reporting Quality I
- 1.05: Regulation and Disclosure
- 1.06: Real Effects of ESG and Regulation
- 1.07: Production of Soft Information by Financial Analysts
- 1.08: Disclosure, Governance, and Global Equity Market

12:00 pm–12:45 pm MST / 2:00 pm–2:45 pm EST

Lifetime Achievement Award Presentation

12:45 pm–1:45 pm MST / 2:45 pm–3:45 pm EST

Break

1:45 pm–3:15 pm MST / 3:45 pm–5:15 pm EST

- 2.01: FASB Update
- 2.02: Contemporary Topics in Accounting
- 2.03: Price Informativeness and Efficiency
- 2.04: Politics and Disclosure-Based Regulation
- 2.05: CEO Compensation
- 2.06: Non-GAAP Reporting—Determinants and Consequences
- 2.07: Attributes and Use of Financial Analyst Outputs
- 2.08: Valuation and Fundamental Analysis

3:15 pm–3:45 pm MST / 5:15 pm–5:45 pm EST

Break

3:45 pm–5:15 pm MST / 5:45 pm–7:15 pm EST

- 3.01: Taxes, Firm Performance, and Financial Reporting
- 3.02: Behavioral Economics
- 3.03: Regulation, Enforcement, and Monitoring
- 3.04: FinTech and Big Data
- 3.05: Textual Analysis in Disclosure
- 3.06: Disclosure and Stock Prices
- 3.07: Financial Intermediaries
- 3.08: Standard-Setting

5:30 pm–6:00 pm MST / 7:30 pm–8:00 pm EST

Business Meeting

Saturday, January 22, 2022

8:30 am–9:30 am MST / 10:30 am–11:30 am EST

4.01: Roundtable Sessions

9:30 am–10:00 am MST / 11:30 am–12:00 pm EST

Break

10:00 am–11:30 am MST / 12:00 pm–1:30 pm EST

5.01: Earnings Properties

5.02: Debt Markets and Credit Ratings I

5.03: Attributes of Financial Analysts' Forecast Accuracy

5.04: Stakeholders and Corporate Governance

5.05: Non-GAAP Reporting—Measurement

5.06: Information Acquisition Costs

5.07: Non-GAAP Reporting and Capital Markets

5.08: Financial Institutions and Fair Value Accounting

11:45 am–1:00 pm MST / 1:45 pm–3:00 pm EST

Presentation of Various FARS Awards

Presentation of PhD Mentoring Award

1:15 pm–2:45 pm MST / 3:15 pm–5:45 pm EST

6.01: Human Capital in the Audit Profession

6.02: Debt Markets and Credit Ratings II

6.03: Reporting, Disclosure and ESG

6.04: Financial Reporting Quality II

6.05: Private Disclosure and Litigation

6.06: Reaction to Earnings Information

6.07: Voluntary Disclosure (Non-Earnings Information)

6.08: Regulation and Capital Markets

Monday, January 24, 2022

3:00 pm–4:30 pm MST / 5:00 pm–6:30 pm EST

7.01: Financial Analysts

7.02: Voluntary Disclosure

7.03: Financial Reporting Quality III

7.04: Financial Reporting Quality IV

7.05: Accounting Potpourri I

7.06: Accounting Potpourri II