2023 Denver

Annual Meeting

Sustaining Our Profession

August 5–9, 2023

Program

#AAA2023CO
Thank You!
We greatly appreciate the support of our partners

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

### SUNDAY, AUGUST 6, 2023

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<td>UCF Kenneth G. Dixon School of Accounting Alumni Reception</td>
<td>Level 1, Cottonwood 11</td>
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<td>6:30 pm–8:30 pm</td>
<td>University of Illinois Faculty Reception</td>
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<td>7:00 pm–9:00 pm</td>
<td>Virginia Tech Reception</td>
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<td>8:00 pm–9:00 pm</td>
<td>University of Georgia/Texas A&amp;M Reception</td>
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<td>8:00 pm–9:30 pm</td>
<td>Academy of Accounting Historians Ice Cream Social</td>
<td>Level 1, Spruce 3-4</td>
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<td>8:00 pm–9:30 pm</td>
<td>Deloitte Dessert Reception—Invitation Only</td>
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### MONDAY, AUGUST 7, 2023

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<td>Wisconsin Accounting PhD Alumni and Friends Reunion</td>
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<td>CAPANA Reception</td>
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<td>7:00 pm–9:00 pm</td>
<td>FORVIS Hosted Faculty Reception</td>
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<td>The University of Texas Alumni Reception</td>
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<td>8:00 pm–10:00 pm</td>
<td>BYU Alumni and Friends Ice Cream Social</td>
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<td>Florida State University Alumni and Friends Reception</td>
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## Other Activities (continued)

### MONDAY, AUGUST 7, 2023

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### TUESDAY, AUGUST 8, 2023

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<td><strong>IMA Sponsored Breakfast- Invitation Only</strong></td>
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<td>5:45 pm–7:30 pm</td>
<td><strong>AICPA Academics Reception</strong></td>
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<td>6:00 pm–8:00 pm</td>
<td><strong>British Accounting Review Reception</strong></td>
<td>Level 2, Crest 1/2</td>
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ANNUAL MEETING COMMITTEE

AAA MANAGEMENT TEAM
Mark Dawkins, University of North Florida, President
Bob Allen, Utah Valley University, Past President
Mark Taylor, University of South Florida, President-Elect
Anne M. Farrell, Miami University, Vice President-Finance
Randal J. Elder, The University of North Carolina at Greensboro, Council Chair
AAA Professional Staff
Yvonne Hinson, AAA Chief Executive Officer

Education Co-Chairs
Rose Layton, University of Southern California
Nick McGuigan, Monash University
Kelly Ulto, Fordham University

Conference on Teaching and Learning in Accounting (CTLA) Co-Chairs
Dick Walstra, Dominican University
Lori Hatchell, Aims Community College

Ethics Research Symposium Co-Chairs
Cassandra Rohland, University of Massachusetts Lowell
Michael Ruff, Northeastern University

Faculty-Student Collaborations in Accounting (FASTCA) Co-Chairs
Marsha Huber, Institute of Management Accountants
Chenchen Huang, Frostburg State University

Global Emerging Scholars Research Workshop Faculty Chairs
Christopher Williams, University of Michigan
Edward Owens, The University of Utah
Wayne Landsman, The University of North Carolina at Chapel Hill

SECTION-SPONSORED CONCURRENT SESSIONS TEAM

Academy of Accounting Historians
John Keyser, Case Western Reserve University

Accounting Behavior and Organizations
Yoon Ju Kang, University of Massachusetts Amherst
Jeremy Douthit, The University of Arizona

Accounting Information Systems
Nishani Vincent, The University of Tennessee at Chattanooga
Cecilia Feng, Stony Brook University, SUNY

American Taxation Association
Andrew Finley, Claremont McKenna College
Luke Watson, Villanova University
Auditing
Eric Condie, Georgia Institute of Technology
Christine Gimbar, DePaul University
Roy Schmardebeck, The University of Tennessee
Tim Seidel, Brigham Young University

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

Forensic Accounting
Britton McKay, Georgia Southern University
Andrea Scheetz, Georgia Southern University

Financial Accounting and Reporting
Michael Iselin, University of Minnesota—Minneapolis
Atif Ellahie, The University of Utah

Gender Issues and Worklife Balance
Bambi Hora, University of Central Oklahoma

Government and Nonprofit
Linda Ragland, University of New Hampshire

International Accounting
Jay Lee, University of Massachusetts Boston

Leadership in Accounting Education
Gary McGill, University of Florida

Management Accounting
Todd Thornock, University of Nebraska—Lincoln
Curtis Hall, Drexel University

Public Interest
Mitchell Stein, Western University

Strategic and Emerging Technologies
Juergen Sidgman, University of Alaska Anchorage
Feiqi (Freddy) Huang, Pace University

Teaching, Learning and Curriculum
Ann Stott, Ohio University
Jonathan Liljegren, Brigham Young University
Rose Layton, University of Southern California

Two-Year College
Robyn Barrett, St. Louis Community College, Forest Park
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<td>2021–2022</td>
<td>Robert D. Allen</td>
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Exhibit Hall Activities

CONFERENCE BADGE REQUIRED

**Sunday, August 6**
3:00 pm–7:00 pm
5:30 PM Early Bird Reception

**Monday, August 7**
8:00 am-12:15 pm and 1:30 pm-5:00 pm
9:45 AM-10:15 AM Refreshment Break
3:30 PM-4:00 PM Refreshment Break

**Tuesday, August 8**
8:00 am-12:15 pm and 1:30 pm-5:00 pm
9:45 AM-10:15 AM Refreshment Break
3:30 PM-4:00 PM Refreshment Break with Drawing for Hotel Nights, drawing at approximately 3:45 pm

Have your badge scanned at the AAA Exhibit Hall booth to enter to win four nights at the Marriott Marquis Washington, DC during the 2024 Annual Meeting. Visit the AAA Booth in the Exhibit Hall by 3:15 pm and have your badge scanned to enter. You must be present to win.

**Wednesday, August 9**
8:00 am-1:30 pm
9:45 am-10:15 am Refreshment Break Drawing for Scavenger Hunt, drawing at approximately 10:00 am

Download the App, select Scavenger Hunt, and scan QR codes from the Exhibitor’s booth by 9:30 am to enter. Win a $100 Gift Card (Entry requires a minimum of 15 scans), Win an Apple 10.2-inch iPad (Entry requires all Exhibitors scanned)

12:00 pm-1:30 pm AAA Luncheon (Grab & Go Pre-Purchased Ticket Required) and Vendor Drawings

You must be present to win.
Our Exhibitors
Level 2, Aurora Exhibit Hall 1

AACSB
Business Education. Connected.

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Thought Leaders in Accounting

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Celebrating 50 Years of Accounting History

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Elevating Impact

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Interactive Smart Textbooks

Nasba

Peregrine Global Services

S&P Global
Market Intelligence

Pearson

UWorld Accounting

Wharton WRDS

Wiley
At-Large Panel Sessions

MONDAY, AUGUST 7, 2023

10:15 am–11:45 am

1.01 Carla Harris’s “Pearls of Intentional Leadership” Plenary Follow-up Panel  
Level 2, Crest 3

1.02 DEIB—PWC—Inclusive Leadership  
Level 2, Summit 8/9

1.03 The Evolving Double Materiality Two-Pillar Corporate Reporting System and Roles for Accountants  
Level 2, Crest 4/5

1.04 Teaching Inspirations from the Cook Prize Recipients  
Level 2, Summit 7

2:00 pm–3:30 pm

2.01 DEIB—DEI In the Accounting Profession  
Level 2, Summit 8/9

2.02 The Intersection of Sustainability and Accounting: Views from the Field  
Level 2, Crest 4/5

2.03 How Do We Get Students Excited about Accounting  
Level 2, Summit 7

2.04 Introduction to XBRL in Teaching and Research. (ATL)  
Level 2, Summit 6

4:00 pm–5:30 pm

3.01 AAA DEIB Updates and Partnerships  
Level 2, Summit 8/9

3.02 EYARC: Insights Into Long-Term Value and Sustainability Reporting Practice Developments and EYARC Curriculum Resources  
Level 2, Crest 4/5

3.03 Effective Learning Through Cases: Examples from the Trueblood Case Study Series  
Level 1, Cottonwood 1

TUESDAY, AUGUST 8, 2023

10:15 am–11:45 am

4.01 Presidential Scholars Follow-Up Panel  
Level 2, Summit 7

4.02 The Power of STEM in Accounting Education—Improving Outcomes and Increasing Enrollments  
Level 2, Crest 3

4.03 Applying the COSO Internal Control Framework to Build Trust in Sustainable Business Information  
Level 1, Maple 4
At-Large Panel Sessions (continued)

TUESDAY, AUGUST 8, 2023

2:00 pm–3:30 pm

5.01 The CPA Evolution: A Topical Comparison Between the 2024 Exam Blueprints and the 2021 Exam Blueprints
Level 2, Crest 4/5

5.02 George Krull/Grant Thornton EDGE in Teaching Award and the Mark Chain/Deloitte Award Winners Panel
Level 2, Summit 7

5.03 Perceived Inclusion and Belonging: Evidence from Neurodivergent Accountants
Level 1, Juniper Ballroom C

5.04 AAA-AACSB-RRBM Award for Research Impacting Societal Challenges
Level 1, Maple 1/2

5.05 Beyond Checking the Box: Making it Real: Success and Repercussion from DEIB Efforts in Accounting Academics
Level 2, Summit 8/9

4:00 pm–5:30 pm

6.01 Using the First Accounting Course to Grab the Attention of Potential Accounting Majors
Level 2, Crest 4/5

6.02 Addressing the Pipeline Problem: The Professional Apprenticeship Program
Level 2, Crest 3

6.03 What You Need to Know About CPA Evolution, the CPA Exam Blueprints, and Core and Discipline Exam Sections
Level 1, Juniper Ballroom C

WEDNESDAY, AUGUST 9, 2023

10:15 am–11:45 am

7.01 Sustainability of the Profession
Level 2, Summit 8/9

7.02 Practitioners’ Perceptions of ESG for Non-Public Entities
Level 2, Crest 4/5

7.03 Emerging Trends in Management Accounting Competencies
Level 1, Juniper Ballroom C

7.04 Opportunities From Technology, Innovation and Data Analytics in the Accounting and Business Professions
Level 1, Maple 1/2

2:00 pm–3:30 pm

8.01 At-Large Education: Innovation in Accounting Education Award Recipients
Level 2, Summit 8/9

8.02 The CPA Pipeline Dilemma
Level 2, Crest 4/5
## DAILY SCHEDULE

### FRIDAY, AUGUST 4, 2023

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<tr>
<th>Time</th>
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<tr>
<td>5:30 pm-7:00 pm</td>
<td>Registration</td>
<td>Level 2, Aurora Ballroom Foyer</td>
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### SATURDAY, AUGUST 5, 2023

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<td>7:30 am-7:30 pm</td>
<td>Career Center</td>
<td>Level 1, Juniper Ballroom A/B</td>
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<tr>
<td>8:00 am-5:30 pm</td>
<td>Pre-Conference Workshops</td>
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### SUNDAY, AUGUST 6, 2023

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<tr>
<td>8:00 am–1:00 pm</td>
<td>Conference on Teaching and Learning in Accounting (CTLA)</td>
<td>Level 1, Adams Ballroom B</td>
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<td>8:00 am–4:45 pm</td>
<td>Ethics Research Symposium</td>
<td>Level 1, Maple 3</td>
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<td>8:00 am–5:30 pm</td>
<td>Pre-Conference Workshops</td>
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<tr>
<td>8:00 am–4:45 pm</td>
<td>Accounting Exemplar Award Luncheon (included with Ethics Research Symposium; Pre-Purchase Required)</td>
<td>Level 1, Maple 4/5</td>
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<td>3:00 pm–7:00 pm</td>
<td>Exhibit Hall</td>
<td>Level 2, Aurora Exhibit Hall 1</td>
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<td>5:30 pm–7:00 pm</td>
<td>Early Bird Reception (badge required)</td>
<td>Level 2, Aurora Exhibit Hall 1</td>
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<td>7:00 pm–8:00 pm</td>
<td>SECTION BUSINESS MEETING</td>
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<td>Academy of Accounting Historians Section</td>
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<td>Dinner on Your Own</td>
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The Career Center at the Annual Meeting (CCAM) is the AAA’s most encompassing recruiting event. Powered by our online Career Center, the 2023 CCAM brings candidates and recruiting institutions together to make career connections from across the world. The Interview Hall opens Saturday, August 5th.

Preventing for the Interview Process Workshop

Are you looking for some interview tips and insights? Be sure to attend Workshop #16—Preparing for the Interview Process, Sunday, August 6th, 2:00 pm–3:30 pm. Annual Meeting registrants interested in learning or reviewing skills that are helpful while going through the job seeking process are invited to attend. Whether you are new to the job market or transitioning to a new career, this workshop will help you prepare. A panel of scholars will discuss what makes a successful candidate, how to stand out in the crowd and provide insight on the recruiting process. There is no fee for this session, but registration is required. Join us on Sunday, August 5th, from 2:00 pm–3:30 pm.

Interview Hall

We are continuing with both our extended Interview Hall hours and FREE WIFI this year. The Interview Hall kicks off on Saturday, August 5th, and runs through Tuesday, August 8th. Each day we host two sessions between 7:30 am–1:30 pm and 1:30 pm–7:30 pm. Please note, the Interview Hall is not for walk-ins, interviews are by appointment only.

Saturday August 5
7:30 am–1:30 pm
1:30 pm–7:30 pm

Sunday August 6
7:30 am–1:30 pm
1:30 pm–7:30 pm

Monday August 7
7:30 am–1:30 pm
1:30 pm–7:30 pm

Tuesday August 8
7:30 am–1:30 pm
1:30 pm–7:30 pm
Monday Speaker

Carla A. Harris, Senior Client Advisor at Morgan Stanley

Intentional Leadership

Opening Plenary Speaker, Monday, August 7, 2023, 8:30 am–9:45 am

Carla Harris is a Senior Client Advisor at Morgan Stanley. She was most recently a Vice Chairman responsible for increasing client connectivity and penetration to enhance revenue generation across the firm. She formerly headed the Emerging Manager Platform, the equity capital markets effort for the consumer and retail industries and was responsible for Equity Private Placements. In her 30+ year career, Ms. Harris has had extensive industry experiences in the technology, media, retail, telecommunications, transportation, industrial, and healthcare sectors. In August 2013, Carla Harris was appointed by President Barack Obama to chair the National Women’s Business Council.

For more than a decade, Ms. Harris was a senior member of the equity syndicate desk and executed such transactions as initial public offerings for UPS, Martha Stewart Living Omnimedia, Ariba, Redback, the General Motors sub-IPO of Delphi Automotive, and the $3.2 Billion common stock transaction for Immunex Corporation, one of the largest biotechnology common stock transactions in U.S. history. Ms. Harris was named to Fortune Magazine’s list of “The 50 Most Powerful Black Executives in Corporate America;” Fortune’s Most Influential List, U.S. Bankers Top 25 Most Powerful Women in Finance (2009, 2010, 2011), Black Enterprise’s Top 75 Most Powerful Women in Business (2017), and “Top 75 African Americans on Wall Street,” and to Essence Magazine’s list of “The 50 Women Who are Shaping the World,” Ebony’s list of the Power 100 and “15 Corporate Women at the Top” and was named “Woman of the Year 2004” by the Harvard Black Men’s Forum and in 2011 by the Yale Black Men’s Forum.

Prior to joining Morgan Stanley, Carla received an M.B.A., Second Year Honors from Harvard Business School and an A.B. in economics from Harvard University, Magna Cum Laude. Carla has also received Honorary Doctorates of Laws, Humanities and Business from Marymount Manhattan College, Bloomfield College, Converse College, Jacksonville University, Simmons College, the College of New Rochelle, St. Thomas Aquinas College, Babson College and Fisk University, Wake Forest University and Felician University respectively. Carla Harris is actively involved in her community and heartily believes that “we are blessed so that we can be a blessing to someone else.”

She is the past Chair of the Board of the Morgan Stanley Foundation and of The Executive Leadership Council, and sits on the boards of Sponsors for Educational Opportunity (SEO), The Sesame Workshop, Mother Cabrini Health Foundation and is an active member of the St. Charles Gospelites of the St. Charles Borromeo Catholic Church and the Mark Howell Singers. She is a member of the board of overseers of Harvard University and of the board of directors of the Walmart Corporation, Cummins Corporation and MetLife. Ms. Harris was co-chair of the National Social Action Commission of Delta Sigma Theta Sorority, Incorporated. She has been named to the New Jersey Hall of Fame (2015) and has received the Bert King Award from the Harvard Business School African American Alumni Association, the 2005 Women’s Professional Achievement Award from Harvard University, the Pierre Toussaint Medallion from the Office of Black Ministry of the Archdiocese of New York, the Women of Power Award given by the National Urban League, the Women of Influence Award from The Links, Incorporated and many other awards. In her other life, Carla is a singer who has sold out concerts at Carnegie Hall and the Apollo Theatre, and released 4 Gospel CDs: “O This is Christmas” (2021) “Unceasing Praise” (2011), “Joy Is Waiting” (2005), and her first CD entitled, “Carla’s First Christmas” (2000), was a bestseller on Amazon.com in New York and was featured on the CBS Evening News with Dan Rather in his “American Dream” segment. She is also an internationally renowned public speaker and the author of the books, Strategize to Win (2014), Expect to Win (2009) (Hudson Press) and of Lead to Win (2022).
### SECTION BREAKFASTS WITH BUSINESS MEETING (PRE-PURCHASE REQUIRED FOR BREAKFAST)

**Strategic and Emerging Technologies Section**  
Level 1, Cottonwood 1  

**Teaching, Learning and Curriculum Section**  
Level 1, Adams Ballroom C

### 7:00 am–5:00 pm

**Registration**  
Level 2, Aurora Ballroom Foyer  

**Member Services/Help Desk**  
Level 2, Aurora Ballroom Foyer  

**Service Project**  
Level 2, Aurora Ballroom Foyer

### 7:30 am–7:30 pm

**Career Center**  
Juniper Ballroom A/B

### 8:00 am–12:15 pm

**Exhibit Hall**  
Level 2, Aurora Exhibit Hall 1

### 8:30 am–9:45 am

**Opening Plenary Session**  
Level 2, Aurora Ballroom A  
Accounting - 1.0 CH

**Speaker:** Carla A. Harris, Senior Client Advisor at Morgan Stanley  
**Intentional Leadership**

### Presentations:

**The AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize**  
Christine Cheng, The University of Mississippi—Graduate Prize  
Wayne Thomas, The University of Oklahoma—Undergraduate Prize  
Larry G. Stephens, Austin Community College—Two-Year College Prize

**Deloitte Foundation Wildman Medal Award (sponsored by the Deloitte Foundation*)**  
Dain Donelson, The University of Iowa  
Matthew Ege, Texas A&M University  
Andrew Imdieke, University of Notre Dame  
Eldar Maksymov, Arizona State University

*While the Deloitte Foundation is a proud sponsor of the Wildman Medal Award, the Deloitte Foundation or Deloitte & Touche LLP does not endorse individual recipients or the associated articles, monographs, books, or other works.
Coffee Break
Level 2, Aurora Exhibit Hall 1

10:15 am–11:45 am
PANEL SESSIONS

1.01 Carla Harris’s “Pearls of Intentional Leadership” Plenary Follow-up Panel
Level 2, Crest 3
Personal Development - 1.8 CH
Moderator: Mark Dawkins, University of North Florida
Panelists: Norma Montague, Wake Forest University
Craig Sisneros, Oklahoma State University
Mark Taylor, University of South Florida

1.02 DEIB—PwC—Inclusive Leadership
Level 2, Summit 8/9
Accounting - 1.8 CH
Moderator: Julie Peters, PwC
Panelists: Ashley King, The University of Tennessee
Katie Patel, PwC
Julie Peters, PwC

1.03 The Evolving Double Materiality Two-Pillar Corporate Reporting System and Roles for Accountants
Level 2, Crest 4/5
Accounting - 1.8 CH
Moderator: Matthew Rusk, Global Reporting Initiative North America
Panelists: Ami Beers, Senior Director of Assurance and Advisory Innovation at AICPA
Jennifer Leitsch, Managing Director, Climate Change and Sustainability Services at EY
Shari Littan, Director, Corporate Reporting Research & Policy at IMA
Scott Showalter, North Carolina State University

1.04 Teaching Inspirations from the Cook Prize Recipients
Level 2, Summit 7
Accounting - 1.8 CH
Moderator: Bob Allen, Utah Valley University
Panelists: Christine Cheng, The University of Mississippi
Larry G. Stephens, Austin Community College
Wayne Thomas, The University of Oklahoma

1.05 50 Years of Learning from Accounting History
Level 1, Maple 5
Specialized Knowledge - 1.8 CH
Moderator: William Black, University of North Georgia
Panelists: Dale L. Flesher, The University of Mississippi
Gary Previts, Case Western Reserve University
Jennifer Reynolds-Moehrle, University of Missouri—St. Louis
Massimo Sargiacomo, University of Chieti-Pescara
Dick Vangermeersch, University of Rhode Island
1.06  **The Impact of Artificial Intelligence on Accounting Education**  
*Level 1, Maple 4*  
Information Technology - 1.8 CH  
Moderator:  Joy Gray, Bentley University  
Panelists:  Donny Shimamoto, Intraprise TechKnowlogies LLC  
          David A. Wood, Brigham Young University

1.07  **Continuing Developments in the Profession and Their Impact on Education**  
*Level 2, Summit 6*  
Accounting - 1.8 CH  
Moderator:  Avishek Bhandari, University of Wisconsin–Whitewater  
Panelists:  Oksana Kim, Minnesota State University Mankato  
          Chih-Chen Lee, Northern Illinois University  
          Rebecca Shortridge, The University of Tennessee at Chattanooga  
          Joseph Zhang, The University of Memphis

1.08  **An Evolution of Interactive and Experiential Learning for Accountants**  
*Level 1, Cottonwood 6*  
Specialized Knowledge - 1.8 CH  
Moderator:  Michael McKenzie Grant, AICPA & CIMA  
Panelists:  Karen Nel, AICPA & CIMA  
          Cheryl Wipper, AICPA & CIMA

1.09  **Where’s the Ethics?**  
*Level 1, Maple 3*  
Accounting - 1.8 CH  
Moderator:  Connie M. Belden, Butler Community College  
Panelist:  Cathy Scott, University of North Texas–Dallas

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**CONCURRENT SESSIONS**

1.10  **Investor Perceptions**  
*Level 1, Cottonwood 2*  
Accounting - 1.8 CH  
Moderator:  Justyna Skomra, The Pennsylvania State University  
Investing Under the Influence? The Effect of Celebrities’ Investment Activities and Disclosure Readability on Investor Judgments. Nicole Cade, University of Pittsburgh; Shannon Garavaglia, University of Pittsburgh; Alex Vandenberg, University of Pittsburgh  
Discussant:  Jeremy Douthit, The University of Arizona  
How Do Retail Investors Evaluate the Credibility of Directionally Inconsistent Analyst Revisions? Experimental Evidence. Timothy Potsaid, Bentley University; Kathy Rupar, Georgia Institute of Technology; Shankar Venkataraman, Bentley University  
Discussant:  Yunshil Cho, University of New Hampshire  
Discussant:  Cade Cardwell, University of Massachusetts Amherst
Thank you for being a member of the American Accounting Association!

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CPE certificate information can be found by clicking on the button below or visiting the Annual Meeting home page and selecting the CPE Information button on the left menu.

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Questions about membership or accessing your membership benefits?

Contact our Membership Team by email at info@aaahq.org.
1.11 Audit Quality I
Level 1, Cottonwood 10
Auditing - 1.8 CH

Moderator: Roberto Gonzales, The University of Texas at Arlington

Auditor-Client Fit: A New Measure of Audit Quality. Mert Erinc, BI Norwegian Business School; Tzachi Zach, The Ohio State University
Discussant: Bethany Brumley, The University of Mississippi

Deriving Pre-Audit and Post-Audit Financial Reporting Quality from Form 10-K Using Benford’s Law. Lacey Donley, Fort Lewis College; Sanaz Aghazadeh, Louisiana State University; Joseph Legoria, Louisiana State University; Kenneth Reichelt, Louisiana State University
Discussant: Feng Chen, University of Toronto

Downward Audit Adjustments and Benchmark Beating. Kristian D. Allee, University of Arkansas; Bok Baik, Seoul National University; Alex G. Kim, University of Chicago; Chanseok Lee, Seoul National University
Discussant: Jaehan Ahn, Northeastern University

1.12 Audit Partners I
Level 1, Cottonwood 11
Auditing - 1.8 CH

Moderator: Siqi Fan, University of Hawaii at Manoa

Effects of New Clients on the Audit Quality of an Audit Partner’s Existing Portfolio. Chris Wertheim, Texas A&M University—Corpus Christi
Discussant: Ryan W. Robinson, The University of Kansas

The Effect of Audit Partner National Office Experience on Audit and Career Outcomes. Lauren Mathaluk, Bowling Green State University; Nate Newton, Florida State University; Mikhail Pevzner, University of Baltimore; Aleksandra Zimmerman, Florida State University
Discussant: Joanne Choi, California State University, Bakersfield

Do Home-State Audit Partners Have a Mutually Beneficial Relationship with Their Clients? Evidence from Audit Quality and Auditor Dismissals. Yuzhou Chen, University of Nebraska at Omaha
Discussant: Rominah Rakipi, West Virginia University

1.13 Climate Disclosure
Level 1, Spruce 2
Accounting - 1.8 CH

Moderator: Seungju Choi, University of Miami

Do Firms Say More and Do More? Climate Mitigation Policies, Green Innovations, and Corporate Disclosures. Yixing (Ivee) Che, University of Waterloo; William Mbanye, Shandong University
Discussant: Muskan Chawla, University of California, Los Angeles

Does Mandatory Greenhouse Gas Reporting Lead to Pollution Shifting within the Firm? Anson Yile Jiang, The University of Melbourne
Discussant: Seungju Choi, University of Miami

1.14 Fintech
Level 1, Cottonwood 4
Accounting - 1.8 CH

Moderator: Laurel Mazur, University of Notre Dame

Data Driven Technologies and Diminished Impact of Local Information in Bank Lending Markets. Wilbur Chen, Hong Kong University of Science and Technology; Jung Koo Kang, Harvard University; Aditya Mohan, Analysis Group
Discussant: Laurel Celestine Mazur, University of Notre Dame

To the Moon or Bust: Do Retail Investors Profit From Social Media-Induced Trading? Botir Kobilov, Harvard University
Discussant: Ashish Ochani, Cornell University
Discussant: To Be Announced

1.15 Information Intermediaries and Production
Level 1, Cottonwood 9
Accounting - 1.8 CH
Moderator: Glen Young, Texas State University
The Role of Employees as Information Intermediaries: Evidence from Their Professional Connections. DuckKi Cho, Peking University; Lyungmae Choi, City University of Hong Kong; Steve Hillegeist, Arizona State University
Discussant: Ashish Ochani, Cornell University
Business Press Independence: Evidence from Media Common Ownership. Kenneth Markley, Indiana University Bloomington; Joseph Pacelli, Harvard University; Flora Sun, Indiana University Bloomington; Brady Tweedt, University of Oregon
Discussant: Glen Young, Texas State University

1.16 Analyst Attention and Cognition
Level 1, Spruce 4
Accounting - 1.8 CH
Moderator: Braiden Coleman, University of Georgia
Out of the Office: How Does Professional Inattention Impact Retail Investors? Owen Davidson, Baylor University; Mike Drake, Brigham Young University; Robbie Moon, Georgia Institute of Technology; James Warren, University of Arkansas
Discussant: Betty Liu, Indiana University Bloomington
Sleep Loss, Impaired Cognition, and Analyst Herding. Cong Shang, Michigan State University; Isabel Wang, Michigan State University; Shuting Wu, Michigan State University
Discussant: Braiden A. Coleman, University of Georgia
Nudging Towards Better Earnings Forecasts. Lawrence D. Brown, Temple University; Joshua Khavis, University at Buffalo, SUNY; Han-Up Park, University of Saskatchewan
Discussant: Jingwen Yang, University of Maryland

1.17 Fraud Earnings Management and Disclosure
Level 1, Spruce 1
Accounting - 1.8 CH
Moderator: Edward R. Walker, University of Central Oklahoma
Financial Statement Fraud Litigation, Material Weaknesses, and Board Characteristics. David Manry, University of New Orleans; Hua-Wei Huang, National Cheng Kung University; Yun-Chia Yan, The University of Texas Rio Grande Valley
Discussant: To Be Announced
Firm Value, Earnings Management, and Corruption: An Empirical Analysis of their Relations. Brian Sukhai, University of Guyana; Daphne Wang, Jacksonville University; Robert Houmes, Jacksonville University
Discussant: To Be Announced

1.18 Current Topics in Governmental Accounting I
Level 1, Spruce 3
Accounting (Governmental) - 1.8 CH
Moderator: Robert J. Eger, Bellarmine University
Discussant: Barry R. Marks, University of Houston—Clear Lake
Disclosure Spillover Effects: Evidence from Municipal Bond Market. Guoyu Lin, Clarkson University; Wentao Wu, Clarkson University
Discussant: Robert J. Eger, Bellarmine University

An Investigation into the Audit Fee Determinants of the U.S. Federal Government. Laura Alford, Texas A&M University–Texarkana; Nicholas Mitchell, Louisiana State University; Kenneth Reichelt, Louisiana State University; Kimberly Tribou, College of Charleston
Discussant: Binod Guragai, Texas State University

The Impact of the Tax Cuts and Jobs Act on the True Interest Cost of Bank-Qualified, Tax-Exempt Bond Issues. Earl D. Benson, Western Washington University; Barry R. Marks, University of Houston—Clear Lake
Discussant: Thomas Ruchti, U.S. Department of the Treasury

1.19 Field Studies and Surveys in Management Accounting
Level 1, Cottonwood 7
Accounting - 1.8 CH
Moderator: Garrison Nuttall, University of Central Florida

Bout of Sales: Impact of Alignment Between Leadership Style and Incentive Systems. Pablo Casas-Arce, Arizona State University; F. Asís Martínez-Jerez, Cornell University; Joseph Moran, University of Pennsylvania
Discussant: Susanna Gallani, Harvard University

On the Choice of Absolute or Relative Targets in a Bonus Plan: Theory and Empirical Evidence from a Field Experiment. F. Asis Martinez Jerez, Cornell University; Pablo Casas-Arce, Arizona State University; Paulina Endara, Cornell University
Discussant: Garrison Nuttall, University of Central Florida

Management Accounting and Control: The Role of Ethical Reasoning, Goals, Climate, and Moral Disengagement on Unethical Behavior. Gary M. Fleischman, Texas Tech University; Scott Hawkins, Texas Tech University
Discussant: M. J. Kim, University of Wisconsin–Madison

1.20 Corporate CSR Activity
Level 2, Summit 11
Accounting - 1.8 CH
Moderator: Carmelita Troy, Andrews University

Prioritizing Doing More Good or Less Bad? A Group Comparison Study on Firms’ Strategic Positioning of Corporate Social (Ir)Responsibility. Soonchul Hyun, The University of North Carolina at Greensboro
Discussant: Indrarini Laksmana, Kent State University

Lobbying and Political Risk Disclosure: Do Socially Responsible Firms Disclose More? Maretno Harjoto, Pepperdine University; Indrarini Laksmana, Kent State University; Hayoung Kim, The University of Texas at Tyler
Discussant: Jun Guo, Rutgers, The State University of New Jersey, Camden

The Effect of Anti-SLAPP Statutes on Corporate Pollution: The Role of Local Stakeholders and Investors. Kevin C. W. Chen, The Hong Kong University of Science and Technology; Zhihong Chen, The Hong Kong University of Science and Technology; Chengzhu Lisa Sun, The Hong Kong Polytechnic University
Discussant: disen Huang, Rutgers, The State University of New Jersey

1.21 Advanced Technologies and the Accounting Environment
Level 1, Cottonwood 3
Accounting - 1.8 CH
Moderator: Haoyun (Harry) Gao, Rutgers, The State University of New Jersey

Trust in Cryptocurrency Investment. Ali Soeedi, University of Minnesota, Crookston; Anas Al Fattal, University of Minnesota, Crookston
Discussant: Michael Alles, Rutgers, The State University of New Jersey
Future of Employment in the Accounting Profession with Artificial Intelligence in Japan. Masafumi Nakano, Toyo University
Discussant: Deniz Appelbaum, Montclair State University

The Value of Values: Does Focusing on ESG Provide a Competitive Advantage in Forecasting Earnings? Salman Arif, University of Minnesota; Nargess Golshan, University of Kentucky
Discussant: To Be Announced

**1.22 Student Engagement and Understanding**

**Level 1, Cottonwood 5**
Specialized Knowledge - 1.8 CH

Moderator: Scott Dell, Francis Marion University

A Little Push in the Back: Nudging Accounting Students to Improve Procrastination, Class Attendance and Preparation. Eva Blondeel, Ghent University; Patrícia Everaert, Ghent University; Evelien Opdecam, Ghent University
Discussant: Emily S. Keenan, Ohio University

Does Student Engagement Impact Learning Differently in Face-to-Face and Virtual Accounting Classes? Janet A. Meade, University of Houston; Kiran Parthasarathy, University of Houston
Discussant: Eva Blondeel, Ghent University

Have We Taught Them Well? Assessing Student Understanding of Accounting: A Qualitative Study. Habiburrochman Habiburrochman, Universitas Airlangga; Tota Panggabean, California State University, Sacramento
Discussant: Janet A. Meade, University of Houston

**SECTION LUNCHEON (PRE-PURCHASE REQUIRED FOR LUNCH)**

**Government and Nonprofit Section**
Level 1, Adams Ballroom C
Accounting - 1.0 CH

**Speaker: Joel Black, GASB**

**SECTION LUNCHEONS WITH BUSINESS MEETING (PRE-PURCHASE REQUIRED FOR LUNCH)**

**American Taxation Association Section**
Level 2, Aurora Ballroom C

**Auditing Section**
Level 2, Aurora Ballroom D

**International Accounting Section**
Level 1, Cottonwood 8
Accounting - 1.0 CH

**Speaker: Charles Cho, York University**

**Management Accounting Section**
Level 1, Adams Ballroom B

**Two-Year College Section**
Level 2, Crest 2
Exhibit Hall  
*Level 2, Aurora Exhibit Hall 1*

### 2:00 pm–3:30 pm

#### SECTION BUSINESS MEETING

**Government and Nonprofit Section Business Meeting**  
*Level 1, Adams Ballroom C*

### PANEL SESSIONS

2.01 **DEIB—DEI In the Accounting Profession**  
*Level 2, Summit 8/9*  
Personnel/Human Resources - 1.8 CH

- **Moderator:** Donny Shimamoto, Center for Accounting Transformation  
- **Panelists:** Claire Costin, University of Portland  
  Susie Duong, Institute of Management Accountants  
  Jina Etienne, Etienne Consulting, LLC  
  Stephani Mason, DePaul University  
  Kinman Tong, Moss Adams

2.02 **The Intersection of Sustainability and Accounting: Views from the Field**  
*Level 2, Crest 4/5*  
Accounting - 1.8 CH

- **Moderator:** Brad Sparks, The Prince’s Accounting for Sustainability (A4S) Project in the United States  
- **Panelists:** Jennifer Leitsch, EY  
  Nicolai Lundy, IFRS Foundation and International Accounting Standards Board  
  Jeannie Renné-Malone, VF Corporation

2.03 **How Do We Get Students Excited about Accounting**  
*Level 2, Summit 7*  
Accounting - 1.8 CH

- **Moderators:** Rose Layton, University of Southern California  
  Kelly Ulto, Fordham University  
- **Panelists:** Sidney Askew, Borough of Manhattan Community College, CUNY  
  Melissa Larson, Brigham Young University  
  Jamie Seitz, Indiana University

2.04 **Introduction to XBRL in Teaching and Research. (ATL)**  
*Level 2, Summit 6*  
Accounting - 1.8 CH

- **Moderator:** Christine Botosan, Financial Accounting Standards Board  
- **Panelists:** Christine Cheng, The University of Mississippi  
  Steven Huddart, The Pennsylvania State University  
  Louis Matheme, FASB
2.05  CAQ Panel—Current Audit Practice Topics

Level 1, Maple 3
Auditing - 1.8 CH
Moderator: Christine Botosan, Financial Accounting Standards Board
Panelists: Tim Carey, PwC
Jennifer Cavanaugh, Grant Thornton
Duane DesParte, PCAOB
Sara Lord, RSM US

2.06  Integrating New Online Tools for Teaching and Learning Accounting in African Institutions

Level 1, Cottonwood 6
Computer Software & Applications - 1.8 CH
Moderator: Aida Sy, Farmingdale State College, SUNY
Panelists: Bruce Committee, Critical Accounting Society
George Mickhail, Bryant University Program, Beijing Institute of Technology
Fohrettin Ockabol, Accounting Projects
Aida Sy, Farmingdale State College, SUNY
Anthony Maxwell Tinker, Baruch College—CUNY

2.07  Forensic Accounting Education Resources

Level 1, Maple 4
Accounting - 1.8 CH
Moderator: Andrea Scheetz, Georgia Southern University
Panelists: Mike Brodsky, Managing Director at Deloitte
Tina Carpenter, Professor at University of Georgia, Co-Creator of Tindy Fraud Game
Jasmine Fehlman, Senior Manager at Deloitte
Roni Jackson, Consultant, Co-Creator of Red Flag Mania
Eileen Taylor, North Carolina State University

2.08  Are Women Fairly Represented in the Upper-Ranks of the Accounting Profession?

Level 2, Crest 3
Accounting - 1.8 CH
Moderator: Valerie Li, San Diego State University
Panelists: Nadia Gulko, University of Lincoln
Anna Howard, AICPA & CIMA
Jamaica Burke, KPMG
Anna Vysotskaya, University of Lincoln

CONCURRENT SESSIONS

2.09  Managerial Decision Tasks

Level 1, Cottonwood 2
Accounting - 1.8 CH
Moderator: Richard D. Mautz III, University of South Florida
Labor Market Sorting on Organizational Values and the Effect on Budgetary Slack Creation. Kaitlin Hudspeth, Georgia State University; Michael Majerczyk, Georgia State University; Wioleta Olczak, Marquette University; Raymond Stahl, Georgia State University
Discussant: Grazia Xiong, Utah State University
The Spillover Effects of Characteristics of Forecasting Tasks on Managers’ Risk-Taking. Jason Brown, Indiana University; Devan Erickson, Utah State University; Max Hewitt, The University of Arizona; Laureen Maines, Indiana University
Discussant: Nicole Cade, University of Pittsburgh

The Sinister Attribution Bias and Asymmetric Preferences Over Reporting Errors. Jivas Chakravarthy, The University of Texas at Arlington; Kay-Yut Chen, The University of Texas at Arlington; Timothy Shields, Chapman University
Discussant: Michael Majerczyk, Georgia State University

2.10 Information Systems and Internal Controls
Level 1, Maple 5
Auditing - 1.8 CH
Moderator: Dave Watson, University of South Florida

Designing a Real-Time Decision Support System for Improving the Auditor’s Internal Control Evaluation Process. Dave Watson, University of South Florida; Uday Murthy, University of South Florida; Alan Hevner, University of South Florida

Accounting and Big Data: Opportunities and Challenges. Salem Boumediene, University of Illinois at Springfield; Salma Boumediene, Naval Postgraduate School

The Adoption of Blockchain Technology on Company’s Internal Control System: Case Study of Sales and Purchasing Cycle. Yu Cheng Lin, National Yunlin University of Science and Technology; Roni Padliansyah, National Yunlin University of Science and Technology; An Shun Cheng, National Yunlin University of Science and Technology; Pei Pei Wu, Pacific K&S Corporation

2.11 Sustainability and Social Policy Through the Tax Code
Level 1, Cottonwood 3
Taxes - 1.8 CH
Moderator: Pamela J. Strickland, Campbell University

A Tale of Two Taxes: Does Corporate Income Tax Avoidance Undermine the Role of Environmental Taxation in Promoting Environmental Sustainability? Wei Liu, Xiamen University; Mark Ma, University of Pittsburgh; Kaishu Wu, University of Waterloo; Jiaxing You, Xiamen University
Discussant: Lauren A. Cooper, West Virginia University

The Effectiveness of Social Policy Through the Tax System: Do State Adoption Tax Credits Increase Adoptions from Foster Care? Erin Henry, University of Arkansas; Dillon Walker, University of Arkansas
Discussant: Michelle Harding, Virginia Polytechnic Institute and State University

Moderating Effects of Business Sustainability on the Economic Consequences of the 2017 Tax Cuts and Jobs Act (TCJA). Philip W. Kunz, The University of Memphis; Zabihollah Rezaee, The University of Memphis
Discussant: Angie Pae, University of Michigan

Returns to Homeownership and Inequality: Evidence from the First-Time Homebuyer Tax Credit. Marina Gindelsky, U.S. Bureau of Economic Analysis; Jeremy Moulton, The University of North Carolina at Chapel Hill; Kelly Wentland, George Mason University; Scott Wentland, U.S. Bureau of Economic Analysis
Discussant: Austin Blake, Arizona State University

2.12 The Role of Audits
Level 1, Cottonwood 10
Auditing - 1.8 CH
Moderator: Jaehan Ahn, Northeastern University

Do Auditors Play an Insurance Role? Evidence from an Emerging Market. Gerald Lobo, University of Houston; Muzhi Wang, Central University of Finance and Economics; Zhifeng Yang, Stony Brook University, SUNY
Discussant: Lisa Tiplady, Texas A&M University

Do Decision Makers Use Audits Reports as Intended? Evidence from the 2014 Uniform Guidance. Bethany Brumley, The University of Mississippi; Anne Thompson, University of Illinois at Urbana-Champaign; Oktay Urcan, University of Illinois at Urbana-Champaign
Discussant: Tonghui Xu, The University of Kansas
2.13 Intentionally Skipped

2.14 Acquisition Costs
Level 1, Spruce 4
Accounting - 1.8 CH

Moderator: Nan Li, University of Minnesota

Observable versus Unobservable Information Acquisition: The Differential Effect on Information Acquisition and Market Quality. Eunyoung Lee, The University of Utah
Discussant: Maria Khakovsky, University of Chicago

Mobile Technology, Information Access, and Asset Allocation. Xiao Cen, Texas A&M University; Nan Li, University of Minnesota
Discussant: Jiawen Yan, Cornell University

Weather-Induced Mood and Information Acquisition. Yimeng Li, Tulane University
Discussant: Stephanie Dong, New York University

2.15 Debt Contracting
Level 1, Spruce 1
Accounting - 1.8 CH

Moderator: Mengjie Yang, Singapore Management University

Amendment Thresholds and Voting Rules in Debt Contracts. Judson Caskey, University of California, Los Angeles; Kanyuan Huang, Chinese University of Hong Kong; Daniel Saavedra, University of California, Los Angeles
Discussant: Ningzhong Li, The University of Texas at Dallas

Shielding from the Pandemic: COVID-19 Exclusion Provision in Debt Contracting. Byron Song, Hong Kong Baptist University; Jayanthi Sunder, The University of Arizona; Mark Yan, Hong Kong Baptist University; Janus Zhang, Hong Kong Baptist University
Discussant: Arthur Morris, Hong Kong University of Science and Technology

Trust and Contracting Efficiency Between Syndicating Lenders. Cody Hyman, Bentley University; Laurel Celestine Mazur, University of Notre Dame; Emanuel Zur, University of Maryland
Discussant: Liandong Zhang, Singapore Management University

2.16 Economic Links Between Firms
Level 1, Cottonwood 11
Accounting - 1.8 CH

Moderator: Spencer Pierce, Florida State University

Processing Industry Classification. Kalash Jain, University of Chicago
Discussant: Junhao Liu, University of Toronto

Does Media Coverage Affect Investor Attention Across Economically Linked Firms? Bruce Billings, Florida State University; Zahn Bozanic, Florida State University; Alyssa Moore, Florida State University; Spencer Pierce, Florida State University
Discussant: Matt Wieland, Miami University

2.17 ESG in Banking
Level 1, Spruce 2
Accounting - 1.8 CH

Moderator: Rong (Irene) Zhong, University of Illinois at Chicago

Do ESG-Linked Loans Enhance the Credibility of ESG Disclosures? Judson Caskey, University of California, Los Angeles; Wen-Hsin (Molly) Chang, University of California, Los Angeles
Discussant: Rong (Irene) Zhong, University of Illinois at Chicago
External Information Environment and Firm Boundaries: Evidence from the Banking Industry. Hangu Chen, The University of Texas at Dallas; Niao Liu, Boston College
Discussant: Jonas Piero Dalmazzo, University of Chicago

Banks’ Commitment to Social Responsibility in Lending Amid a Reduction to the Enforcement of Fair Lending Laws. Hailey Ballew, Rice University; Geoffrey Pears, Rice University
Discussant: Tom Hagenberg, Northwestern University

2.18 Labor and Corporate Governance
Level 1, Cottonwood 7
Accounting - 1.8 CH

Moderator: Shibao Liu, University of Illinois at Chicago

Hedge Fund Interventions and Target Firms’ Labor Practices. Yanting (Crystal) Shi, HEC Paris
Discussant: To Be Announced

Minority Whistleblowers: Evidence from the LGBTQ+ Community. Sinja Leonelli, New York University
Discussant: Shibao Liu, University of Illinois at Chicago

Discussant: Karson Frank, University of Georgia

2.19 Political Economy and Accounting
Level 1, Cottonwood 9
Accounting - 1.8 CH

Moderator: Brian Monsen, The Ohio State University

Discussant: Aaron Nelson, The University of Texas at El Paso

Location, Location, Location: Senate Trading and Seat Proximity. Dane M. Christensen, University of Oregon; Hengda Jin, Texas A&M University; Beverly R. Walther, Northwestern University; Laura A. Wellman, The Pennsylvania State University
Discussant: Jonathan A. Craske, University of Southern California

The Politics of CSR Activity: Evidence from Press Releases. June Huang, University of Chicago
Discussant: Jesse Chan, Boston University

2.20 Financial and Non-Financial Disclosure and Auditing
Level 1, Cottonwood 4
Accounting - 1.8 CH

Moderator: A. Sikochi, Harvard Universitys

Do Blockades to PCAOB Inspections Suggest Lower Audit Quality? The Case of Chinese Companies Listed in the U.S. Gopal V. Krishnan, Bentley University; Zhongze Li, Nanjing Audit University; Yanru Yang, Bentley University
Discussant: Lidong Cui, The University of Memphis

2.21 Financial Reporting and Board Responsibilities
Level 2, Summit 11
Accounting - 1.8 CH

Moderator: Meena Subedi, University of Wisconsin—Whitewater

People’s Voices Matter: Local Public Awareness of Sustainability and Financial Reporting Quality. Hui Liang, The University of Texas at Tyler; Chenyang Liu, California State University, Los Angeles; Wenye Tang, Appalachian State University
Discussant: Soonchul Hyun, The University of North Carolina at Greensboro
Friendly Boards and Capital Allocation Efficiency. Meena Subedi, University of Wisconsin—Whitewater; Md Nazmul Hasan Bhuyan, North Carolina Agricultural and Technical State University; Avishek Bhandari, University of Wisconsin—Whitewater
Discussant: Wenye Tang, Appalachian State University

Financial Reporting Fraud: How Merger and Acquisition Complexity Provides Greater Opportunities for CEO Wrongdoing. Jacquelyn Moffitt, Louisiana State University; Carmelita Troy, Andrews University; Madeline Domino, University of South Florida; Jong Chool Park, University of South Florida
Discussant: Meena Subedi, University of Wisconsin—Whitewater

2.22 Research on Technology in the Classroom
Level 1, Cottonwood 5
Specialized Knowledge - 1.8 CH
Moderator: Mary Marshall, Portland State University

An Empirical Study of Motivating and Distracting Factors Associated with Student Performance in Graduate Management Information Systems. Mostafa M. Maksy, Kutztown University of Pennsylvania
Discussant: Mary Sasmaz, Case Western Reserve University

Improving Analytical Performance of Spreadsheet Novices by Decreasing Extraneous Cognitive Load with a Smaller Knowledge Step-Size. A. Faye Borthick, Georgia State University
Discussant: Mary Marshall, Portland State University

Scoreboard, an Advancement of Excel Education Technology. Raymond Frost, Ohio University; Ellen Gordon, Ohio University; Lauren Kenyo, Ohio University; Vic Matta, Ohio University; Mary Sasmaz, Case Western Reserve University
Discussant: A. Faye Borthick, Georgia State University

Effective Learning Strategies
Level 2, Aurora Exhibit Hall 1

Coffee Break
Level 2, Aurora Exhibit Hall 1

SECTION BUSINESS MEETING

Public Interest Section Business Meeting
Level 1, Juniper Ballroom C

PANEL SESSIONS

3.01 AAA DEIB Updates and Partnerships
Level 2, Summit 8/9
Behavioral Ethics - 1.8 CH
Moderator: Karen Osterheld, American Accounting Association
Panelists: Robert Braun, Southeastern Louisiana University
Margot Cella, Center for Audit Quality
Yvonne Hinson, American Accounting Association
Norma Montague, Wake Forest University
Guylaine Saint Juste, National Association of Black Accountants, Inc.
3.02 EYARC: Insights Into Long-Term Value and Sustainability Reporting Practice Developments and EYARC Curriculum Resources

Level 2, Crest 4/5
Accounting - 1.8 CH
Panelists: Joni Fisher, EY Academic Resource Center
Velislava Ivanova, EY

3.03 Effective Learning Through Cases: Examples from the Trueblood Case Study Series

Level 1, Cottonwood 1
Accounting - 1.8 CH
Moderator: Peg Levine, Deloitte Foundation
Panelists: Stephen Moehrle, University of Missouri—St. Louis
Jennifer Reynolds-Moehrle, University of Missouri—St. Louis

3.04 FASB-IASB-SEC Update Panel

Level 1, Maple 3
Accounting - 1.8 CH
Moderator: To Be Announced
Panelists: Christine A. Botosan, Financial Accounting Standards Board
Zach Gast, IFRS Foundation and International Accounting Standards Board
Paul Munter, SEC

3.05 The Impact of AI on Accounting: Perspectives of Management Accounting Leaders

Level 2, Summit 6
Accounting - 1.8 CH
Moderator: Susie Duong, Institute of Management Accountants
Panelists: Elizabeth Adams, EMA Advisory Services
Susie Duong, Institute of Management Accountants
Loreal Jiles, Institute of Management Accountants

3.06 Practical Strategies for Teaching Large-Enrollment Classes in Person or Online

Level 1, Cottonwood 6
Specialized Knowledge - 1.8 CH
Moderator: Jill Mitchell, University of Virginia
Panelists: Jennifer Cainas, University of South Florida
Melissa Larson, Brigham Young University
Wendy Tietz, Kent State University

3.07 Developing a Bridge from Community College to University

Level 2, Summit 7
Accounting - 1.8 CH
Moderator: To Be Announced
Panelists: Lori Hatchell, Aims Community College
Larry G. Stephens, Austin Community College
Brad Cripe, Northern Illinois University
3.08  American Accounting History
Level 1, Maple 5
Accounting - 1.8 CH

Moderator: Stephanie Moussalli, University of Mississippi

Walter Schuetze and the Numbers Game: Advocate for Reform, Champion of Independence, Promoter of Fair Value, and Proponent of Simplification. Craig Foltin, Cleveland State University; Dale L. Flesher, The University of Mississippi; Gary Previts, Case Western Reserve University

Discussant: Robert W. Russ, Northern Kentucky University

100 Years Strong: Origins of the U.S. Tax Court. Rolando D. Sanchez, The University of Texas Rio Grande Valley

Discussant: Robert W. Russ, Northern Kentucky University

The U.S. Accountants' Bible in a Historical Perspective. Nohora Garcia, Universidad Nacional de Colombia

Discussant: Martin Emanuel Persson, University of Illinois at Urbana-Champaign

Battleground: Accounting and Reporting Issues at the Baltimore and Ohio Railroad During the American Civil War. Jan Heier, Faulkner University; Gary Previts, Case Western Reserve University; Robert W. Russ, Northern Kentucky University

Discussant: Craig Foltin, Cleveland State University

3.09  Efficacy of Tax Policy and Investor Assessments
Level 1, Cottonwood 3
Taxes - 1.8 CH

Moderator: Hunter Aku, The University of Oklahoma

Investor Response to the CARES Act Net Operating Loss Carryback Provisions. Jack Badger, The University of Tennessee; James Chyz, The University of Tennessee

Discussant: Miles A. Romney, Florida State University

The Investors’ Assessment of Cross-Border M&A—Repatriation Taxes, Agency Conflicts and the TCJA. Max Pfletsch, Technical University of Munich

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

Do Investors Care About Non-Executive Employee Compensation? Evidence from the Tax Cuts and Jobs Act. Eduardo Fuste, Baruch College—CUNY; Zilong Song, Nanjing University of Finance and Economics; Tianming Zhang, Florida State University

Discussant: Matthew R. Holt, University of Georgia

How Prevalent are High Book Income with Zero Tax Corporations? Evidence from Tax Returns. Danielle Green, University of Illinois Urbana Champaign; Erin Henry, University of Arkansas; Caitlin McGovern, Internal Revenue Service; George Pleska, University of Connecticut

Discussant: Brian Grant, Indiana University

3.10  Critical/Key Audit Matters
Level 1, Spruce 1
Auditing - 1.8 CH

Moderator: Romina Rakipi, West Virginia University

Old Institutions, New Report: Auditors’ Experiences Implementing Critical Audit Matter Reporting. Emily Griffith, University of Wisconsin—Madison; Linette M. Rousseau, University of Houston; Karla Zehms, University of Wisconsin—Madison

Discussant: Aleksandra Zimmerman, Florida State University

Key Audit Matters and Insider Trading Profitability: Evidence from China. Hui Liu, Northwestern Polytechnical University; Man Zuo, Northwestern Polytechnical University; Yu Fan Chang, Northwestern Polytechnical University

Discussant: Will Ciconte, University of Illinois at Urbana-Champaign
3.11 Diversity and Corporate Governance  
Level 1, Cottonwood 2  
Accounting - 1.8 CH  
Moderator: Michelle Harding, Virginia Polytechnic Institute and State University  
Board Skill Diversity and Firm Risk. Yanru Chang, Baruch College–CUNY; Seungjoon Oh, Peking University  
Discussant: Xiaoli Guo, University of North Dakota  
Diversity Policies: Corporate LGBTQ Inclusiveness and CEO Compensation (Pay) Duration. Benjamin P. Foster, University of Louisville; Xudong Fu, University of Louisville; Andrew Manikas, University of Louisville; Shaunn Mattingly, Boise State University  
Discussant: Michelle Harding, Virginia Polytechnic Institute and State University  
How Women Strengthen the Link Between CSR-Contingent Executive Compensation Incentives and Real Earnings Management. Rachel Brassine, Marshall University  
Discussant: Sung-Yuan Cheng, University of Kentucky

3.12 Conference Call Disclosures  
Level 1, Spruce 3  
Accounting - 1.8 CH  
Moderator: Braiden Coleman, University of Georgia  
Strategic Vocal Delivery and Real-Time Market Reactions. Bok Baik, Seoul National University; Alex G. Kim, University of Chicago; David Sunghyo Kim, Massachusetts Institute of Technology; Songwon Yoon, Artificial Society Inc  
Discussant: Kathryn Brightbill, Utah State University  
Disclosure Salience in Earnings Conference Calls and Investor Information Processing. Karson Fronk, University of Georgia  
Discussant: Shijia Wu, The Chinese University of Hong Kong  
Why Do Managers Interact with Unfavorable Analysts During Earnings Calls? Jared Flake, Boston College  
Discussant: Jacqueline Wegner, University of Colorado Boulder

3.13 Disclosure and Innovation  
Level 2, Summit 11  
Accounting - 1.8 CH  
Moderator: Nikki Skinner, University of Colorado  
Product Market Power and Technological Innovation. Alexander Barinov, University of California, Riverside; Hyun Hong, University of California, Riverside; Ji Woo Ryoo, West Virginia University; Xiao-Jun Zhang, University of California, Berkeley  
Discussant: Syrena Shirley, George Mason University  
The Real Effects of Financial Information Dissemination on Innovation. Muskan Chawla, University of California, Los Angeles  
Discussant: Kristen Valentine, University of Georgia  
Green Patenting and Voluntary Innovation Disclosure. Nikki Skinner, University of Georgia; Kristen Valentine, University of Georgia  
Discussant: Jun Oh, Cornell University

3.14 Determinants of Voluntary Disclosure  
Level 1, Spruce 4  
Accounting - 1.8 CH  
Moderator: Jesse L Glaze, The University of Texas at El Paso  
Discussant: Andrew Stephan, University of Colorado Boulder
How Does Product Market Competition Affect Management Earnings Forecasts? Evidence from Chinese Import Penetration. Zhihong Chen, Hong Kong University of Science and Technology; Charles Hsu, Hong Kong University of Science and Technology; Ruichao Zhu, Hong Kong University of Science and Technology
Discussant: Elizabeth Tori, Oklahoma State University

Do Firms Learn About the External Environment Through Their Auditors’ Client Exposures? Evidence from Management Forecasts. Michael D. Kimbrough, University of Maryland; Jingwen Yang, University of Maryland
Discussant: Frank Heflin, University of Georgia

### 3.15 ESG Ratings

**Level 1, Cottonwood 10**

*Accounting - 1.8 CH*

**Moderator:** Scott Robinson, University of Colorado Boulder

Sell-Side Analysts’ Assessment of ESG Risk. Min Park, The University of Kansas; Aaron Yoon, Northwestern University; Tzachi Zach, The Ohio State University
Discussant: Eric Weisbrod, The University of Kansas

Industry-Level Confusion in ESG Ratings. Alex G. Kim, University of Chicago; Kyungmin Kim, Seoul National University; Jongsuk Lee, Seoul National University and University of Florida
Discussant: Scott Robinson, University of Colorado Boulder

ESG Rating Competition. Cai Chen, INSEAD; Svenja Dube, Fordham University; Shiran Vaknin Froymovich, Binghamton University, SUNY
Discussant: Mandy Ellison, The University of Texas at Austin

### 3.16 Financial Reporting in Banks

**Level 1, Maple 4**

*Accounting - 1.8 CH*

**Moderator:** Hristiana Vidinova, The University of Chicago

Does Internal Control Over Financial Reporting Curb Mortgage Fraud? Yiwei Dou, New York University; Danye Wang, The University of Iowa; Xi Wu, University of California, Berkeley
Discussant: Weili Ge, University of Washington

Discussant: Hristiana Vidinova, University of Chicago

Current Expected Credit Losses and Consumer Loans. Joao Granja, University of Chicago; Fabian Nagel, The University of Chicago
Discussant: Danye Wang, The University of Iowa

### 3.17 Financial Reporting Quality

**Level 1, Cottonwood 4**

*Accounting - 1.8 CH*

**Moderator:** Nikki Chappell, Florida State University

Employment Protection and Financial Reporting Quality. Anwer Ahmed, Texas A&M University; Sarah Noor, Texas A&M University; Nina Xu, University of Connecticut; Wanjia Zhao, Texas A&M University
Discussant: David S. Koo, George Mason University

Why Do Firms Voluntarily Delay Adoption of Accounting Standards? Evidence from the JOBS Act. William D. Cather, Florida State University; Spencer Pierce, Florida State University; Andrea Tillet, University of Wisconsin—Madison
Discussant: Melissa F. Lewis-Western, Brigham Young University

Prosocial CEOs and Accounting Information Quality. Mei Feng, University of Pittsburgh; Weili Ge, University of Washington; Zhejia Ling, California State University, Fullerton; Wei Ting Loh, Singapore Management University
Discussant: Shyam V. Sunder, The University of Arizona

Machine Readability and Financial Reporting. Sean Cao, University of Maryland; Ying Liang, Georgia State University; Youngseok Moon, Georgia State University
Discussant: Alyssa Moore, Florida State University
3.18 Impact of Gender Perception on Outcomes  
**Level 1, Spruce 2**  
Accounting - 1.8 CH  

Moderator: Victoria Shoaf, St. John’s University  

Gender Identity Norms and Female Analyst Performance: Evidence from the #MeToo Movement. Rubin Hao, University of Macau; Shikong (Scott) Luo, The University of Oklahoma; Jing Xue, Nanjing University; Haoyi Yang, Nanjing University  

Discussant: Zhe Zhang, McMaster University  

The Role of Gender in Perceptions of Teaching Excellence by Accounting and Business Students: A Comparison Across Ten Countries. Lies Bouten, IÉSEG School of Management; Natalie T. Churyk, Northern Illinois University; Patricia Everaert, Ghent University; Elizabeth Gordon, Temple University; Nadia Gulkko, University of Lincoln; Seyram Kawor, University of Cape Coast; Camillo Lento, Lakehead University; Nicholas McGuigan, Monash University; Sanlie Middelberg, Northwest University; Saravanan Muthaiyah, Multimedia University; Suresh Kumar Sahoo, Sri Sri University; Nadeeka Withanage, Greenwich University  

Discussant: Carol Pomare, Mount Allison University  

The Impact of COVID-19 on CEO Turnover: Are Female CEOs More Vulnerable? Lerong He, SUNY Brockport; Yin Liu, SUNY Brockport; Khondkar Karim, University of Massachusetts Lowell  

Discussant: Edward R. Walker, University of Central Oklahoma

3.19 Current Topics in Nonprofit Accounting  
**Level 2, Crest 3**  
Accounting - 1.8 CH  

Moderator: C. Catherine Chiang, Elon University  

The Impact of Voluntarily Filing Form 990 on Donations and Government Grants. Wei Hsu, University of Colorado Colorado Springs; Brian McAllister, University of Colorado Colorado Springs  

Discussant: Yina Yang, Harvard University  

The Association Between Reported Data Breaches and Nonprofit Healthcare Entities’ Donations and Grants. Md Saifayat Hossain, University of New Hampshire; Linda Ragland, University of New Hampshire  

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

The Cost of Financial Misconducting Non-Profits. Artem Mikhailovich Joukov, The University of Texas at Dallas; Vikram Nanda, The University of Texas at Dallas; Arun Upadhay, Florida International University  

Discussant: Mary Gibson, Clemson University  

Call Me Maybe? An Experimental Analysis of Donor Backlash to Voluntary Nonprofit Fraud Disclosure. Jonathan Kugel, Christopher Newport University; Julie M. Mercado, Boise State University  

Discussant: Dean Michael Mead, Carr, Riggs & Ingram CPAs and Advisors, LLC

3.20 Relative Performance Information  
**Level 1, Cottonwood 9**  
Accounting - 1.8 CH  

Moderator: Timothy Mallon, Indiana University  


Discussant: Devon Erickson, Utah State University  

Motivating CSR Investment and Social Impact through Relative Performance Information. Jace Garrett, Clemson University; Greg McPhee, Clemson University; Dan Way, Clemson University  

Discussant: Stephen Bachmann, University of Pittsburgh
3.21 Executive Compensation
Level 1, Cottonwood 11
Accounting - 1.8 CH
Moderator: Jun Yang Tan, Drexel University
Effects of Compensation and Non-Compensation-Based Controls for Chief Physicians on the Quality of Care: An Empirical Study. Fabian Dutschkus, Friedrich Schiller University Jena; Christian Lukas, Friedrich Schiller University Jena
Discussant: Arthur Morris, Hong Kong University of Science and Technology
CEO Pay Cuts and Investors’ Perception of Earnings Quality. Ting-Kai Chou, National Cheng Kung University; Wan-Ci Huang, National Cheng Kung University; Ting-Tsen Yeh, Louisiana State University in Shreveport; Yin-Hsuan Chao, Hanshin Department Store
Discussant: Iny Hwang, Seoul National University
Shrink to Greatness? Evidence from Accounting-Return Based Compensation Plans. Samuel Piotrowski, University of Connecticut; Lingling Wang, University of Connecticut
Discussant: M. J. Kim, University of Wisconsin—Madison

3.22 Strategy and Managerial Decisions
Level 1, Cottonwood 7
Accounting - 1.8 CH
Moderator: Iyad Rock, University of Wisconsin—Whitewater
Strategic Alignment between Supply Chain Partners and Supplier Earnings Quality. Hsihui Chang, Drexel University; Rong-Ruey Duh, The Tunghai University; Sheng Liu, Northeastern Illinois University; Raj Mashruwala, University of Calgary
Discussant: Aaron Nelson, The University of Texas at El Paso
Product Strategic Positioning, Managerial Ability and Cost Stickiness of SG&A Expenses. Nai-Hui Su, National Chung Hsing University
Discussant: Sumin Lee, Seoul National University
The Contingent Fit of Management Accounting Practices and Lean Manufacturing—A Textual Analysis Approach. Ling Liu, University of Wisconsin—Eau Claire; Fangjuan Qiu, Xi’an Jiaotong University; Nan Hu, Singapore Management University; Yuman Zhang, Xi’an Jiaotong University
Discussant: Yuxia Sarine Zou, University of Cambridge

3.23 Service Learning, Practices, and Programs
Level 1, Cottonwood 5
Specialized Knowledge - 1.8 CH
Moderator: Junwoo Kim, Oakland University
Effects of Experiential Service Learning on Community Engagement Perception, Sustainability Awareness, and Data Analytics Competency. Eric Lee, University of Northern Iowa; Arif Perdana, Monash University
Discussant: To Be Announced
Investigating the Use of High-Impact Practices in Accounting Programs. Michael E. Ozlanski, Susquehanna University; Andrew J. Felo, Susquehanna University
Discussant: Junwoo Kim, Oakland University
Social Cognitive Learning: A Qualitative Study of Co-Learning for Both Students and Clients in the Volunteer Income Tax Assistance (VITA) Program. Marsha M. Huber, Institute of Management Accountants; Chenchen Huang, Frostburg State University; Qiongyao Zhang, Robert Morris University; Ray Shaffer, Youngstown State University
Discussant: Michael E. Ozlanski, Susquehanna University
5:30 pm–6:30 pm

SECTION BUSINESS MEETING
Gender Issues & Worklife Balance Section
Level 1, Maple 1/2

6:00 pm

Welcome Reception (badge required)
Level 1, Front Range Lawn

Dinner on Your Own
Tuesday Speakers

Carolyn M. Callahan, Brown-Forman College of Business Endowed Chair and School of Accountancy Professor, University Of Louisville

Accounting Scholars: Spark Innovation Now and Ignite Change
Presidential Scholar, Tuesday, August 8, 2023, 8:30 am–9:45 am

Carolyn M. Callahan is the Brown-Forman College of Business Endowed Chair and School of Accountancy Professor at the University of Louisville, where she previously served as Dean of the College of Business and Associate Provost. She started her career at the University of Massachusetts Amherst, and also served on the faculty at the University of Notre Dame and University of Arkansas Walton College of Business, where she led the accounting doctoral program. As a former Faculty Fellow at Financial Accounting Standards Board (FASB), she was appointed to Financial Accounting Standards Advisory Council (FASAC) in 2008. In 2009, she joined The University of Memphis as the School of Accountancy Director and was appointed the KPMG Distinguished Professor of Accounting. Selected as a KPMG Research Fellow early in her career, Carolyn’s research focuses on accounting information transmission and frictions in the capital and product markets. She has published in leading academic journals such as The Accounting Review, Journal of Accounting Research, Contemporary Accounting Research and Accounting Horizons, among others. She has also published practitioner articles directed at financial disclosure challenges in regulated industries. Her published practice research has been presented before the Securities and Exchange (SEC) oversight committees. Her contributions to academic and professional organizations include service as Vice President of the American Accounting Association (AAA) as well as election to officer positions and appointment to many of its committees. Callahan is a founding academic member of The PhD Project and was inducted into The PhD Project Hall of Fame established in 2011 to acknowledge individuals for their outstanding work as mentors and educators. She earned her bachelor’s degree from Ohio Northern University and a master’s of accountancy degree from Bowling Green State University, Ohio. Callahan holds a doctoral degree with dual emphasis (accounting and finance) from Michigan State University, East Lansing. Having served on the editorial board of The Accounting Review for over fifteen years, she is currently an editor for Accounting Horizons.

Thomas J. Lopez, Professor and the Ross-Culverhouse Endowed Chair of Accountancy at The University of Alabama

Diversifying the Academy: Progress and Challenges
Presidential Scholar, Tuesday, August 8, 2023, 8:30 am–9:45 am

Dr. Thomas J. Lopez is a Professor and the Ross-Culverhouse Endowed Chair of Accountancy at The University of Alabama. He earned a Ph.D. in Accounting from Arizona State University, Masters in Taxation from California State University (Hayward) and B.S. in Accounting from Florida International University. He was previously a member of the faculty at the University of South Carolina, Georgia State University and Texas A&M University. His research interests are primarily in the areas of non-recurring items, executive compensation and various aspects of analysts’ forecasts. His research is published in a variety of journals including the Journal of Accounting Research, Journal of Accounting and Economics, The Accounting Review, Review of Accounting Studies, the Journal of Business Finance & Accounting, the Journal of Accounting and Public Policy, Accounting Horizons and the Journal of the American Taxation Association. He previously served on the editorial board of The Accounting Review. Lopez has been affiliated with the PhD Project in various capacities since he spoke at their first conference in December 1994. He was inducted into the PhD Project Hall of Fame in 2012.
Tuesday Luncheon Speaker

Siri Lindley, World Champion Triathlete, High-Performance Coach and One of Tony Robbins’ Favorite Motivational Speakers
Thriving and Growing Through Challenges
Tuesday, August 8, 2023, 12:00 pm–1:45 pm

“It’s never too late to live the life you always dreamed.” —Siri Lindley

Siri Lindley barely knew how to swim when she began the training regimen that would lead her to conquer prestigious triathlons such as the ITU World Championships. Today, as the world’s former #1 ranked triathlete, an in-demand coach, one of Tony Robbins favorite motivational speakers, and cancer survivor, Siri has made it her business to change lives for the better.

Siri shares fear-shattering strategies for changing the thoughts, habits, and behaviors that hold people and organizations back. With an infectious and authentic passion, she empowers audiences to strive for peak performance, work through and ultimately conquer the demons of fear and self-doubt.

Siri failed early and often before she found her formula for success and shares the story of how her early insecurities caused and controlled much of that failure. At the age of 23, she was disowned by her father after coming out as gay and blamed him for everything bad that went on in her life. She also suffered from chronic performance anxiety that sabotaged her early competitions until she met an eccentric coach who helped transform her into a world champion. In turn, she now coaches many of the world’s top athletes, helping them heighten their performance.

During her pro career, Siri dominated the International Triathlon Union World Rankings; she was the 2001 ITU World Champion, won 13 World Cup races including the World Cup Series in 2001 and 2002, when she was the number one ranked triathlete in the world. As a coach she has mentored and trained numerous #1 ranked triathletes to achieving Olympic medals and World Championship crowns distances.

But performance anxiety, nagging self-doubt and obsessive-compulsive disorder have not been Siri’s only challenges. In late 2019, Siri faced her most difficult battle yet when she was diagnosed with Acute Myeloid Leukemia. Given less than a 10% chance of survival at the time of her diagnosis, she was fortunate to become eligible for a new treatment and was pronounced cancer-free by her doctors in May of 2020.

Today Siri helps teams win by living fearlessly, developing the critical traits needed for authentic leadership and building business team mindsets for resilience and success. She establishes a remarkable connection with every audience member and gets to the heart of habits and rituals that drive high performance.

In her book, Surfacing: From the Depths of Self-Doubt to Winning Big and Living Fearlessly, Siri offers a breathtakingly honest and bold account of her journey to self-belief and self-discovery and unlocking the champion within. Siri’s second book, Finding a Way: Taking the Impossible and Making it Possible (2023), provides readers with the tools needed to overcome their struggles and achieve the life they want to live.

Trailer for her new documentary, “Tri/Me: The Siri Lindley Story”
https://vimeo.com/734084065/c8f7bda2dc

TUESDAY, AUGUST 8, 2023

7:00 am–8:15 am

SECTION BREAKFASTS WITH BUSINESS MEETING (PRE-PURCHASE REQUIRED FOR BREAKFAST)

Accounting Information Systems Section
Level 1, Juniper Ballroom C

Diversity Section
Level 1, Cottonwood 9

7:30 am–7:30 pm

Career Center
Level 1, Juniper Ballroom A/B

8:00 am–12:15 pm

Exhibit Hall
Level 2, Aurora Exhibit Hall 1

8:00 am–5:00 pm

Registration
Level 2, Aurora Ballroom Foyer

Member Services/Help Desk
Level 2, Aurora Ballroom Foyer

Service Project
Level 2, Aurora Ballroom Foyer

8:30 am–9:45 am

Plenary Session
Level 2, Aurora Ballroom A

Accounting - 1.0 CH

Presidential Scholar Speaker: Carolyn M. Callahan, University of Louisville

Accounting Scholars: Spark Innovation Now and Ignite Change

Presidential Scholar Speaker: Thomas J. Lopez, The University of Alabama

Diversifying the Academy: Progress and Challenges

Presentations:

Accounting Hall of Fame Inductions
Robert Kalb Elliott (1941–2022)
William Mitchell Lybrand (1867–1960)
Aulana Louise Peters
Gordon Peter Wilson (1946–2020)

Outstanding Accounting Educator Award (sponsored by PricewaterhouseCoopers Foundation)
Lillian F. Mills, The University of Texas at Austin
Poh-Sun Seow, Singapore Management University
8:30 am–9:45 am

**Issues in Accounting Education Best Paper Award**
Sid C. Bundy, Tennessee Technological University  
Partha S. Mohapatra, California State University, Sacramento  
Matthew Sooy, Western University  
Dan N. Stone, University of Kentucky  
and  
Lindsay M. Andiola, Virginia Commonwealth University  
Denise Hanes Downey, Villanova University  
Christine E. Earley, Providence College  
Devon Jefferson, Virginia Commonwealth University

9:45 am–10:15 am

**Coffee Break**
Level 2, Aurora Exhibit Hall 1

9:45 am–11:00 am

**Emerging and Innovation Research**
Level 2, Aurora Exhibit Hall 1

10:15 am–11:45 am

**PANEL SESSIONS**

4.01 **Presidential Scholars Follow-Up Panel**
**Level 2, Summit 7**
Personal Development - 1.8 CH
Moderator: Mark Dawkins, University of North Florida  
Panelists: Carolyn M. Callahan, University of Louisville  
Thomas J. Lopez, The University of Alabama

4.02 **The Power of STEM in Accounting Education—Improving Outcomes and Increasing Enrollments**
**Level 2, Crest 3**
Personal Development - 1.8 CH
Moderator: Varun Jain, Miles Education  
Panelists: John D. Keyser, Case Western Reserve University  
Uday Murthy, University of South Florida

4.03 **Applying the COSO Internal Control Framework to Build Trust in Sustainable Business Information**
**Level 1, Maple 4**
Accounting - 1.8 CH
Moderator: Sharri Littan, Institute of Management Accountants  
Panelists: Timothy Hedley, Fordham University  
Barbara Porco, Fordham University
4.04 Attracting Students to the Profession and Professors to Governmental Accounting and Auditing
Level 1, Juniper Ballroom C
Accounting (Governmental) - 1.8 CH
Moderator: David Bean, Former Governmental Accounting Standards Board (GASB) Director of Research and Technical Activities
Panelists: David Bean, Former Governmental Accounting Standards Board (GASB) Director of Research and Technical Activities
       Jim Brown, Former GASB member and Retired Partner, BKD, LLP (now FORVIS, LLP)
       Keri Hunter, State Auditor, Colorado
       Kris Knight, Deputy Secretary of State, Delaware and GASB Member
       Terry Patton, Midwestern State University and Federal Accounting Standards Advisory Board (FASAB) member

4.05 ESG Regulatory Landscape Developments (U.S. SEC vs. INTL)
Level 2, Crest 4/5
Accounting - 1.8 CH
Moderator: Brigitte Muehlmann, Babson College
Panelists: Anita Chan, KPMG
          Bryce Ehrhardt, KPMG

4.06 Demystifying Your Accounting Pipeline
Level 2, Summit 6
Personnel/Human Resources - 1.8 CH
Moderator: To Be Announced
Panelists: Zlatana Alibegovic, Center for Audit Quality
          Katie Camacho-Smith, TikTok
          Magge Haider, TikTok

4.07 Teaching Management and Cost Accounting with Data Analytics
Level 1, Maple 3
Accounting - 1.8 CH
Moderator: Margaret Cella, Center for Audit Quality
Panelists: Kip Holderness, University of West Virginia
          Vern Richardson, University of Arkansas

4.08 Preparing Your Student to Work Alongside Neurodiverse Co-Workers
Level 2, Summit 8/9
Specialized Knowledge - 1.8 CH
Moderator: Rose Layton, University of Southern California
Panelists: Cathy Scott, University of North Texas, Dallas
          Sandeep Draviam, KPMG
          Jonathan Liljegren, Brigham Young University
          J. P. Price, EY

4.09 Trends Report Overview
Level 1, Cottonwood 6
Specialized Knowledge - 1.8 CH
Moderator: Jan Taylor, AICPA & CIMA
Panelists: Holly Hawk, Clemson University
          Jan Taylor, AICPA & CIMA
4.10 Women in Accounting and Other Accounting History
Level 1, Maple 5
Accounting - 1.8 CH
Moderator: Yvette Lazdowski, University of New Hampshire
America’s First Female Big 8 Partner. Tonya K. Flesher, The University of Mississippi; Dale L. Flesher, The University of Mississippi
Discussant: Jennifer Reynolds-Moehrle, University of Missouri—St. Louis
Midcentury CPAs: Accounting Professionals in the 1950 U.S. Census. Diane H. Roberts, University of San Francisco
Discussant: Deirdre M. Collier, Fairleigh Dickinson University
Cold Accounting: The Impact of Colorism on the 1862 Valuations of Emancipated Persons in Washington, D.C. Deirdre M. Collier, Fairleigh Dickinson University; Tom Tyson, St. John Fisher University (Emeritus)
Discussant: Daniel Tinkelman, Brooklyn College—CUNY
Exploring Limited U.S. Accounting Discourse on Cooperative Entities. Louella J. Moore, Washburn University
Discussant: Garen Markarian, Université de Lausanne

4.11 Tax Enforcement and Regulation
Level 1, Cottonwood 3
Taxes - 1.8 CH
Moderator: Kuan-Chen (K. C.) Lin, Central Michigan University
Regulatory Attention Across the Supply Chain: Evidence from the IRS. Jenny L. Brown, Arizona State University; Christian S. Paparcuri, City University of Hong Kong; Christina M. Paparcuri, Indiana University; Han Stice, Chinese University of Hong Kong
Discussant: Jenna El-Khalili, University of Florida
Do the Existence and Form of Dispute Resolution Impact Transfer Pricing Decisions? Annalena B. Form, Georg-August-University Goettingen; Andreas Oestreicher, Georg-August-University Goettingen; Robert Schwager, Georg-August-University Goettingen
Discussant: Amanda Marino, San Diego State University
Differential Responses to Tax Regulation: The Case of Schedule UTP. David Tree, Old Dominion University; Dilin Wang, Grand Valley State University; Peter Frischmann, Idaho State University and Oregon State University (Retired)
Discussant: Mehmet Cemil Kara, The University of Kansas
Changes in Transfer Pricing Regulations and Corporate Investment Decisions. Mehrzad Azmi, Towson University; Reyhaneh Safaei, Paderborn University
Discussant: Sabrina Chi, California State University, Fullerton

4.12 Auditor Reputation
Level 1, Cottonwood 9
Auditing - 1.8 CH
Moderator: Christiana Antwi-Obimpeh, The University of Texas at San Antonio
Is Audit Firms’ Social Performance Associated with Audit Firm Reputation? Evidence from China. Dongliang Lei, William Paterson University; Jiaxin Liu, Morgan State University; Joseph Zhang, The University of Memphis; Yu Zhou, Guangdong University of Finance and Economics
Discussant: Dana A. Forgione, Texas A&M University—Corpus Christi
Client Firm Disclosure Quality and Auditor Reputation. Wuchun Chi, National Chengchi University; Chien-Min Kevin Pan, National Chengchi University; Anxuan Xie, Tamkang University
Discussant: Xiaoli Guo, University of North Dakota
Accounting Firms’ Corporate Social Responsibility Activities: Determinants and Consequences. Feng Gao, Rutgers, The State University of New Jersey; Jagan Krishnan, Temple University; Sri Ramamoorti, University of Dayton; Muktak K. Tripathi, Temple University
Discussant: Beverly Larson, Arizona State University

4.13 Social Ties and Auditing
Level 1, Cottonwood 11
Auditing - 1.8 CH

Moderator: Jessica Berube, Virginia Polytechnic Institute and State University

Auditor Clique Power and Client Allocation. Songsheng Chen, Beijing Institute of Technology; Rui Li, China Agricultural University; Jian Zhou, University of Hawaii at Manoa
Discussant: Yiye Liu, City University of Hong Kong

A Long-Lasting Impact of School Ties on Entry-Level Auditors’ Professional Development and Audit Quality. Peng-Chia Chiu, The Chinese University of Hong Kong; Xinming Liu, Xiamen University; Hung-Chao Yu, National Chengchi University
Discussant: Siqi Fan, University of Hawaii at Manoa

Do Relationships Between Audit and Non-Audit Service Providers Impact Audit Quality? Jill Bisco, Illinois State University; Allen D. Blay, Florida State University; Kathleen McCullough, Florida State University; E. Tice Simans, Illinois State University
Discussant: Eric Rapley, Colorado State University

4.14 Communication with Shareholders
Level 1, Cottonwood 1
Accounting - 1.8 CH

Moderator: Leah Baer, University of Missouri

Independent or Informed? How Combining the Roles of Corporate Secretary and Chief Legal Officer Impacts Legal Risk. Jagadison K. Aier, George Mason University; Justin Hopkins, University of Virginia; Syrena Shirley, Columbia University
Discussant: Leah Baer, University of Missouri

Corporate Governance and Conservative Voluntary Disclosures. George Drymiotes, Texas Christian University; Zijun Liu, Rice University; Konduru Sivaramakrishnan, Rice University
Discussant: Jedson Pinto, The University of Texas at Dallas

4.15 Current Issues in Accounting
Level 1, Cottonwood 2
Accounting - 1.8 CH

Moderator: Sarah Noor, Texas A&M University

The Role of High-Skilled Foreign Accounting Labor in Shaping U.S. Startup Outcomes. Daniel Aobdia, The Pennsylvania State University; Bobby Carnes, University of Florida; Kevin James Munch, University of Florida
Discussant: Liya Hou, St. Cloud State University

Accounting Comparability and the Accuracy of Management Earnings Forecasts in Japan. Wenjun Kuang, Osaka University
Discussant: Phong Truong, The Pennsylvania State University

Under the “Spotlight:” Media Attention and Greenwashing. Rong (Irene) Zhong, University of Illinois at Chicago; Jody Grewal, University of Toronto
Discussant: Hunter Pearson, University of Oregon
## Executive Compensation and Incentives

### Level 1, Spruce 3

**Accounting - 1.8 CH**

**Moderator:** Rustam Zufarov, University of Illinois at Chicago

**CEO Extraversion and Stock Price Efficiency.** Xiaoran Huang, Xiamen University; Shengmin Hung, Soochow University; Zheng Qiao, Xi’an Jiaotong University

**Discussant:** Rustam Zufarov, University of Illinois at Chicago

**Long-Term Accounting-Based Plans and Managerial Myopia.** Ying Cao, Chinese University of Hong Kong; Yanqiong Li, Shanxi University; Yong George Yang, Chinese University of Hong Kong

**Discussant:** Olga Usvyatsky, Boston College

**Sales-Based CEO Incentive and Consumer Fraud.** Yuan Ji, The University of Texas at Arlington; Triza Nganga, The University of Texas at Arlington; Yanfeng Xue, George Washington University

**Discussant:** Ching-Chuan Wang, The University of Utah

## Information Sources

### Level 1, Spruce 4

**Accounting - 1.8 CH**

**Moderator:** Wenwei Lin, University of Minnesota

**Venture Capital’s Influence on Startup Media Coverage.** Brian Baik, Harvard University; Albert Shin, Harvard University

**Discussant:** Geoffrey Pears, Rice University


**Discussant:** Wenwei Lin, University of Minnesota

**Expert Network Calls.** Sean Cao, University of Maryland; Clifton Green, Emory University; Lijun Lei, The University of North Carolina at Greensboro; Shaojun Zhang, The Ohio State University

**Discussant:** Summer Zhao, University of California, Berkeley

## Investment and Earnings Quality

### Level 1, Spruce 2

**Accounting - 1.8 CH**

**Moderator:** Alyssa Moore, Florida State University

**Impairment Incentives of Early-Stage Exploration Firms.** Pauline Lam, New York University

**Discussant:** Sudipta Basu, Temple University

**Estimating Maintenance CapEx.** Venkat Ramana Reddy Peddireddy, China Europe International Business School

**Discussant:** Timothy Haight, Loyola Marymount University

**The Joint Decision Over Investment, Financing, and Accounting Discretion: Evidence from a Structural Model.** George Batta, Claremont McKenna College; Thomas Ruchti, U.S. Department of the Treasury

**Discussant:** Beatrice Michaeli, UCLA
4.19 Fraud Teaching Cases and Studies Examining the Intersection of Diversity and Fraud
Level 1, Spruce 1
Accounting - 1.8 CH
Moderator: Shih-Bin Wu, National Cheng Kung University

Confronting Bias in Whistleblowing: How Race, Gender, and Marital Status Intersect in the Reporting of Unethical Conduct. Ruwan Adikaram, University of Minnesota, Duluth; Alyssa Ong, Pepperdine University; Andrea Scheetz, Georgia Southern University
Discussant: To Be Announced

Financial Fraud, Hispanics, and Transgenerational Bonds. Jesus R. Jimenez Andrade, Texas A&M University—San Antonio
Discussant: To Be Announced

A Teaching Case Applying Benford’s Law to Detect Credit Card Fraud Using Microsoft Excel. Alan He, Carroll University; Chih-Chen Lee, Northern Illinois University; Chih-Chen Lee, Northern Illinois University; Wei-Cheng Milton Shen, The University of Alabama in Huntsville
Discussant: To Be Announced

Helping to Reduce Accounting Fraud at the Core. Mary Gibson, Clemson University; Mary Gibson, Clemson University
Discussant: To Be Announced

4.20 Corporate Investment Choices and Public Policies
Level 1, Cottonwood 4
Accounting - 1.8 CH
Moderator: To Be Announced

Climate Risk Engagement by Pension Funds: An International Comparison. Paul J. M. Klumpes, Aalborg University
Discussant: Ciel Deng, University of Pittsburgh

Role of Chief Technology Officer in Improving Corporate Innovation Efficiency. Ji Woo Ryou, West Virginia University; Qiu Zheng, West Virginia University
Discussant: Feng Ding, Huazhong University of Science and Technology

4.21 Performance Management
Level 1, Cottonwood 7
Accounting - 1.8 CH
Moderator: Mark Friedman, University of Miami

The Effect of Electronic Medical Records on Hospital Utilization Costs. Luminita Enache, University of Calgary; Susanna Gallani, Harvard University; Xue Guo, The University of North Carolina at Charlotte; Edward J. Riedl, Boston University
Discussant: Christian Lukas, Friedrich Schiller University Jena

Discussant: Minjia Li, University British Columbia

Constraints, Stress and Organizational Performance. Mark Anderson, University of Calgary; Rajiv Banker, Temple University; Yan Ma, University of Calgary
Discussant: Mami Kayama, Georgetown University

4.22 Professional Accountability
Level 2, Summit 11
Accounting - 1.8 CH
Moderator: Steven M. Mintz, California Polytechnic State University, San Luis Obispo

Submit-to-Accept Delays in Accounting: Determinants, Comparisons to Other Business Disciplines, and Tenure Consequences. Ronen Gal-Or, Bentley University; Patrick Joseph Hurley, Northeastern University; Warren Robert Knechel, University of Florida; Heather Lynn Pesch, Oregon State University
Discussant: Timothy J. Fogarty, Case Western Reserve University
Moneyed Hearts and Minds: The Triumph of the Commercial Logic in the Socialization of U.S. Tax Accountants. Timothy J. Fogarty, Case Western Reserve University; R. Drew Sellers, Kent State University; David E. Jones, Temple University
Discussant: Steven M. Mintz, California Polytechnic State University, San Luis Obispo
Reinventing Accounting Ethics: Commercial Advertisement and Professionalism at the Millennial Moment. Timothy J. Fogarty, Case Western Reserve University; Vaughan S. Radcliffe, Western University
Discussant: Sabrin A. Stewart, Jacksonville University

4.23 Faculty and Student Perspectives

Level 1, Cottonwood 5
Specialized Knowledge - 1.8 CH

Moderator: Frances Stott, Ohio University
The Impact of Ethical Leadership in Academia: A Study of Accounting Faculty. Donald L. Aatail, Kennesaw State University; Katherine Taken Smith, Texas A&M University—Corpus Christi; L. Murphy Smith, Texas A&M University—Corpus Christi; Amine Khayati, Kennesaw State University
Discussant: Timothy J. Fogarty, Case Western Reserve University
Focusing on the CPA Exam: An Analysis of the CPA Exam Performance of Traditional, Delayed, and Non-Traditional Candidates. Stephan Davenport, The University of Tennessee at Chattanooga; Jared Soileau, Louisiana State University; Spencer Usrey, The University of Tennessee at Chattanooga; Thomas Z. Webb, The University of Mississippi
Discussant: Amine Khayati, Kennesaw State University
Biases from Grades in Student Evaluations of Instructors: A Quasi-Experiment. Jeremy Arkes, Recovering Economist; Robert J. Eger, Bellarmine University
Discussant: To Be Announced

AAA Luncheon (Pre-Purchase Required for Lunch)
Level 2, Aurora Ballroom A
Accounting - 1.0 CH

Speaker: Siri Lindley, World Champion Triathlete, High Performance Coach and One of Tony Robbins’ Favorite Motivational Speakers
Thriving and Growing Through Challenges

Presentations:
AAA-AACSB-RRBM Award for Research Impacting Societal Challenges (sponsored by the AACSB)
Sudipta Basu, Temple University
Justin Vitanza, US Securities and Exchange Commission
Wei Wang, Temple University
Xiaoyu (Ross) Zhu, Lingnan University, Sun Yat-sen University
Accounting Horizons Best Paper Award
Amanda M. Convery, University of Delaware
Matt Kaufman, Portland State University
Terry D. Warfield, University of Wisconsin—Madison
Distinguished Contributions to Accounting Literature Award
Peter M. Clarkson, The University of Queensland
Yue Li, University of Toronto
Gordon D. Richardson, University of Toronto
Florin P. Vasvari, London Business School
Innovation in Accounting Education Award (sponsored by the Ernst & Young Foundation)
Tracy Noga, Bentley University
David Szymanski, Bentley University

Lifetime Service Award
Karen Pincus, University of Arkansas
Jan R. Williams, The University of Tennessee

Outstanding Service Award
Elaine G. Mauldin, University of Missouri

Exhibit Hall
Level 2, Aurora Exhibit Hall 1

PANEL SESSIONS

5.01 The CPA Evolution: A Topical Comparison Between the 2024 Exam Blueprints and the 2021 Exam Blueprints
Level 2, Crest 4/5
Accounting - 1.8 CH
Moderator: Bambi Hora, University of Central Oklahoma
Panelists: Jaclyn Prentice, University of Central Oklahoma
Paula Sanders, University of Central Oklahoma
Edward Walker, University of Central Oklahoma

5.02 George Krull/Grant Thornton EDGE in Teaching Award and the Mark Chain/Deloitte Award Winners Panel
Level 2, Summit 7
Accounting - 1.8 CH
Moderator: Jan Taylor, AICPA & CIMA
Panelists: Holly Hawk, Clemson University
Daniel E. O’Leary, University of Southern California

5.03 Perceived Inclusion and Belonging: Evidence from Neurodivergent Accountants
Level 1, Juniper Ballroom C
Accounting - 1.8 CH
Panelists: Susie Duong, Institute of Management Accountants
Loreal Jiles, Institute of Management Accountants

5.04 AAA-AACSB-RRBM Award for Research Impacting Societal Challenges
Level 1, Maple 1/2
Accounting - 1.8 CH
Moderator: Sandra C. Vera-Muñoz, Notre Dame University
Presenter: Wei Wang, Temple University
Co-Authors: Sudipta Basu, Temple University
Justin Vitanza, SEC
Lingnan Zhu, Sun Yat-sen University
5.05 Beyond Checking the Box: Making it Real: Success and Repercussion from DEIB Efforts in Accounting Academics  
Level 2, Summit 8/9  
Accounting - 1.8 CH  
Moderator: Veena Brown, University of Wisconsin—Milwaukee  
Panelists: Diego J. Baca, CPA, Senior Manager in EY and Chair of the Colorado Society of CPAs Board of Directors  
Stephani Mason, DePaul University  
Norma Ramirez Montague, Wake Forest University  
Cynthia W. Turner, The Ohio State University  

5.06 Research Wanted! Seismic Shift in Financial Reporting of Long-Duration Insurance Contracts  
Level 1, Maple 3  
Accounting - 1.8 CH  
Moderator: Christine A. Botosan, Financial Accounting Standards Board  
Panelist: Jennifer Weiner, EY  

5.07 Perspectives and Directions of International Audit Research  
Level 2, Crest 3  
Auditing - 1.8 CH  
Moderator: Feng Chen, University of Toronto  
Panelists: Herita Akamah, University of Nebraska—Lincoln  
Brant Christensen, Brigham Young University  
Divesh S. Sharma, Kennesaw State University  
Dechun Wang, Texas A&M University  

5.08 Ideas for Integrating ESG into Introductory Accounting Courses  
Level 1, Maple 4  
Accounting - 1.8 CH  
Moderator: Kristine Brands, United States Air Force Academy  
Panelists: Kathleen Bakarich, Hofstra University  
Tamara Kowalczyk, Appalachian State University  
Tracie Miller, Franklin University  
Wendy Tietz, Kent State University  

5.09 Not Your Parents’ Beta Alpha Psi!  
Level 1, Cottonwood 6  
Specialized Knowledge - 1.8 CH  
Moderators: Margaret Fiorentino, Beta Alpha Psi Executive Director  
Teresa Conover, University of North Texas and Director for Global Activities  
Panelist: Jennifer Cainas, University of South Florida, 2023 Outstanding Faculty Advisor recipient  
Scott McQuillan, Deloitte LLP, Past President  
Mark Myring, Florida International University, Beta Alpha Psi President  
Jan Taylor, AICPA Academic in Residence, Past President
5.10 Best Practices in Introductory Accounting Courses

Level 2, Summit 6
Auditing - 1.8 CH
Moderator: To Be Announced
Panelist: Amy Monson, St. Louis Community College

5.11 Cybersecurity

Level 1, Maple 5
Information Technology - 1.8 CH
Moderator: Sara A. Khaled, Florida Atlantic University
The Impact of Cybersecurity Assurance and Cybersecurity Insurance Disclosure on Investors. Jiehui Huang, University of South Florida; Uday Murthy, University of South Florida
Do Firms Disclose Firm-Specific Cybersecurity Risks? The Effect of the SEC’s Cybersecurity Disclosure Guidance on Firms’ Cybersecurity Risk Disclosure. Arion Cheong, Stevens Institute of Technology; Kyungha Lee, Rutgers, The State University of New Jersey; Won Gyun No, Rutgers, The State University of New Jersey
Employee Turnover, Peer Information, and Cybersecurity Investment. Luther Luofan Bu, Hong Kong Baptist University
Contagion or Competitive Effects?: Lenders’ Response to Peer Firm Cyberattacks. Amy Sheneman, The Ohio State University

5.12 Financial Reporting and Taxes

Level 1, Cottonwood 3
Taxes - 1.8 CH
Moderator: Linda H. Chen, University of Idaho
Accounting for Tax Uncertainty Over Time. Mary Cowx, Arizona State University; Mary Vernon, University of Connecticut
Discussant: Tyle Menzer, The University of Iowa
Valuation of Tax Expense: A Decomposition Approach. Sue Mei, Florida International University; Abhijit Barua, Florida International University
Discussant: Jessica Cunningham, Boston University
Taxes and Earnings Uncertainty. Steven Savoy, University of Illinois at Chicago; Stephanie Sikes, University of Illinois at Chicago
Discussant: Hannah Smith, The University of Memphis
Why Has There Been No Surge in LIFO Adoptions with Renewed Inflation? Qianhua Ling, Marquette University
Discussant: Matthew J. Erickson, Virginia Polytechnic Institute and State University

5.13 Auditor Skepticism & Independence

Level 1, Cottonwood 11
Auditing - 1.8 CH
Moderator: Abdullah AlMoshaigeh, Georgia State University
The Objectivity of Accounting Professionals Based in India. Cristina Bailey, The University of New Mexico; Rich Brody, The University of New Mexico; Gaurav Gupta, The University of North Carolina at Wilmington; Jonathan Nash, University of New Hampshire
Discussant: Timothy J. Fogarty, Case Western Reserve University
Are Audit Fees Discounted by Successor Auditors? Nicholas Hallman, The University of Texas at Austin; Minjae Kim, The University of Texas at Austin; Jaime Schmidt, The University of Texas at Austin
Discussant: Chih-Ying Chen, Singapore Management University
5.14 Audit Partners II  
Level 1, Cottonwood 9  
Auditing - 1.8 CH
Moderator: Li Brooks, Texas A&M International University
Stepford Partners: Do Gender Differences Among U.S. Audit Partners Survive Isomorphic Processes? Marcus M. Dorey, The University of Alabama; Millie Hutton, The University of Alabama; Thomas J. Lopez, The University of Alabama
Discussant: Yiyi Liu, City University of Hong Kong
Audit Partner Ethnicity and Salient Audit Phenomena. Gopal V. Krishnan, Bentley University; Zvi Singer, HEC Montreal; Jing Zhang, University of Colorado Denver
Discussant: Michael Mowchan, Baylor University
Audit Partners’ Social Media Presence and Audit Fees. Tonghui Xu, The University of Kansas; Chan Li, The University of Kansas; Matthew Beck, The University of Kansas
Discussant: Lingting Jiang, University of Cincinnati

5.15 Customers as a Stakeholder  
Level 1, Cottonwood 5  
Accounting - 1.8 CH
Moderator: Zeyu Ou, University of Miami
Corporate Social Responsibility and Consumer Behavior. Svenja Dube, Fordham University; Hye Lee, Fordham University; Danye Wang, The University of Iowa
Discussant: Anthony Joffre, University of Miami
Customers’ Response to Firms’ Disclosure of Social Stances: Evidence from Voting Reform Laws. Hengda Jin, Texas A&M University; Kenneth Merkley, Indiana University; Anish Sharma, University of Georgia; Karen Tor, Villanova University
Discussant: Zeyu Ou, University of Miami
Suppliers’ ESG and Disclosure of Customers’ Information. Yixing (Ivee) Che, University of Waterloo; Changling Chen, University of Waterloo; Yifei Kuang, University of Waterloo
Discussant: Jinseo Kang, The University of Arizona

5.16 Implications of New Accounting Standards  
Level 1, Spruce 4  
Accounting - 1.8 CH
Moderator: George S. Lu, The Ohio State University
Heterogeneity in the Financial-Reporting Effects of ASC 606 Adoptions: Evidence from an Industry-Focused Approach. Diana Choi, Purdue University; Sehwa Kim, Columbia University; Xue Wang, The Ohio State University
Discussant: Rachel Scott, University of Georgia
An Evaluation of the Informativeness of the Dual-Classification System for Leases. Derek Christensen, University of Wisconsin—Madison
Discussant: Brian Monsen, Ohio State University

5.17 Mergers and Acquisitions  
Level 1, Spruce 2  
Accounting - 1.8 CH
Moderator: Kimberlyn K. George, University of California, Berkeley
Speaking About Mergers and Deal Outcomes: An Examination of Analyst Report Tone Surrounding Merger Announcements. Nicolaus Wallner, WU Vienna University of Economics and Business
Discussant: Kimberlyn K. George, University of California, Berkeley
How Advisor Contracts in Mergers and Acquisitions Spark Agency Conflict. Jingyu Xu, University of Connecticut
Discussant: Daniel Wangerin, University of Wisconsin—Madison

The Effectiveness of Regulatory Minority Institutional Shareholder Activism in M&A: Evidence from China Securities Investor Services Center. Bo Lyu, Harbin Institute of Technology; Jingjing Li, Harbin Institute of Technology; Wei Qiang, Harbin Institute of Technology; Xiaohong Yu, Harbin Institute of Technology
Discussant: Haomiao He, University of California, Irvine

5.18 Textual Analysis and Disclosure Properties
Level 2, Summit 11
Accounting - 1.8 CH
Moderator: Youngseok Moon, Georgia State University

The Fast and the Circuitous: Semantic Progression as a Type of Disclosure Complexity. Nicholas Guest, Cornell University; Jiawen Yan, Cornell University
Discussant: Bok Baik, Seoul National University

Forward-Looking Statements and Investor Trading Costs. Jing-Chi Chen, The University of Memphis; Pankaj Jain, The University of Memphis; Sabatino Silveri, The University of Memphis
Discussant: Steve Hillegeist, Arizona State University

Does the Market Read as Humans? An Exploratory Study. Andrea Bafundi, University of Padova; Marco Caserta, IE University; Marco Trombetta, IE University
Discussant: Matthew DeAngelis, Georgia State University

5.19 The Role of Information in Debt Markets
Level 1, Cottonwood 2
Accounting - 1.8 CH
Moderator: Ying-Chi Huang, Singapore Management University

Debtholder-Focused Investor Communication and Out-of-Court Public Debt Restructuring. Stacey Choy, University of Toronto; Christine Liu, University of Toronto; Dushyantkumar Vyas, University of Toronto
Discussant: Francisco Dimas Pena-Romera, Arizona State University

Credit Sentiments in Conference Calls and Bond Market Returns. Xiao-Jun Zhang, University of California, Berkeley; Summer Zhao, University of California, Berkeley
Discussant: Ying-Chi Huang, Singapore Management University

5.20 Analyst Disagreement
Level 1, Spruce 1
Accounting - 1.8 CH
Moderator: Laura Kettell, University of Colorado Boulder

Consensus? An Examination of Disagreement Among Forecast Data Providers. Stephannie Larocque, University of Notre Dame; Jessica Watkins, University of Notre Dame; Eric Weisbrod, The University of Kansas
Discussant: Thomas Ruchti, U.S. Department of the Treasury

Opinion Divergence, Abnormal Earnings Announcement Trading Volume, and Post-Earnings Announcement Returns. Matthew Driskill, Texas State University
Discussant: Laura Kettell, The University of Texas at Austin

Establishment-Level Life Cycle and Analysts’ Forecasts. Sudipta Basu, Temple University; Xin Dai, Drexel University; Caroline Lee, ESSEC Business School
Discussant: Vivek Raval, University of Illinois at Chicago
5.21 Current Topics in Governmental Accounting II
Level 1, Spruce 3
Accounting (Governmental) - 1.8 CH

Moderator: Dean Michael Mead, Carr, Riggs & Ingram CPAs and Advisors, LLC

- Investigating the Market Reaction to Components of Deferred Outflows and Deferred Inflows of Resources on Municipal Financial Statements. Jacqueline L. Reck, University of South Florida; Linda Ragland, University of New Hampshire
- The Impact of Capping the SALT Deduction on Municipal Bond Pricing. Mikhail Pevzner, University of Baltimore; Alan Reinstein, Wayne State University; Alan Reinstein, Wayne State University; Matt Wynter, Stony Brook University, SUNY; Tong Yao, The University of Iowa
- Audit Quality and Rural Markets. Jacqueline L. Reck, University of South Florida; Tammy R. Waymire, Middle Tennessee State University

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

5.22 Corporate Disclosure Transparency and Access to Funding
Level 1, Cottonwood 4
Accounting - 1.8 CH

Moderator: Neel Kamal Purohit, S. S. Jain Subodh P. G. College

- The Interplay Between International Financial Reporting and Local Disclosure Rule: Evidence from Oil and Gas Companies. Niclas Hellman, Stockholm School of Economics; Mariya N. Ivanova, Stockholm School of Economics; Zeping Pan, Stockholm School of Economics
- Firms' Access to Informal Financing: The Role of Shared Managers in Trade Credit Access. Feng Ding, Huazhong University of Science and Technology; Qiliang Liu, Jiangxi University of Finance and Economics; Hanzhong Shi, Huazhong University of Science and Technology; Wenming Wang, Zhejiang University; Shan Wu, Xi'an Jiaotong, Liverpool University
- Consequences of the Change of the Delisting Regulation in China's Stock Markets? Initial Evidence. Li Huang, Eastern Washington University; Dan Yang, Beijing Foreign Studies University; Liu (Leo) Yang, Southeast Missouri State University; Ziying Yang, Southwestern University of Finance and Economics

Discussant: Xiaofan Huang, University of Missouri

5.23 Environment and Social Issues
Level 1, Cottonwood 7
Accounting - 1.8 CH

Moderator: Yuxia Sarine Zou, University of Cambridge

- Climate-Linked Pay and Supply Chain Management. Minjia Li, The University of British Columbia
- Why Do Investment Companies Abandon Sustainability? Yuxia Sarine Zou, University of Cambridge and Nanyang Technological University
- ESG as Life-Time Warranty: Economic Consequences of China's ESG Accountability Regulation. Donghe Yang, Renmin University of China

Discussant: Zhe Zhang, McMaster University
5.24 Education and Analytical Frameworks

Level 1, Cottonwood 1
Information Technology - 1.8 CH

Moderator: Cindy Yoshiko Shirata, Tokyo International University

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

Case Study: Bitfinex Bitcoin Hack, Money Laundering, and Arrest. Glen L. Gray, California State University, Northridge

IoT as Audit Evidence: A Reasonable Assurance Framework. Zamil Alzamil, Majmaah University; Deniz Appelbaum, Montclair State University; Rob Nehmer, Oakland University

Designing Equitable AI Systems: Pragmatizing Rawl’s Theory of Social Justice. Hussein Issa, Rutgers, The State University of New Jersey; Deniz Appelbaum, Montclair State University; Hilal Atasoy, Rutgers, The State University of New Jersey; Wayne Eastman, Rutgers, The State University of New Jersey

Making it Possible for Auditing AI: A Framework of AI Auditable. Yueqi Li, University at Albany, SUNY; Sanjay Goel, University at Albany, SUNY

Research Interaction Forum

Level 2, Aurora Exhibit Hall 1

3:00 pm–4:30 pm

Coffee Break and AAA Drawing for 2024 Annual Meeting Hotel Nights, see page 8 for details

Level 2, Aurora Exhibit Hall 1

4:00 pm–5:30 pm

Panel Sessions

6.01 Using the First Accounting Course to Grab the Attention of Potential Accounting Majors

Level 2, Crest 4/5
Accounting - 1.8 CH

Presenter: Kay Stice, Brigham Young University

6.02 Addressing the Pipeline Problem: The Professional Apprenticeship Program

Level 2, Crest 3
Personnel/Human Resources - 1.8 CH

Moderator: Joanne Fiore, AICPA & CIMA
Panelists: Joanne Fiore, AICPA & CIMA
Nora Luquer, AICPA & CIMA

6.03 What You Need to Know About CPA Evolution, the CPA Exam Blueprints, and Core and Discipline Exam Sections

Level 1, Juniper Ballroom C
Accounting - 1.8 CH

Moderator: Anna Howard, AICPA & CIMA
Panelists: Lori Kelly, AICPA & CIMA
Joe Maslott, AICPA & CIMA
6.04 Publishing International Accounting Research

**Level 2, Summit 7**

Accounting - 1.8 CH

Moderator: To Be Announced

Panelists: Linda Myers, The University of Tennessee
Felipe Bastos Gurgel Silva, University of Missouri
Felicia Farrar, Alabama A&M University
Holly Yang, Singapore Management University

6.05 Navigating the New World of Accounting Education: Emerging Technologies That Will Change the Future of the Accounting Profession

**Level 1, Cottonwood 6**

Specialized Knowledge - 1.8 CH

Moderator: To Be Announced

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

6.06 Invisible Diversity

**Level 2, Summit 8/9**

Accounting - 1.8 CH

Moderator: Larry G. Stephens, Austin Community College District

Panelists: Connie Belden, Butler Community College
Gerald Childs, Waukesha County Technical College
Felicia Farrar, Alabama A&M University
Tracie Miller, Franklin University

CONCURRENT SESSIONS

6.07 International Accounting History

**Level 1, Maple 5**

Accounting - 1.8 CH

Moderator: Bill Black, University of North Georgia

The Trees, Not the Forest: Sombart, Yamey, Double Entry, Capitalism, and Capitalists in Late-Medieval Northern Italy. Alan Sangster, University of Aberdeen
Discussant: Charles Richard Baker, Adelphi University
The Emergence of Bills of Exchange in Early Modern Europe. Charles Richard Baker, Adelphi University
Discussant: Alan Sangster, University of Aberdeen
A Study of Cash Accounting in the Ledgers of the Venetian Merchant Andrea Barbarigo Using Information Technology. Mikhail Kuter, Kuban State University; Alan Sangster, University of Aberdeen; Marina Gurskaya, Kuban State University; Denis Lugovskoy, Kuban State University; Yevtikh Susanna, Kuban State University
Discussant: Charles Richard Baker, Adelphi University
A Study Seeking Historical Evidence for Bases of Classified Balance Sheets. Recep Pekdemir, University of Wisconsin—La Crosse; Dale L. Flesher, The University of Mississippi; Ummuhan Aslan, Bilecik Seyh Edebali University; Melis Ercan, Istanbul University
Discussant: John D. Keyser, Case Western Reserve University
6.08 Behavioral Audit Research
Level 1, Cottonwood 2
Auditing - 1.8 CH

Moderator: Kate B. Sorensen, The University of Memphis

The Very Real Effects of Invisible Stereotypes: An Investigation of Stereotyping, Fraud Risk, and Auditor Assessment. Gabriel Saucedo, Seattle University; Nicole S. Wright, James Madison University
Discussant: To Be Announced

Ouch! Unconstructive, Negative Performance Feedback Can Hurt. Kendall O. Bowlin, The University of Mississippi; Christy S. Nielson, The University of Mississippi; Tina S. Owens, The University of Mississippi
Discussant: Dimitri Yatsenko, University of Wisconsin–Whitewater

Auditors’ Susceptibility to Affective Bias via Repeated Client Email Exchanges with Mixed Evidence. Erin M. Hawkins, Clemson University; Kate B. Sorensen, The University of Memphis; Chad Stefaniak, University of South Carolina
Discussant: Todd Thornock, University of Nebraska—Lincoln

6.09 IT Governance
Level 1, Maple 4
Auditing - 1.8 CH

Moderator: Wanying Jiang, Louisiana State University

IT Governance as an Integral Component of Corporate Governance. Laura Caluwe, University of Antwerp; Carla L. Wilkin, Monash University; Steven De Haes, University of Antwerp; Tim Huygh, Open Universiteit

CEO Political Ideology and Breach Risk: Identifying a Proxy for Firm Culture. Jacob Haislip, Texas Tech University; Robert Pinsker, Florida Atlantic University; Maya Thevenot, Florida Atlantic University

The Impact of Board-Level Technology Committees on the Financial Reporting Quality. Ahmed Shuaib, University of South Florida; Thomas Smith, University of South Florida

Audit Committee Information Technology Expertise and Audit Pricing. Shaowen Hua, California State University Monterey Bay; Rixing Lou, California State University, Monterey Bay

The Audit Committee Chair’s Facial Trustworthiness and Oversight Effectiveness. Feiqi (Freddy) Huang, Pace University; Xin Luo, Marquette University

6.10 Managers, Compensation, and Taxes
Level 1, Cottonwood 3
Taxes - 1.8 CH

Moderator: David Tree, Old Dominion University

The Impact of Superstition on Corporate Tax Avoidance. Dongxiao Shen, Durham University
Discussant: Adam Manlove, The University of North Carolina at Charlotte

Determinants of a Tax Executive in the Top Management Team. Michelle Harding, Virginia Polytechnic Institute and State University; Hannah Smith, The University of Memphis
Discussant: Sue Mei, Florida International University

Manager Taxation and Investment Horizon. Pablo Machado, San Diego State University; Amanda Marino, San Diego State University; Carolyn Previti, Drexel University
Discussant: Rolando D. Sanchez, The University of Texas Rio Grande Valley
### 6.11 Audit Quality II

**Level 1, Cottonwood 9**

**Auditing - 1.8 CH**

*Moderator:* Yijing Cui, The University of Kansas

Auditor Legal Liability, Audit Quality, and Client Dependence: Evidence from Mandatory Transformation of Auditor Organizational Form in China. Yang Cheng, University of Minnesota, Duluth; Li Wang, The University of Akron; Chafen Zhu, Zhejiang University

*Discussant:* Andrew Imdieke, University of Notre Dame

Staff Auditors’ Pay Disparities with Audit Partners, Perceived Pay Unfairness, and Audit Quality: Evidence from a Natural Experiment. Feng Chen, University of Toronto; Xingqiang Du, Xiamen University; Wanfu Li, Nanjing University of Finance and Economics; Jianguang Zeng, Chongqing University

*Discussant:* Jun Yang Tan, Drexel University

### 6.12 Audit Reports

**Level 1, Cottonwood 11**

**Auditing - 1.8 CH**

*Moderator:* Xiaoli Guo, University of North Dakota

The Effects of Critical Audit Matter Disclosure on Audit Outcome: Evidence from Going Concern Opinion. Yiting Cao, California State University, Los Angeles; Jing Tang, Rochester Institute of Technology; Dilin Wang, Grand Valley State University; Rong Yang, Rochester Institute of Technology

*Discussant:* Bo Ren, University of Connecticut

The Informational Content of Key Audit Matters: Evidence from Using Artificial Intelligence in Textual Analysis. Stephan Küster, Free University of Berlin; Tobias Steindl, University of Regensburg; Max Göttzsche, Catholic University of Eichstaett-Ingolstadt

*Discussant:* Hongkang Xu, University of Massachusetts Dartmouth

Country Factors as Determinants of Key Audit Matter Reporting. Florian Federsel, University of Bayreuth; Sven Hoerner, University of Bayreuth

*Discussant:* James Justin Blann, Arizona State University

### 6.13 Big Data

**Level 1, Cottonwood 5**

**Accounting - 1.8 CH**

*Moderator:* To Be Announced

Interest in the Short Interest: The Rise of Private Sector Data. Yong Chen, Texas A&M University; Minjae Kim, The University of Texas at Austin; John McInnis, The University of Texas at Austin; Wuyang Zhao, The University of Texas at Austin

*Discussant:* William Jones Gonzalez, Rice University

Strategic Position and Value Implication of Cloud Computing. Rajiv Banker, Temple University; Rong Huang, Fudan University; Xiaorong Li, Shanghai Jiao Tong University; Min Zheng, Fudan University

*Discussant:* Wuyang Zhao, The University of Texas at Austin

Human Readability of Disclosures in a Machine-Readable World. Andrew C. Call, Arizona State University; Ben Wang, Hong Kong Polytechnic University; Liwei Weng, Hong Kong Polytechnic University; Qiang Wu, Hong Kong Polytechnic University

*Discussant:* Vivi Zhu, Southern Methodist University

### 6.14 Earnings Management

**Level 1, Spruce 1**

**Accounting - 1.8 CH**

*Moderator:* Andrea Tillet, University of Wisconsin—Madison

EPS-Motivated Share Repurchases and Wealth Transfer. Christina Mashruwala, University of Alberta; Shamin Mashruwala, University of Alberta

*Discussant:* William D. Cather, Florida State University
Preliminary Earnings Releases: Incentives, Actions, and Consequences. Limei Che, Oslo Metropolitan University; Songsheng Chen, Beijing Institute of Technology; Chenxi Li, Beijing Institute of Technology
Discussant: Ira Yeung, The University of British Columbia

6.15 ESG Reporting Issues
Level 1, Spruce 3
Accounting - 1.8 CH
Moderator: Roman Chychyla, University of Miami
Employment Protection and Financial Reporting Quality. Anwer Ahmed, Texas A&M University; Sarah Noor, Texas A&M University; Nina Xu, University of Connecticut; Wanjia Zhao, Texas A&M University
Discussant: David S. Koo, George Mason University
ESG Reporting Divergence. Qiang Cheng, Singapore Management University; Yun Lou, Singapore Management University; Mengjie Yang, Singapore Management University
Discussant: Roman Chychyla, University of Miami
Voluntary ESG Disclosure and Heterogeneous Beliefs Among ESG Investors. Michael D. Kimbrough, University of Maryland; Cong Tao, ESSEC Business School; Xu Wang, St. Louis University; Sijing Wei, Creighton University
Discussant: Cai Chen, INSEAD

6.16 Mandatory Reporting Quality and Firm Efficiency
Level 1, Spruce 4
Accounting - 1.8 CH
Moderator: Zhiru Lin, University at Buffalo, SUNY
Accounting-Employee Flows and Financial Reporting Quality. Michael Dambra, University at Buffalo, SUNY; Joshua Khavis, University at Buffalo, SUNY; Zhiru Lin, University at Buffalo, SUNY
Discussant: Rong (Irene) Zhong, University of Illinois at Chicago
Discussant: Shuting Wu, Michigan State University

6.17 Regulations and Disclosure
Level 2, Summit 11
Accounting - 1.8 CH
Moderator: Paul Richardson, The Pennsylvania State University
Misinformation Regulations: Early Evidence on Corporate Social Media Strategy. Richard Crowley, Singapore Management University; Yun Lou, Singapore Management University; Samuel T. Tan, Singapore Management University; Liandong Zhang, Singapore Management University
Discussant: Andrew Stephan, University of Colorado Boulder
Litigation Risk and Environmental Disclosure Decisions. Scott Robinson, University of Colorado Boulder; A. Nicole Skinner, University of Colorado Boulder; Jasmine Wang, University of Virginia
Discussant: Chase Potter, Washington State University
6.18 Gender Impacts in Corporate Roles  
**Level 1, Spruce 2**  
Accounting - 1.8 CH  
Moderator: Justyna Skomra, The Pennsylvania State University  
Opposites Attract? The Effect of Gender Difference Between Client CFO and External Auditor on Audit Outcomes. Yuan Ji, The University of Texas at Arlington; David Rosser, The University of Texas at Arlington; Xin Zhou, The University of Texas at Arlington  
Discussant: Ibrahim Siraj, Long Island University—C. W. Post  
Gender Policy, Masculine Culture, and Corporate Disclosure. Junjian Gu, University of Tsukuba  
Discussant: Valerie Li, San Diego State University

6.19 Accounting Standards Implementation and Financial Reporting Quality  
**Level 1, Cottonwood 4**  
Accounting - 1.8 CH  
Moderator: Ji Woo Ryou, West Virginia University  
Expected Loss Recognition and Banks’ Management Forecasts. Aurelius Aaron, Hong Kong Polytechnic University; Jeong-Bon Kim, City University of Hong Kong; Chong Wang, Hong Kong Polytechnic University; Feng (Harry) Wu, Lingnan University  
Discussant: Qing Burke, Miami University  
The Effect of IFRS 15 on Revenue and Earnings Quality: Evidence From a Quasi-natural Experiment in China. Yongfei Xie, The University of Auckland; Jerry Chen, The University of Auckland  
Discussant: Jose Miranda-Lopez, The University of Tulsa  
The Effects of Government Subsidies on Earnings Quality: Evidence from China. Hsin-Yi Chi, National Chung Hsing University; Tzu-Ching Weng, Feng Chia University; ChengErh Huang, Chengchi University  
Discussant: ByongWook Yun, University of Missouri  
Are U.S. GAAP-Based and IFRS-Based Accounting Amounts More Comparable After the Revised Lease Standards: Evidence from ASC 842 and IFRS 16. Jennifer Altamuro, Villanova University; Lucy Huajing Chen, Villanova University; Yiwen Li, Villanova University  
Discussant: Eduardo Flores, University of São Paulo

6.20 Pricing Budgeting and Adjustments  
**Level 1, Cottonwood 7**  
Accounting - 1.8 CH  
Moderator: Richard D. Mautz III, University of South Florida  
Using Machine Learning to Improve Pricing Decisions: A Design Science Approach. Yashen Chen, Xiamen University; Yufei Liu, Xiamen University; Xuehui Mao, Xiamen University  
Discussant: Rich Mautz, University of South Florida  
Ration Now or Ration Later: Endogenous Contractual Choice in Participative Budgeting. Jing Liu, Chapman University; Anthony Nikias, Farmingdale State College, SUNY; Steven Schwartz, Binghamton University; SUNY; Richard Young, The Ohio State University  
Discussant: Jeremy Douthit, The University of Arizona  
The Effects of Event Type, Employee Attribution, and Supervisors’ Empathy Levels on Ex-Post Discretionary Adjustment Decisions. Joanna Andrejkow, Western University; Kevin Veenstra, McMaster University  
Discussant: Jiahui (Helen) Lu, West Virginia University
6.21 Corporate Governance
Level 1, Cottonwood 1
Accounting - 1.8 CH

Moderator: Piotr A. Skomra, Case Western Reserve University
CEO Inside Debt and Myopic R&D Behavior. Jong-Yu Paula Hao, California State University, Long Beach
Discussant: R.Z. Zhang, Kent State University

Does Legal Expertise on the Board Restrain Executives’ Risk-Taking Incentives? Hoon Ha, University at Buffalo, SUNY; Inho Suk, University at Buffalo, SUNY; Brandon Szerwo, University at Buffalo, SUNY
Discussant: Kristin M. Stack, The University of Kansas

Pay Fairness, Firm Value, and the Role of Managerial Short-Termism. Bright Asante-Appiah, Lehigh University; Tamara A. Lambert, Lehigh University
Discussant: Sangmok Lee, Michigan State University

6.22 Natural Language Processing and Crypto Assets
Level 2, Summit 6
Information Technology - 1.8 CH

Moderator: Scott Dell, Francis Marion University

Does Passive Voice Matter for Investors? Thoi Sinh Mai, Hanken School of Economics


Analysis and Comparison of Three Language Chatbots. Daniel E. O’Leary, University of Southern California

Empirical Analysis of Liquidity Demographics for Crypto Assets. Sheng-Feng Hsieh, National Taiwan University; Gerard Brennan, Lukka, Inc.; Alexander Sannella, Rutgers, The State University of New Jersey

5:30 pm–6:00 pm

Q&A with the AAA Executive Team
Level 1, Maple 1/2
Yvonne Hinson, Chief Executive Officer
Michele Morgan, Chief Financial Officer
Karen Osterheld, Senior Director, Center for Advancing Accounting Education
Erlinda Jones, Senior Director, Meetings and Membership
Stephanie Austin, Senior Director, Publications and Content Strategy
Steve Matzke, Senior Director, External Relations

Dinner on Your Own
Wednesday Speaker

Mark H. Taylor, Ph.D., CPA, Dan and Tina Johnson Endowed Directorship in Accountancy, Lynn Pippenger School of Accountancy, Muma College of Business

Plenary Speaker, Wednesday, August 9, 2023, 8:30 am–9:45 am

Mark H. Taylor holds the Dan and Tina Johnson Endowed Directorship in Accountancy in the Lynn Pippenger School of Accountancy in the Muma College of Business at the University of South Florida (USF). Prior to his appointment at USF, Mark was Andrew D. Braden Professor Accounting and Auditing and Chair of the Department of Accountancy at Case Western Reserve University, and previously held the John P. Begley Endowed Chair in Accounting at Creighton University. Mark has also held appointments at the University of South Carolina and the University of Nebraska and a visiting appointment at Brigham Young University. Mark earned his Ph.D. from The University of Arizona and his M.Acc. and B.S. in Accountancy from BYU. He teaches in the corporate governance and auditing and assurance services areas.

Mark is the incoming President of the American Accounting Association. He concluded service as Vice-President, Finance of the AAA in August 2020. He previously served as the President of the AAA’s Auditing Section and has served on other AAA and AAA Auditing Section committees. Mark received USF’s outstanding research achievement award in 2021, and the 2019 Educator of the Year Award from the Ohio Region of the AAA and the Ohio Society of CPAs, and in 2015 received the Business Information Professional of the Year—Education Award from the National Chapter of the Accounting Honorary Society Beta Alpha Psi. In 2011, Mark received the 2011 Weather School of Management Graduate Programs Teaching Excellence Award.

Mark has published widely addressing issues in accounting and auditing in leading academic and professional journals including The Accounting Review, Contemporary Accounting Research, Accounting Organizations & Society, Auditing: A Journal of Practice and Theory, Accounting Horizons, Behavioral Research in Accounting, The International Journal of Accounting, The International Journal of Auditing, Journal of Forensic Accounting, and Journal of Accountancy, among others. Professor Taylor is a member of two different teams of co-authors on two research projects previously sponsored by the Center for Audit Quality.

Mark has served a three-year term on the AICPA’s Auditing Standards Board and fulfilled a one-year term as an Academic Fellow in the Professional Practice Group of the Office of the Chief Accountant at the headquarters of the United States Securities and Exchange Commission in Washington D.C. Mark is a member of the American Accounting Association, the AICPA, the FICPA, and is a licensed CPA. Mark serves as independent trustee and audit committee chair on a number of investment company boards with over $20 billion in assets under management. He is an avid cyclist and instrument-rated private pilot.
### SECTION BREAKFAST WITH BUSINESS MEETING (PRE-PURCHASE REQUIRED FOR BREAKFAST)

**Forensic Accounting Section**  
Level 1, Spruce 1

### 8:00 am–11:00 am

**Member Services/Help Desk**  
Level 2, Aurora Ballroom Foyer

**Service Project**  
Level 2, Aurora Ballroom Foyer

### 8:00 am–1:30 pm

**Exhibit Hall**  
Level 2, Aurora Exhibit Hall 1

### 8:00 am–2:00 pm

**Registration**  
Level 2, Aurora Ballroom Foyer

### 8:30 am–9:45 am

**Plenary Session**  
Level 2, Aurora Ballroom A  
*Accounting - 1.0 CH*

**Speaker:** Mark H. Taylor, University of South Florida, President-Elect, American Accounting Association

**Presentations:**

- **Competitive Manuscript Award**  
  Rustam Zufarov, University of Illinois at Chicago

- **Notable Contributions to Accounting Literature Award (sponsored by Association of International Certified Professional Accountants)**  
  Matthias Breuer, Columbia University  
  and  
  Lauren A. Cooper, West Virginia University  
  D. Kip Holderness, Jr., West Virginia University  
  Trevor L. Sorenson, University of Wyoming  
  David A. Wood, Brigham Young University
Outgoing Board of Directors and Council Chair Recognitions

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Beth B. Kern, Indiana University South Bend

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Ann C. Dzuranin, Northern Illinois University

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Randy Elder, The University of North Carolina at Greensboro

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W. Robert Knechel, University of Florida

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AICPA Distinguished Achievement in Accounting Education Award
Thomas Weirich, Central Michigan University

Beta Alpha Psi Outstanding Faculty Advisor Award
Jennifer Cainas, University of South Florida, Delta Gamma Chapter
Rachel Gambol, The University of Tampa, Lambda Beta Chapter
Rose Hu, University of Buffalo, Zeta Theta Chapter
Ann Stott, Ohio University, Alpha Kappa Chapter
Coffee Break and AAA Scavenger Hunt, see page 8 for details
Level 2, Aurora Exhibit Hall 1

9:45 am–10:15 am
PANEL SESSIONS

7.01 Sustainability of the Profession
Level 2, Summit 8/9
Accounting - 1.8 CH
Moderator: Mark Dawkins, University of North Florida
Panelists: To Be Announced

7.02 Practitioners’ Perceptions of ESG for Non-Public Entities
Level 2, Crest 4/5
Accounting - 1.8 CH
Moderator: Donny Shimamoto, Center for Accounting Transformation
Panelists: Adam Bachelor, Pennsylvania Institute of CPAs
Paul Juras, Babson College
Amanda Kraus, EY
Jessie Lenhardt, Moss Adams
Kinman Tong, Moss Adams

7.03 Emerging Trends in Management Accounting Competencies
Level 1, Juniper Ballroom C
Finance - 1.8 CH
Moderator: Ashok Noah, AICPA & CIMA
Panelists: Stephen Flatman, AICPA & CIMA
Ian Selby, AICPA & CIMA

7.04 Opportunities From Technology, Innovation and Data Analytics in the Accounting and Business Professions
Level 1, Maple 1/2
Accounting - 1.8 CH
Moderator: Mary Kay Copeland, CPA, MBA, MA, PhD Director of Enterprise Systems Education Professor of Accounting and Information Systems Palm Beach Atlantic University and ERP Consulting - Practice Director - Microsoft Dynamics GP Wipfli LLP
Panelists: Paige Baltzan, Assistant Professor of Data Analytics Rinker School of Business Palm Beach Atlantic University Harvard Data Analytics Program Graduate
Kate Brown, Senior Technology Consulting Manager - Business Intelligence & Analytics Wipfli LLP
Matt Sabo, Director, Modernization Analytics and Commerce Wipfli LLP

7.05 Future of Accounting History
Level 1, Spruce 1
Accounting - 1.8 CH
Moderator: Yvette Lazdowski, University of New Hampshire
Panelists: Stephan Fafatas, Washington and Lee University
Craig Foltin, Cleveland State University
Martin Persson, University of Illinois at Urbana Champaign
Vaughan S. Radcliffe, Western University
7.06  EY Academic Resource Center (EYARC) Resources for Cybersecurity and IT Audit and Insights from Practice
Level 2, Crest 3
Information Technology - 1.8 CH
Moderator: Joni Fisher, EY Academic Resource Center
Panelists: Adam Malone, EY Cybersecurity Advisory
          Risk David A. Wood, Brigham Young University
          Adam Zoller, Providence, Chief Information Security Officer

7.07  Fraud Cases Accounting and Taxation of Cryptocurrency
Level 2, Summit 6
Accounting - 1.8 CH
Moderator: To Be Announced
Panelists: Mark DiMichael, Citrin Cooperman Advisors
          Sandra Frempong, Blassys Academy
          Patrick McCormick, McCormick Tax Law
          Sean Stein Smith, Lehman College

7.08  Is Cash Still King? Revisiting the Statement of Cash Flows
Level 1, Maple 3
Accounting - 1.8 CH
Moderator: Zach Gast, IFRS Foundation and International Accounting
Panelists: Christine A. Botosan, Financial Accounting Standards Board
          Shannon Garavaglia, University of Pittsburgh

7.09  Déjà vu All Over Again: History and Current Issues with the 150 Hour Rule
Level 1, Cottonwood 6
Accounting - 1.8 CH
Moderator: Sharon Lassar, University of Denver
Panelists: John Barrios, Washington University in St. Louis
          Mark Dawkins, University of North Florida
          Mark Higgins, The University of Scranton
          Amanda Marino, San Diego State University

7.10  Using Games to Engage Students in Introductory Accounting
Level 2, Summit 7
Accounting - 1.8 CH
Moderator: To Be Announced
Panelists: Tracie Miller, Franklin University
          Wendy Tietz, Kent State University

CONCURRENT SESSIONS

7.11  Firms’ Social Behavior
Level 1, Cottonwood 2
Accounting - 1.8 CH
Moderator: Siqi Fan, University of Hawaii at Manoa
Carbon-Information Uncertainty and Loan Price: Evidence from the Greenhouse Gas Reporting Program. Jiayu Dai, University of Manchester; Ning Gao, University of Manchester; Liang Xu, University of Manchester
Discussant: Mandy Ellison, The University of Texas at Austin

Published as of Monday, July 24, 2023. Visit AAAHQ.ORG and APP for current program.
Analysis of the Motivation Behind Corporate Social Responsibility Based on the csQCA Approach. Feng Xiong, Xiamen University; Yaxin Shao, Xiamen University; Haotian Fan, Xiamen University; Yi (Fionna) Xie, California State Polytechnic University, Pomona; Si Xu, South China Normal University
Discussant: Siqi Fan, University of Hawaii at Manoa

7.12 Tax Avoidance
Level 1, Cottonwood 3
Taxes - 1.8 CH
Moderator: Stephen Stewart, Texas A&M University
Public Pensions and Firm Tax Avoidance. Vernan Rivera, University of Connecticut
Discussant: Joanna Shaw, Central Michigan University
The Effect of Common Institutional Ownership on Corporate Tax Planning. Thomas R. Kubick, University of Nebraska—Lincoln; Thomas C. Omer, University of Nebraska—Lincoln; Taylor W. Paskett, University of Nebraska—Lincoln
Discussant: Roy Martin, Oklahoma State University
Wisdom of the Crowd: Does Employee Education Level Matter for Firm Tax Planning? Yige Jin, City University of Hong Kong; Yuanyuan Chen, City University of Hong Kong; Phyllis Ma, City University of Hong Kong; Christian S. Paparcuri, City University of Hong Kong
Discussant: Kuan-Chen (K. C.) Lin, Central Michigan University
Allocation of Decision Rights and Adjustment Speeds Toward Target Levels of Tax Avoidance. Liangliang Wang, Southeast University; Kaishu Wu, University of Waterloo; Dan Yang, Beijing Normal University; Haiyang Zhang, Southeast University
Discussant: Darci Fischer, Boston University

7.13 Automation in the Audit Process
Level 1, Cottonwood 11
Auditing - 1.8 CH
Moderator: Zachary Merrill, University of Massachusetts Amherst
When Bots Take Over: How Auditors Respond to the Automation of Accounting Processes. Peter Kipp, University of North Texas; Uday Murthy, University of South Florida; Neal Snow, No Affiliation
Discussant: Allen D. Blay, Florida State University
Discussant: Xiaofan Huang, University of Missouri

7.14 Audit Quality III
Level 1, Cottonwood 10
Auditing - 1.8 CH
Moderator: Wanying Jiang, Louisiana State University
Audit Quality Under Remote Working Arrangement: The Role of Technology Competency. Tien-Shih Hsieh, University of Massachusetts Dartmouth; Zhenyang Tang, Clark University; Zhihong Wang, Clark University; Kyunghee Yoon, Clark University
Discussant: Iyad Rock, University of Wisconsin—Whitewater
Do Auditors Favor Clients with Government Favoritism? Yang Xuan, Shanghai University of International Business and Economics; Xingqiang Yin, Xi’an Jiaotong University; Joseph H. Zhang, The University of Memphis
Discussant: Zhihong Wang, Clark University
7.15 Audit Markets
Level 1, Cottonwood 1
Auditing - 1.8 CH
Moderator: Jessica Berube, Virginia Polytechnic Institute and State University
Cataloguing the Marketplace of Assurance Services. Tim Bauer, University of Waterloo; Jefrim E. Boritz, University of Waterloo; Krista Fiolleau, University of Waterloo; Bradley Pomeroy, University of Waterloo; Adam Vitalis, University of Waterloo; Pei Wang, University of Waterloo
Discussant: Lacey Donley, Fort Lewis College
Local Big 4 Office Availability and its Impact on Audit Fess: An Empirical Analysis. Ying Guo, California State University, East Bay; Xudong Li, Monmouth University
Discussant: Xin Zhao, St. John’s University
Small Audit Firm De-Registrations from the PCAOB-Regulated Audit Market: Strategic Considerations and Consequences. Michael Ettredge, The University of Kansas; Juan Mao, The University of Texas at San Antonio; Mary S. Stone, The University of Alabama
Discussant: Jennifer Puccia, Michigan State University

7.16 Current Trends in Diversity in Education and Research
Level 1, Maple 4
Accounting - 1.8 CH
Moderator: Andrea Gouldman, Weber State University
When Bias Intersects with Perceptions of Guilt. Claire Costin, University of Portland; Stephani Mason, DePaul University; Jason Rinaldo, Texas Tech University
Discussant: Timothy J. Fogarty, Case Western Reserve University
Current State of Diversity and Representation in Accounting Education. Anthony L. Fulmore, Texas A&M University–Central Texas; Julia A. Fulmore, University of Dallas; Elena V. Isaacson, Siena College
Discussant: Melvin Lamboy-Ruiz, Georgia Southern University
Discussant: Sydnee Manley, Providence College

7.17 Earnings Financial Reporting and the Stock Market
Level 1, Maple 5
Accounting - 1.8 CH
Moderator: To Be Announced
Why Is Asymmetric Timeliness of Earnings Priced? Alexander Barinov, University of California, Riverside
Discussant: Alex Young, Hofstra University
Differential Timing in Stock Price Incorporation of Industry and Firm-Specific Earnings Information. Peng-Chia Chiu, The Chinese University of Hong Kong; Wenyi Dong, The Chinese University of Hong Kong
Discussant: Elia Ferracuti, Duke University

7.18 Uncertainty and Earnings Management
Level 1, Cottonwood 8
Accounting - 1.8 CH
Moderator: William Cather, Florida State University
The Effect of Tariff Risk on Real Earnings Management. George S. Lu, The Ohio State University
Discussant: Michael Stuart, Oklahoma State University
Climate-Related Uncertainty and Managerial Short-Termism. James Justin Blann, Arizona State University; Tyler J. Kleppe, University of Kentucky
Discussant: Andrea Tillet, University of Wisconsin—Madison
### 7.19 Valuation and Asset Pricing

**Level 1, Spruce 4**  
Accounting - 1.8 CH

**Moderator:** Matthew Kubic, The University of Texas at Austin

Corporate Venture Capital, Internal R&D, and Future Earnings. Sung Gon Chung, Wayne State University; Sungjoung Kwon, Wayne State University  
**Discussant:** Yue Chen, Columbia University

Does Inflation Affect Value Relevance? A Century-Long Analysis. Oliver Binz; Matthew Kubic, The University of Texas at Austin  
**Discussant:** Mami Koyama, Georgetown University

Aggregate Corporate Savings, Economic Uncertainty and Future Stock Returns. Yuanzhen Lyu, University of California, Los Angeles  
**Discussant:** Mayer Chunzi Liang, University of Wisconsin–Whitewater

### 7.20 Gender Valuation, Quality, and Risk

**Level 1, Spruce 2**  
Accounting - 1.8 CH

**Moderator:** Neel Kamal Purohit, S. S. Jain Subodh P. G. College

The Gendered Nature of Reporting Quality: An Empirical Study of Who Reports to Whom. Timothy J. Fogarty, Case Western Reserve University; Azzam A. Alsuaibani, King Saud University

The Impact of Management Gender on Earnings Management: Evidence from Taiwan. Yu-Shan Chang, Tamkang University; Chia-Yu Chiang, National Changhua University of Education; Xinmei Xie, California State University, Stanislaus

Gender (Mis)Measurement? Disentangling Sex at Birth and Gender Differences in Risk Tolerance in Financial Decisions. Nathan Berg, Otago University; David Lont, Otago University; Carol Pomare, Mount Allison University; Helen Roberts, Otago University

Female Audit Partners, COVID-19 Crisis, and Cost of Bank Debt. Huimin (Amy) Chen, University of Massachusetts Lowell; Ibrahim Siraj, Long Island University–C. W. Post; Anqi Tao, Nichols College

### 7.21 Governmental & Nonprofit Accounting—Research Dialogue

**Level 1, Spruce 3**  
Accounting - 1.8 CH

**Moderator:** Linda Ragland, University of New Hampshire

Nonprofit Organizations: Legitimization, Delegitimization and the “Starvation Cycle.” Daniel Tinkelman, Brooklyn College–CUNY

Empirical Nonprofit Research Literature Review by Major Accounting Areas. Nancy Chun Feng, Suffolk University; Janet S. Greenlee, University of Dayton

A Review to Motivate Future Research in Hospital Tax and Financial Reporting. Landi Morris, Northern Arizona University; Dana A. Forgione, Texas A&M University—Corpus Christi; Benedikt M. Quosigk, Kennesaw State University

CEO Government Work Experience and Regulatory Violations. Li Xu, Washington State University; Ling Zhou, The University of New Mexico; Ling Zhou, The University of New Mexico; S. Kiely Yonce, Washington State University

### 7.22 Accounting Standards Due Process, Earnings Management, and Corporate Performance

**Level 1, Cottonwood 4**  
Accounting - 1.8 CH

**Moderator:** Reccep Pekdemir, University of Wisconsin—La Crosse

Does Superstition Deter Earnings Management? Michael Jie Guo, Durham University; Guanming He, Durham University; Dongxiao Shen, Durham University  
**Discussant:** David Park, Seoul National University
“No Comment:” Language Barriers and the IASB’s Comment Letter Process. Eduardo Flores, University of São Paulo; Brian Monsen, The Ohio State University; Emily Shafron, Texas A&M University; Christopher Yust, Texas A&M University
Discussant: Mariya N. Ivanova, Stockholm School of Economics

Foreign Private Issuers and Financial Reporting Timeliness. Pureum Kim, California State University, Fullerton; David Park, Seoul National University; You-il Chris Park, University of Hawaii at Manoa
Discussant: Chia-Chun Hsieh, National Chung Cheng University

Differential Compensation Shielding from Poor Firm Performance for Non-Executive Employees Versus Top Executives. Liu-Ching Tsai, National Chia-Yi University; Chaur-Shiuh Young, National Cheng Kung University; Ya-Chih Yang, National Cheng Kung University; Hui-Wen Hsu, Feng Chia University
Discussant: Yaqing Zhang, The University of Memphis

7.23 Analytic and Field Research in Management Accounting
Level 1, Cottonwood 7
Accounting - 1.8 CH
Moderator: Mark Friedman, University of Miami
CEO Overconfidence, Investment and Moral Hazard. Ramji Balakrishnan, The University of Iowa; George Drymiotes, Texas Christian University; Shiva Sivaramakrishnan, Rice University; Joyce Tian, University of Waterloo
Discussant: Tyler Atanasov, The Ohio State University

Corporate Governance, Polarization, and Network Games. Neil Hwang, Bronx Community College—CUNY
Discussant: Anthony Nikias, Farmingdale State College, SUNY

Efficiency or Bias: Implementation of an AI Interview System in the Employee Selection Process. Wei Cai, Columbia University; Wenxin Wang, Harvard University
Discussant: F. Asis Martinez Jerez, Cornell University

7.24 Cost Behavior
Level 1, Cottonwood 9
Accounting - 1.8 CH
Moderator: Heather Carrasco, Texas Tech University
Change in the Firm’s Access to Cash and Asymmetric Cost Behavior. Sai Harsha Katuri, University of Houston
Discussant: Michael T. Paz, Cornell University

Living in the Present: Time Encoding in Languages and Cost Stickiness. Xiaoxue Xia, Beijing Foreign Studies University; Rui Xian, Beijing Foreign Studies University; Dan Yang, Beijing Foreign Studies University
Discussant: Kevin Veenstra, McMaster University

Demand Variability, Predictability, and Cost Structure. Daquian Zhang, Texas A&M University—Corpus Christi; Hakjoon Song, California State University, Dominguez Hills
Discussant: Sai Harsha Katuri, University of Houston

7.25 Disclosure Practices and Political Activity
Level 2, Summit 11
Accounting - 1.8 CH
Moderator: Yunshil Cha, University of New Hampshire
Environmental, Social, and Governance Sustainability Graphical Disclosures. Jie Hao, Susquehanna University; Zabihollah Rezaee, The University of Memphis
Corporate Environmental Irresponsibility and Board Political Connection. Jun Guo, Rutgers, The State University of New Jersey, Camden; June Kim, Rutgers, The State University of New Jersey, Camden; Sungsoo Kim, Rutgers, The State University of New Jersey, Camden

Mutual Fund Governance of Corporate Political Spending: Evidence from Politically Motivated Charitable Giving. Disen Huang, Rutgers, The State University of New Jersey; Erdong Wang, Rutgers, The State University of New Jersey
The Effect of Stakeholder Orientation on Labor Investment Efficiency. Rajib Chowdhury, Susquehanna University; John Doukas, Old Dominion University; Jong Chool Park, University of South Florida

Faculty-Student Collaborations in Accounting (FASTCA)
Level 2, Valley 1

AAA Luncheon (Grab & Go) and Vendor Drawings (Pre-Purchase Required for Lunch)
Level 2, Aurora Exhibit Hall 1

PANEL SESSIONS

8.01 At-Large Education: Innovation in Accounting Education Award Recipients
Level 2, Summit 8/9
Accounting - 1.8 CH
Moderator: Cathy Scott, University of North Texas
Panelists: Tracy Noga, Bentley University
David Szymanski, Bentley University

8.02 The CPA Pipeline Dilemma
Level 2, Crest 4/5
Personnel/Human Resources - 1.8 CH
Moderator: Anna Howard, AICPA & CIMA
Panelists: Joseph Maslott, AICPA & CIMA
Jan Taylor, AICPA & CIMA

8.03 Firms’ Incentives and Legacy
Level 1, Cottonwood 2
Accounting - 1.8 CH
Moderator: Heather Pesch, Oregon State University
A Study of Family Governance, Family Harmony, and Family Succession. Clara I-Ju Hou, National Taipei University; Pei-Chen Hsieh, National Dong Hwa University; Li-Chun Lo, The Hang Seng University of Hong Kong; Shu-Hua Lee, National Taipei University
Discussant: Zachary Merrill, University of Massachusetts Amherst
Does Litigation Risk Change CEOs’ Tournament Incentives to Withhold Bad News? Yenn-Ru Chen, National Chengchi University; Jyun-Ying Fu, National Chengchi University; Chia-Hsiang Weng, National Chengchi University
Discussant: Jesse L. Glaze, The University of Texas at El Paso

8.04 Special Topics in AIS
Level 1, Maple 4
Information Technology - 1.8 CH
Moderator: Sanjeev Chandwani, University of North Texas
Social Media and Investors’ Name-Induced Biases: Exacerbated Effects and Mitigation Mechanisms. Wei Li, Kent State University; Yu Long, University of Minnesota, Duluth
Faculty-Student Collaborations in Accounting—FASTCA-23

**Wednesday August 9, 2023 ~ 10:15 am–5:30 pm**

**Level 2, Valley 1**

**10:15 am–10:20 am**  **FASTCA-23 Welcome**
Marsha Huber, University of Missouri–Kansas City

**10:20 am–11:45 am**  **FASTCA-23: Session I**
*Empowering Academic Success for Freshmen Accounting Students: The Innovative Approach of Teaching Assistant Led Discussion Sessions*
Ansh Arora, Indiana University Bloomington
Visannya Chiranjeev Saluja, Indiana University Bloomington
Jamie Seitz, Indiana University Bloomington

"More Cowbell!": Using Humor to Teach Business Process Diagrams
Emily Diaz, The University of North Carolina at Wilmington
Lorraine Lee, The University of North Carolina at Wilmington

Volunteer Income Tax Assistance: Experiential Learning at University of Richmond
Emma Light, University of Richmond
Joyce van der Laan Smith, University of Richmond

**12:00 pm–1:45 pm**  **Lunch (Grab and Go)**
Level 2, Aurora Exhibit Hall 1

**1:45 pm–3:30 pm**  **FASTCA-23 Session II**
*From Zero to ABDC-B Publication in Five Weeks*
Dov Fischer, Brooklyn College–CUNY

Social Media Criticisms and Classification Shifting
Liya Hou, St. Cloud State University
Hongyu Liu, Southeast University

Do Applicants Want Diversity Statements or Diversity Facts? A Field Experiment to Evaluate Whether Values or Facts are More Effective at Attracting Underrepresented Groups to the Accounting Profession
Dylan Charles Doherty, University of Michigan–Flint
Cathleen Miller, University of Michigan–Flint

Global Tax Policy Statements in ESG Factors
Nishith Mitran, Babson College
Brigitte Muehlmann, Babson College

**3:30 pm–4:00 pm**  **Coffee Break**

*continued on next page*
FASTCA-23 continued

4:00 pm–5:30 pm  FASTCA-23 Session III
Towards Curating, Structuring and Analyzing SEC Financial Data and Risk Comments: Using Open Access Data and Machine Learning for Stock Predictions
Hannah LaPray, Utah Tech University
David H. Olsen, Utah Tech University

The Relationship Between Tax-Avoidance Effect of CSR Activity and Earnings Persistence—From the Perspective of Chinese Market
Tsui-Lin Chiang, Fu Jen Catholic University
Xin-Yu Feng, Minjiang University
Wen-Jye Hung, Minjiang University
Yamin Wang, University of Miami
Yan Wang, Minjiang University

Whether Accounting Industry Specialization Will Inhibit the Effect of Financial Constraints on Earnings Management?
Zhang Jie Xiang, Minjiang University
Chen Xin, Minjiang University
Feng Xin Yu, Minjiang University

Selection Committee Members
Marsha M. Huber, University of Missouri-Kansas City
Chenchen Huang, Frostburg State University
Bankruptcy Prediction Using Machine Learning Models with the Text-Based Communicative Value of Annual Reports. Tsung-Kang Chen, National Yang Ming Chiao Tung University; Hsien-Hsing Liao, National Taiwan University; Geng-Dao Chen, National Yang Ming Chiao Tung University; Yu-Chun Lin, National Yang Ming Chiao Tung University; Wei-Han Kang, National Yang Ming Chiao Tung University

Reciprocal Loyalty: Measuring Insider Information Leakage After Mass Layoffs—Evidence from the Dark Web. Arion Cheong, Stevens Institute of Technology; Soohyun Cho, Rutgers, The State University of New Jersey; Won Gyun No, Rutgers, The State University of New Jersey; Michael Alles, Rutgers, The State University of New Jersey; Miklos Vasarhelyi, Rutgers, The State University of New Jersey

Knowledge Spillovers and the Risk of Cybersecurity Breaches. Jiangbo Huangfu, Berea College; Hanbing Xing, Florida Atlantic University

8.05 Externalities of Tax and Non-Tax Policies
Level 1, Cottonwood 3
Taxes - 1.8 CH
Moderator: Taylor Paskett, University of Nebraska—Lincoln

Competition Laws and Corporate Tax Avoidance: International Evidence. Sunhwa Choi, Seoul National University; Jaehee Jo, Seoul National University; Taejin Jung, IE University; Hee-Yeon Sunwoo, Sejong University
Discussant: Jennifer Luchs-Nunez, Colorado State University

The Unintended Consequence of Anti Patent Troll Laws on State Tax Revenues. Charles Lee, University of California, Irvine
Discussant: Dongxiao Shen, Durham University

The Effect of Market-Based Sourcing on Firm Innovation. Stephen Stewart, Texas A&M University
Discussant: Mary Cowx, Arizona State University

8.06 External Decision Makers in the Audit Process
Level 1, Cottonwood 1
Auditing - 1.8 CH
Moderator: Greg Martin, The University of North Carolina at Charlotte

The Role of CSR Report Assurance and ESG Rating in Bank Manager’s Judgment on Sustainability-Linked Credit Lending Decisions. Markus Isack, Vienna University of Economics and Business and Johannes Kepler University Linz; Ewald Aschauer, WU Vienna University of Economics and Business
Discussant: Thomas Ruchti, U.S. Department of the Treasury

The Effect of Auditors’ Responses to Management’s Going Concern Evaluation on Auditors’ Going Concern Reporting Judgments. Lindsay Andiola, Virginia Commonwealth University; Tamara A. Lambert, Lehigh University; Marietta Peytcheva, Lehigh University
Discussant: Uday Murthy, University of South Florida

8.07 Audit Quality IV
Level 1, Cottonwood 10
Auditing - 1.8 CH
Moderator: Wenye Tang, Appalachian State University

Political Ideology, Diversity, and Audit Quality: Evidence from Big Four Offices. Yun Ke, The University of Texas at El Paso

Colleagues’ Cross Industry Knowledge Sharing and Audit Quality. An-Ping Lin, Singapore Management University; Shuqing Luo, University of Hong Kong; Qiong Wu, Wuhan University

Individual Auditor Turnover and Audit Quality—Large Sample Evidence from U.S. Audit Offices. Tao Ma, Texas Tech University; Chi Wan, University of Massachusetts Boston; Yakun Wang, The Chinese University of Hong Kong; Yuping Zhao, University of Houston

Do Auditor-Provided Tax Services Impair Auditor Independence or Generate Knowledge Spillover? Evidence from the Tax Cuts and Jobs Act of 2017. Bo Ren, University of Connecticut

Published as of Monday, July 24, 2023. Visit AAAHQ.ORG and APP for current program.
8.08 Auditor Behavior
Level 1, Cottonwood 11
Auditing - 1.8 CH
Moderator: Jennifer Puccia, Michigan State University
Independence and Auditor Behavior: Evidence from Short-Selling Campaigns. Dan Li, University of Miami; Shiva Rajgopal, Columbia University; Suraj Srinivasan, Harvard University; Wuyang Zhao, The University of Texas at Austin
Discussant: Thomas Ruchti, U.S. Department of the Treasury
Keeping Up Appearances: The Effect of Face-to-Face Client and Investor Communication on Auditors. Chan Li, The University of Kansas; Min Park, The University of Kansas; Ryan W. Robinson, The University of Kansas
Discussant: Yang Cheng, University of Minnesota Duluth

8.09 Regulation
Level 1, Cottonwood 9
Auditing - 1.8 CH
Moderator: Roberto Gonzales, The University of Texas at Arlington
PCAOB International Inspections and U.S. Companies’ Exports. Inder Khurana, University of Missouri; K. K. Raman, The University of Texas at San Antonio; Byongwook Yun, University of Missouri
Discussant: J. Scott Judd, University of Illinois at Chicago
Client Operational Regulatory Environment and Auditor Response. Yufan Dong, Temple University
Discussant: Marco Trombeta, IE University
The Effect of the HFCAA on Chinese Component Auditors in U.S.-Listed Multinational Audits. Saad Siddiqui, Villanova University; Lucy Chen, Villanova University; Denise Downey, Villanova University
Discussant: William Docimo, University of Connecticut

8.10 Consequences of Voluntary Disclosure
Level 2, Summit 7
Accounting - 1.8 CH
Moderator: Scott Robinson, University of Colorado Boulder
Quantification of Non-GAAP Exclusion Items in Management Guidance and Analyst Information Production. Peng-Chia Chiu, The Chinese University of Hong Kong; Timothy Haight, Loyola Marymount University; Po-Hsiang Yu, National Chung Hsing University; Mei Zhu, Shanghai University of International Business and Economics
Discussant: Ted Christensen, University of Georgia
Are There Externalities of Private Firm News Disclosure? Evidence from Public Firms’ Investment. Feng Chen, University of Toronto; Yi Ding, Chinese University of Hong Kong; Xingqiang Du, Xiamen University; Xiaojiao Wang, Chinese University of Hong Kong
Discussant: Kristen Valentine, University of Georgia
Information Intensity and Pricing of Earnings Announcement Risk. Jingjing Chen, Northeastern University; Linda H. Chen, University of Idaho; George J. Jiang, Washington State University
Discussant: Yimeng Li, Tulane University

8.11 Intentionally Skipped
8.12 Internal Information Quality and Voluntary Disclosure
Level 2, Summit 11
Accounting - 1.8 CH

Moderator: Rachel Scott, University of Georgia

Restrictions on Foreign Labor Supply and Firms' Information Production. Zhifeng Yang, Stony Brook University; Haoran Zhu, Southern University of Science and Technology
Discussant: Rachel Flam, London Business School

Does Supply Chain Planning Using Forward Supply Contracts Facilitate Management Sales Forecasting? Aaron Aurelius, The Hong Kong Polytechnic University; Jian Kang, Dongbei University of Finance and Economics; Jeffray Ng, Hong Kong University; Jingran Zhao, The Hong Kong Polytechnic University
Discussant: Nargess Golshan, University of Kentucky

Investment, Dynamic Information Acquisition, and Disclosure. Seung Lee, University of Southern Denmark; Ivan Marinovic, Stanford University
Discussant: Eunhee Kim, Baruch College

8.13 Managerial Labor Market and Information
Level 1, Maple 3
Accounting - 1.8 CH

Moderator: Arthur Morris, Hong Kong University of Science and Technology

Does Algorithmic Trading Affect Forced CEO Turnover? A Learning Hypothesis. Hojun Seo, Purdue University
Discussant: Arthur Morris, Hong Kong University of Science and Technology

The Bright Side of Career Concern: CEO Tenure and Narrative Disclosure Complexity. Marwa Soliman, Alfred University
Discussant: Vivek Raval, University of Illinois at Chicago

Discussant: Eunyoung Lee, The University of Utah

8.14 Non-Earnings Disclosures
Level 2, Crest 3
Accounting - 1.8 CH

Moderator: Jason Chen, University of Illinois at Chicago

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

Financial Dissemination and Employee Satisfaction: Evidence from Corporate Layoffs. Sietse Oostra, Tilburg University; Christoph J. Sextroh, Tilburg University
Discussant: Yanting (Crystal) Shi, HEC Paris

The Public Disclosure Incentives of Private Capital Market Firms. Herita Akamah, University of Nebraska—Lincoln; Jimmy Downes, University of Nebraska—Lincoln
Discussant: Jason Chen, University of Illinois at Chicago

8.15 Stakeholder Incentives and Governance
Level 1, Cottonwood 8
Accounting - 1.8 CH

Moderator: Kory Maag, The University of Tennessee

Judge Financial Holdings and Case Outcomes: Evidence from Judge Financial Disclosures. Tuhin Harit, The University of Texas at Dallas; Sunil Parupati, The University of Texas at Dallas; Jedson Pinto, The University of Texas at Dallas; Gil Sadka, The University of Texas at Dallas
Discussant: Kory Maag, University of Tennessee
Government Contract Transparency and Payoffs from Political Connections. Ethan Yao, University of Minnesota
Discussant: Bryce Schonberger, University of Colorado Boulder

**8.16 Accounting Standards Implementation, Financial Performance, and Capital Markets**

**Level 1, Cottonwood 4**

Accounting - 1.8 CH

Moderator: Francesco De Luca, University “G. d’Annunzio” of Chieti-Pescara

Do Financial Assets Affect the Role of Earnings in Firm Valuation? Xiangyan Shi, Shandong University of Finance and Economics; Juan Wang, SUNY at Oneonta

How Does Geopolitical Risk Affect U.S. Cross-Listed Foreign Private Issuers? Joanna Golden, The University of Memphis; Liu Yang, Wichita State University

Does Board Gender Diversity Affect Bank Credit Risk? Empirical Evidence from U.S. Asad Mehmood, University “G. d’Annunzio” of Chieti-Pescara; Francesco De Luca, University “G. d’Annunzio” of Chieti-Pescara; Hao Quach, University of Lincoln

**8.17 Performance Evaluation and Labor Markets**

**Level 1, Cottonwood 7**

Accounting - 1.8 CH

Moderator: Nizar Mohammad Alsharari, Jackson State University

Peer Group Comparisons and Pay Spillovers in the CEO Labor Market. Christopher D. Boone, University of Massachusetts Amherst; Michael T. Paz, Cornell University

Discussant: Shihui Fan, Kent State University

Pay Transparency and Cost Stickiness: Evidence from the Passage of State Pay Transparency Laws. Sterling Huang, Singapore Management University; Jeffrey Ng, University of Hong Kong; Wald Saffar, The Hong Kong Polytechnic University; Longfai Shang, Southwestern University of Finance and Economics

Discussant: Michael T. Paz, Cornell University

Employee-Manager Information Asymmetry and Employee Turnover. Sumin Lee, Seoul National University; Hwang Iny, Seoul National University

Discussant: Matthew Evans

**8.18 Accountability, Internal Controls, and Ethics**

**Level 1, Maple 5**

Accounting - 1.8 CH

Moderator: Steven M. Mintz, California Polytechnic State University, San Luis Obispo

Rethinking Accountability in Developing Countries: An Institutional Pillars Perspective. Minga Meshesha Negash, Metropolitan State University of Denver; Seid Hassan, Murray State University

Does Transportation Infrastructure Construction Increase Labor Cost? Evidence from Peripheral Cities in China. Yuanyuan Liu, Xiamen University; Xinyuan Pang, Jiangsu Yuea Group Co., Ltd.; Huan Dou, Jiaan University; Huan Ke, Jiaan University

The Impact of Giving Voice to Values on Interorganizational Ethical Dilemmas in Business. Tara Shawver, King’s College; William Miller, University of Wisconsin—Eau Claire; Steven M. Mintz, California Polytechnic State University, San Luis Obispo

**8.19 Teaching Cases in Accounting**

**Level 1, Cottonwood 6**

Accounting - 1.8 CH

Moderator: Frances Stott, Ohio University

Fancy Fliers: Understanding Financial Reporting Pressure. Jodi Gissel, University of Wisconsin—Whitewater; Andrea Scheetz, Georgia Southern University

Discussant: To Be Announced

Lumber Liquidators and the Aftermath of. Ronen Gal-Or, Bentley University; William Goldman, Northeastern University; Mark Gooley, Northeastern University; Mahendra Gujarathi, Bentley University

Discussant: Frances Stott, Ohio University
Coffee Break
Level 1, Cottonwood Pre-function
Level 2, Summit Pre-function

PANEL SESSIONS

9.01 How Are Technical Advances Changing Professional Accounting Work?
Level 2, Crest 4/5
Accounting - 1.8 CH
Moderator: To Be Announced
Panelists: To Be Announced

CONCURRENT SESSIONS

9.02 Behavioral Aspects in Practice
Level 2, Summit 6
Accounting - 1.8 CH
Moderator: Jiahui (Helen) Lu, West Virginia University
Determinants and Mechanisms of Accountants’ Pursuit of Upskilling. Kristina C. Domek, University of South Florida; Juliana M. Kralik, The University of Tampa
Richard D. Mautz III, University of South Florida
Discussant: Jiahui (Helen) Lu, West Virginia University
Challenges and Opportunities in the Audit of the Future: How Does Regulation Influence the Use of Technology-Based Tools? Jared Eutsler, University of North Texas; Jay C. Thibodeau, Bentley University; Alex Tighe, Bentley University; L. Tyler Williams, Bentley University
Discussant: Timothy J. Fogarty, Case Western Reserve University
Discussant: Hanxu Xia, University of Massachusetts Amherst

9.03 Audit Fees
Level 1, Cottonwood 10
Auditing - 1.8 CH
Moderator: Aida Sy, Farmingdale State College, SUNY
Goodwill Impairment and Auditor Fee-Risk Sensitivity. Natalia Mintchik, University of Cincinnati; Linna Shi, University of Cincinnati; Siew Hong Teoh, University of California, Los Angeles; Nan Zhou, University of Cincinnati
COVID-19 Pandemic and Audit Fee Stickiness. Hsien-Lian Chiu, National Chung Cheng University; Chia-Chun Hsieh, National Chung Cheng University; Ling-Yu Tsou, PwC Taiwan
Do Auditors Consider Cybersecurity Insurance in Pricing Audits? Angel Pacheco-Paredes, Texas A&M International University; Clark Wheatley, Florida International University
9.04  Audit Committees & Corporate Governance
Level 1, Cottonwood 11
Auditing - 1.8 CH

Moderator:  Xin Zhao, St. John’s University

Audit Committee Meetings and the Timeliness of Misstatement Disclosure. Johnathon Cziffra, HEC Montreal; Zvi Singer, HEC Montreal; Jing Zhang, University of Colorado Denver
Discussant:  Sung-Yuan Cheng, University of Kentucky

Why Are You Leaving the Audit Committee? Are Unexplained Director Departures Informative About Future Restatement Announcements and Audit Outcomes?
Gopal V. Krishnan, Bentley University; Yanru Yang, Bentley University; Wei Yu, Hunter College—CUNY
Discussant:  Stuart Dearden, University of Nebraska—Lincoln

Do SEC Comment Letters Destabilize the Receiving Firm’s Corporate Governance Equilibrium? Jun Yang Tan, Drexel University; Barbara Grein, Drexel University
Discussant:  Sajid Kamal, University of Missouri

9.05  Investor Perceptions and Responses to Auditors and Audit Reports
Level 1, Cottonwood 8
Auditing - 1.8 CH

Moderator:  Abdullah AlMoshaigeh, Georgia State University

Do Investors Differentiate Between Types of Component Auditors? Evidence from Auditor Ratification Voting. Bullipe Reddy Chintha, Indian School of Business; Srinivas Mahapatra, Indian School of Business
Discussant:  To Be Announced

Audit Report Requirements, Audit Quality, and Investor Response: An Examination of Level 3 Investment Securities. David Stroud, Texas A&M University; Sarah B. Stuber, Texas A&M University; Lisa Tiplady, Texas A&M University; Dechun Wang, Texas A&M University
Discussant:  Yijing Cui, The University of Kansas

9.06  Analysts’ Information Production
Level 2, Summit 11
Accounting - 1.8 CH

Moderator:  James Warren, University of Arkansas

Sell-Side Analysts’ Assessment of ESG Risk. Min Park, The University of Kansas; Aaron Yoon, Northwestern University; Tzachi Zach, The Ohio State University
Discussant:  To Be Announced

FOMC Meetings and Analysts’ Target-Price Forecasts. Ole-Kristian Hope, University of Toronto; Junhao Liu, University of Toronto; Mingyue Zhang, University of Waterloo
Discussant:  Jared Flake, Boston College

The Sudden Stop to Analysts’ Site Visits and its Consequences. Ying Du, Xian Jiaotong University; Di Guo, Hong Kong Baptist University; Baolei Qi, Xian Jiaotong University; Wengfeng Wang, City University of Hong Kong
Discussant:  Flora Sun, Indiana University Bloomington

Company-Investor Communication and Analysts’ Information Production. Yifan Hou, Central University of Finance and Economics; Danye Wang, The University of Iowa; Yanchao Wang, Central University of Finance and Economics; Jianyu Zhao, Central University of Finance and Economics
Discussant:  James Warren, University of Arkansas
9.07 Effectiveness of Regulators  
Level 2, Crest 3  
Accounting - 1.8 CH

Moderator: Jaesik Kim, Indiana University

Conflicted Regulators. Matthew Kubic, The University of Texas at Austin; Rui Silva, The University of Texas at Austin; Sara Toynbee, The University of Texas at Austin

Discussant: Jaesik Kim, Indiana University

Deterrence or Displacement? Evidence from Insider Trading Activity after SEC Enforcement Actions. Seong Jin Ahn, Korea Advanced Institute of Science and Technology; Jared Jennings, Washington University in St. Louis; Yanrong Jia, Baruch College—CUNY

Discussant: Hojun Seo, Purdue University

9.08 Health Safety and the Environment  
Level 2, Summit 7  
Accounting - 1.8 CH

Moderator: Luglio Imperatore, Bocconi University

The Value of Mobile Labor During Immobile Times: Evidence from the COVID-19 Pandemic. Weishi Jia, Cleveland State University; Shuo Li, Western Washington University; Philip Stocken, Dartmouth College; Eliza X. Zhang, University of Washington, Tacoma

Discussant: Kyungmin Kim, Seoul National University

The Effects of Enforcement Disclosure Saliency: Evidence from OSHA’s Press Release about Safety Violations. Allen Huang, The Hong Kong University of Science and Technology; Michael Shen, National University of Singapore; Chao Tang, The Hong Kong University of Science and Technology; Juanting Wang, The Hong Kong University of Science and Technology

Discussant: Claudia Imperatore, Bocconi University

Consequences of Conflict Mineral Disclosures for Supply Chains. Qi Zhang, Frankfurt School of Finance and Management

Discussant: To Be Announced

9.09 Corporate Investment Choices and Accounting Standards Implementation  
Level 1, Cottonwood 1  
Accounting - 1.8 CH

Moderator: Anna Vysotskaya, University of Lincoln

Corporate Labor Investment Decisions and Insider Trading. Guang-Zheng Chen, Feng Chia University; Chin-Hua Huang, HungKuang University


R&D Accounting Choice and Firm Performance: Evidence from China. Lizhu Ma, Xi’an Jiaotong University; Fangjun Wang, Xi’an Jiaotong University; Shaojun Zhang, The Hong Kong Polytechnic University

The Nail that Stands is Hammered Down: Using Financial Reporting Comparability to Set Peer Groups on Benchmarking for Managerial Compensation in Japan. Jumpei Hamamura, Momoyama Gakuin University; Kento Inoue, Kindai University

The Issuing of Hybrid Financial Instruments by International Insurance Companies in Light of the Introduction of IFRS 17—Insurance Contracts. Eduardo Flores, University of São Paulo; Bruno Paisani, University of São Paulo; Bruno Salotti, University of São Paulo
9.10 Accounting Standards Choices, Earnings Management, and Public Policies

**Level 1, Cottonwood 2**

Accounting - 1.8 CH

Moderator: Yaqing Zhang, The University of Memphis

The Effects of Accounting Standard Choice on Analyst Forecast Behavior: Evidence from Cross-Listed Firms in the United States. Li-Chin Jennifer Ho, The University of Texas at Arlington; Xiaoxiao Song, Southern Illinois University Edwardsville

Market Reactions of Single Stock Futures to Earnings Announcements: Korean Evidence. Young Jun Kim, Hankuk University of Foreign Studies; Seunghwan Kim, KIS Pricing; Su Jeong Lee, Inha University; Hyun Jong Na, Hanyang University

Development Expenditure Capitalization in Private Firms—Determinants and Predictive Ability. Aljosa Valentincic, University of Ljubljana; Tjasa Redek, University of Ljubljana

Family Control and Cost of Corporate Debt Financing. Li Ren, Xiamen University; Lijie Zhang, Xiamen University; Haiyan Helen Zhou, The University of Texas Rio Grande Valley

9.11 Peers and Helping Behavior

**Level 1, Cottonwood 9**

Accounting - 1.8 CH

Moderator: Pei Wang, University of Waterloo

The Effect of Employee Recognition Level and Task Type on Peer Selection Decisions. Ivo Tafkov, Georgia State University; Ke Xu, Siena College; Hailan Zhou, Bentley University

Discussant: Pei Wang, University of Waterloo

Use and Design of Peer Evaluations for Bonus Allocations. Manuel Grieder, ZHAW School of Management and Law (SW); Karl Schuhmacher, Emory University

Discussant: Grazia Xiong, Utah State University

Who Do You Ask For Help? The Effects of Relative Performance Evaluations and Remote Work on Employee Help-Seeking Direction. Joseph Burke, Indiana University; Ta-Tung (Stephanie) Cheng, University of Wyoming; Michael Majerczyk, Georgia State University; Ke Xu, Siena College

Discussant: Karl Schuhmacher, Emory University

9.12 Top Management Teams

**Level 1, Cottonwood 7**

Accounting - 1.8 CH

Moderator: Shihui Fan, Kent State 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 M. Stack, The University of Kansas

Discussant: Sydnee Manley, Providence College

Delegation and CFO Retention: Evidence from Chief Accounting Officers on the Executive Team. Leah Muriel, Oklahoma State University; Adrienne Rhodes, The University of Iowa; Dan Russomanno, The University of Arizona

Discussant: Leah Beer, University of Missouri

CDOs’ Long-Term Orientation and Corporate Lean Production. Xingnan Xue, Xi’an Jiaotong University; Nan Hu, Singapore Management University

Discussant: Amanda L. Acevedo, Drexel University
9.13 Future of the Accounting Profession

Level 1, Cottonwood 6

Accounting - 1.8 CH

Moderator: David M. Stott, Ohio University

Why Did Accounting Enrollment Decline in the Last Decade? An Analysis of the Impact of Business Cycles. Thomas Bowe Hansen, Virginia Commonwealth University; Junwoo Kim, Oakland University; Jay Junghun Lee, University of Massachusetts Boston

Discussant: Edward R. Walker, University of Central Oklahoma

Staring into the Abyss: Does Accounting Face a Looming Enrollment Crisis? Erik S. Boyle, Idaho State University; Marcus Burger, The University of North Carolina at Pembroke; Rana Mazumder, Deloitte

Discussant: David M. Stott, Ohio University

5:30 pm–6:00 pm

Closing Reception

Level 1, Adams Terrace
Poster Sessions
| Board 01 | ChatGPT in the Accounting Classroom: Ally, Adversary, or an Unexpected Resource? | Mfon Akpan, Methodist University; Scott Dell Francis, Marion University; Richard Barnes, Washington State University |
| Board 02 | Implementation of Trimester System in Saudi Accounting Education. | Sami Alshahrani, Higher Education |
| Board 03 | Analysis of Continuing Professional Education (CPE) Policies of the Ten Largest Audit Companies in Turkey. | Krymet Caliyurt, Trakya University |
| Board 04 | Get Up and Go! An Active Learning Activity for Managerial Accounting. | Bob Churchman, Harding University; Karen Carker, Harding University; Sarah McGaha Harding University |
| Board 05 | Firm Analysis Projects—Applying Research and Data Analysis in Undergraduate Auditing Courses. | Casey Colson, Valdosta State University; Raymond Elson, Valdosta State University |
| Board 06 | The Benefits of Using IMA Resources in the Classroom. | Timothy Creel, Lipscomb University; Veronica Paz, Indiana University of Pennsylvania; Christine Olear, The Pennsylvania State University |
| Board 07 | A Reflection on Teaching Accounting in Pandemic. | Nancy Fan, California State Polytechnic University, Pomona |
| Board 08 | How COVID-19 PPP Frauds Could Have Been Prevented with Data Analytics. | Carol Sullivan, Southeastern Oklahoma State University |
| Board 09 | Game On: A New Perspective on Teaching Intermediate Accounting. | Shari Fowler, Indiana University East; Chongning Sun, Indiana University |
| Board 10 | How the Uniform CPA Examination Blueprints and the CPA Evolution Model Curriculum Move Accounting Curricula Toward a Competency-Based Education Model. | Susan Galbreath, Lipscomb University; Charla Long, Competency-Based Education Network |
| Board 11 | Introducing ESG in Accounting Curricula Through Assignments in Existing Course. | Susan Galbreath, Lipscomb University; Marcy Binkley, Lipscomb University; Timothy Creel, Lipscomb University |
| Board 12 | Academic Dishonesty and Implications for Disaster. | Mary Gibson, Clemson University |
| Board 13 | Using Brain Science Insights to Help Students Learn. | Rebekah Heath, Kansas State University |
| Board 14 | Use of Tangible Visual Aid in Teaching the Indirect Method for Calculating Operating Cash Flows. | Youree Kim, Marymount University |
| Board 15 | Using European Union Data in International Accounting, Advanced Financial Accounting, Economics and Other Courses Easily! | Charles Leflar, University of Arkansas |
| Board 16 | Create Visualizations-->Engage with Data-->Breadth of Critical Thinking. | William Mesa, Metropolitan State University of Denver |
| Board 17 | Introducing CECL: Adapting Bad Debt Expense Estimates. | Brigitte Muehlmann, Babson College |
| Board 18 | Using Problem-Based Learning (PBL) Continuum and Team-Based Learning (TBL) to Teach Professional Skills in Intermediate Accounting II (III) Course at Two Universities. | Judith Sage, Sage & Sage; Lloyd Sage, Sage & Sage |
| Board 19 | Application of Transparency in Learning and Teaching (TiLT) Techniques to Intermediate Accounting Classes. | Suzanne Shoukfeh, Texas Tech University; Janet Huston, Texas Tech University; Corey Evans, Texas Tech University |
## EFFECTIVE LEARNING STRATEGIES

### Monday, August 7, 2023 — 3:00 pm–4:30 pm

| Board 20 | Service-Learning Initiatives in Accounting Programs’ Improving Engagement Through Enrichment. Ankita Singhvi, Texas A&M University—Central Texas; Meghna Singhvi, California State University, Dominguez Hills |
| Board 21 | Ethics of Loves’ The Case of Tom Love and Love’s Travel Stops. Carol Sullivan, Southeastern Oklahoma State University |
| Board 22 | 50+ Years of Title IX and 25+ Years of the EADA Financial Reports: Have They Helped to Enforce the Law? Carol Sullivan, Southeastern Oklahoma State University |
| Board 23 | Students Perceptions and Actions Around Pre- and Post-Pandemic Cheating. Elizabeth Felski, SUNY, Geneseo |
| Board 24 | Developing a Research Related to Learning in the Classroom. Aida Sy, Farmingdale State College, SUNY; Anthony Tinker, Baruch College—CUNY |
| Board 25 | Teaching Lean Management Principles Using NASCAR Race Data. Wendy Tietz, Kent State University; Jennifer Cainos, University of South Florida; Margaret Shackell, Ithaca College |
| Board 26 | The CPA Evolution: A Mapping of the Revised Examination Topics to Current Accounting Curriculum. Edward Walker, University of Central Oklahoma; Skyler Bowen, University of Central Oklahoma; Paula Sanders, University of Central Oklahoma; Evan Shough, University of Central Oklahoma; Jaclyn Prentice, University of Central Oklahoma |
| Board 27 | Experiential Learning: From Financial Literacy to Retirement Tax Planning. Robert Walsh, University of Dallas; Susan Rhame, University of Dallas; Jenny Gu, University of Dallas |
| Board 28 | Using Catholic Social Teaching Discussions to Supplement Professional Ethics in Accounting Courses. Robert Walsh, University of Dallas; Susan Rhame, University of Dallas |
| Board 29 | Towards a Modern Accounting Curriculum. Michael Wilson, Metropolitan State University |
| Board 30 | How Luckin Coffee Violates Accounting Rules and Implications in the Classroom. Fuzhao Zhou, Bowling Green State University; Kyle Miller, Bowling Green State University |
| Board 01 | Are Controversial Firm-Tweets Value Relevant? | Tahmina Ahmed, York University |
| Board 02 | Environmental, Social and Governance (ESG) and Accounting Relationship: A Bibliometric Analysis in Literature. | Kiyomet Caliyurt, Trakya University |
| Board 03 | Data Sources, Strategic Resources, and the Actual Use of AI Technology in the Tax Practices of CPA and Law Firms—A PLS-SEM Approach. | Alexander Chaprak, University of Antwerp |
| Board 04 | Bankruptcy Prediction Using Machine Learning Models with the Text-Based Communicative Value of Earnings Call Transcripts. | Tsung-Kang Chen, National Yang Ming Chiao Tung University; Yu-Chun Lin, National Yang Ming Chiao Tung University |
| Board 05 | CFO Extroversion and Financial Reporting Quality. | Tsung-Kang Chen, National Yang Ming Chiao Tung University; Yun Hao, National Yang Ming Chiao Tung University |
| Board 06 | Impression Management and Earnings Quality: Analysis of Companies Listed on Brazilian Stock Exchange (B3). | Denize Demarche Ferreira, Federal University of Santa Catarina; Vanessa Silva, Federal University of Santa Catarina; Jose Barba, Federal University of Santa Catarina |
| Board 07 | Influence of Institutional Characteristics on the Financial Distress of Football Clubs in Brazil. | Denize Demarche Ferreira, Federal University of Santa Catarina; Monique Oliveira, Federal University of Santa Catarina; Fabio Minatto, Federal University of Santa Catarina |
| Board 08 | University Accounting Education and Identity Formation. | Barbara Flood, Dublin City University; Margaret Healy, University College Cork |
| Board 09 | Developing a FinGPT Model for Investment Recommendations. | Haoyun (Harry) Gao, Rutgers, The State University of New Jersey; Arion Cheong Stevens Institute of Technology |
| Board 10 | The Impact of Supply Chain Network Centrality on Firm Investment Efficiency and Overproduction. | Hui-Wen Hsu, Feng Chia University |
| Board 11 | Distraction of Institutional Investors and Financial Statement Comparability. | Shengmin Hung, Soochow University; Ken Chen, National Taiwan University; Hu-Hsuan Hsu, National Dong Hwa University; Chih Fang Morgan State University |
| Board 12 | The Effect of Climate Risk on Financial Statement Comparability. | Shengmin Hung, Soochow University |
| Board 13 | Performance Measurement, Performance Pressure and Equality in Academic Work. | Kirsi-Mari Kallio, University of Turku |
| Board 15 | Are Chatbots Useful for Accounting Research? | E. Jin Lee, Bryant University |
| Board 16 | Personal Income Taxes and Financial Advisor Misconduct. | Senlin Miao, Central South University; Fenghua Wen, Central South University |
| Board 17 | Fair Value Reporting and Audit Fees: Evidence from the Turkish Banking Industry. | Ceren Ozveren, Istanbul University; Bora Senyigit King’s College |
| Board 18 | Accounting Conservatism and Speed of Adjustment of Capital Structure in Latin America Firms. | Moacir Rodrigues Junior, Federal University of Santa Catarina; Mateus Miller, University of Blumenau |
### Tuesday, August 8, 2023 — 9:45 am–11:00 am

| Board 19 | **Carbon Performance and Financial Distress: The Effect of Stakeholders’ Pressure.** Ali Saeedi, University of Minnesota, Crookston; Setareh Fasihi Payame, Noor University |
| Board 20 | **Impacts of Mandatory KAM Disclosure on Audit Fees Focusing on Early Adopters in Japan.** Yoshihiro Sakuma, Tohoku Gakuin University |
| Board 21 | **The Impact of Superstition on Corporate Tax Avoidance.** Dongxiao Shen, Durham University |
| Board 22 | **Management Team Background Homogeneity, Shared Working Experience, and Corporate Credit Risk.** Yijie Tseng, Fu Jen Catholic University; Tsung-Kang Chen, National Yang Ming Chiao Tung University; Yu-Chun Lin, National Yang Ming Chiao Tung University |
| Board 23 | **Using Instructional Technology to Enhance the Learning Outcomes of Students.** Mohammed Mohi Uddin, University of Illinois at Springfield |
| Board 24 | **Forward-Looking Loan Loss Provisioning Under Imperfect Forecasts.** Hristiana Vidinova, University of Chicago |
| Board 25 | **Do Chief Accounting Officers Matter in Financial Reporting Quality? Evidence of Chief Accounting Officer Turnover Event from Taiwan.** Shih-Bin Wu, National Cheng Kung University |
| Board 26 | **Eye Track Technology and Medication Potentials Used in Accounting.** Huan Yang, University of Warwick |
| Board 27 | **Shareholder Collaborative Engagement and Investees’ Green Preference.** Hai-Chin Yu, Chung Yuan University; Alice Hsieh, Accenture |
| Board 28 | **Green Innovation and Institutional Ownerships Heterogeneity: Sector-Specific Dynamics.** Hai-Chin Yu, Chung Yuan University; Thi-Thanh Phan National Cheng-Chi University; Alice Hsieh, Accenture; Hai-Chin Yu Chung Yuan University |
| Board 29 | **Auditors’ Responses and Whistleblowing Allegations.** Fuzhao Zhou, Bowling Green State University |
| Board 30 | **A Study of Voluntary Disclosure.** Fuzhao Zhou, Bowling Green State University |
## Tuesday, August 8, 2023 — 3:00 pm–4:30 pm

| Board 1 | Investors and Auditors Reaction to Risk Factors Identified by Non-Traditional Resources. Mohammed Alsurayhi, Morgan State University |
| Board 2 | Institutional Investor Network and Audit Fee: Evidence from China. Ziang Chen, Xi’an Jiaotong University |
| Board 3 | The Underreported Use of Modern Costing Strategies in Small- and Medium-Sized Businesses: The Need for Further Case Study Research. Jennifer DeMoras, Plymouth State University |
| Board 6 | Imprinting Theory in Auditing: Evidence of Individual Auditors’ Famine Experience on Audit Quality. Lizhong Hao, University of Portland |
| Board 7 | Asymmetric Cost Behavior and Non-Financial Firms’ Risky Financial Investments. Jihoon Hwang, The University of Arizona |
| Board 8 | Corporate Social Responsibility: Analyzing Wind Turbine Opportunities Using Alteryx. Diane Janvrin, Iowa State University |
| Board 9 | The Effect of Board Gender Culture on Audit Partner Selection and Audit Fee Resourcing: Females in Critical Mass. Lingting Jiang, University of Cincinnati |
| Board 10 | The Impact of the Inevitable Disclosure Doctrine on CEO Turnover. Yijing Jiang, Concordia University |
| Board 11 | An Examination of the Relationship Between Tournament Incentives and ESG Performance. G. Kleinman, Montclair State University |
| Board 12 | Promoting Ethical and Responsible AI Practices in Accounting. Eric Lee, University of Northern Iowa |
| Board 13 | The Effects of Corporate Social Responsibility on Tax Avoidance: An International Analysis. Ye Ji Lee, University of Seoul |
| Board 14 | Auditors’ Reporting of Boilerplate Key Audit Matters and Audit Effort. Lina (Zixuan) Li, University of Auckland |
| Board 15 | How Does R&D Spending Change When Sales Decline? The Role of Analysts. Jiyuan Li, Xi’an Jiaotong University |
| Board 16 | Do Peer Firm Environmental Goal Disclosures and Carbon Offset Programs Impact Managers’ Environmental Disclosure Choices? Serena Loftus, Kent State University |
| Board 17 | The Impact of Corporate Governance on the Information Content of Earnings and Cash Flows: Evidence from Brazil. Jose Miranda-Lopez, The University of Tulsa |
| Board 18 | The Impact of Data Analytics Use by Internal Auditors on the Reliability and Timeliness of Financial Reporting. Romina Rakipi, West Virginia University |
| Board 19 | Flattening the Curve: Impacts of State COVID-19 Regulations on Audit Timeliness and NT-Filings. Janean Rundo, University of Cincinnati |

Published as of Monday, July 24, 2023. Visit AAAHQ.ORG and APP for current program.
RESEARCH INTERACTION FORUM

Tuesday, August 8, 2023 — 3:00 pm–4:30 pm

Board 20  Analysis of Corporate Drivers and Carbon Intensity of Sugarcane Mills in a Brazilian Carbon Credit Market. Ricardo Silva, University of Sao Paulo

Board 21  Valuation Implications of Sales-Based Related Party Transactions Under the Regulations to Prepare Consolidated Financial Statements. Badingatus Solikhah, National Yunlin University of Science and Technology

Board 22  Value-Based Management Sophistication and Earnings Management. Friedrich Sommer, University of Bayreuth


Board 24  International Evidence on Accounting Values and Environmental Disclosures. Mohammad Tavakolifar, Northeastern Illinois University

Board 25  ESG Performance and Firm Value: Evidence from EU Listed Firms. Simone Terzani, University of Perugia

Board 26  CEO Personality Traits, Compensation Structure, and Managers’ Strategically Textual Reporting in Annual Reports. Yjie Tseng, Fu Jen Catholic University

Board 27  CEO Extraversion and Bank Loan Cost. Shu-Ling Wu, National Taiwan University

Board 28  Strategic Alignment and Cost Stickiness of Supplier Firms. Yan-Jie Yang, Yuan Ze University

Board 29  There’s No Making Without Breaking: The Impact of Natural Disasters on “Green” Adoption. Cyndia Wang, The University of British Columbia
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February 16-17, 2024
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Sustainability, ESG, and Accounting:
Implications for the Academy and the Profession
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September 21–30, 2023
MAS Teaching Case Conference
Iowa State University

October 13–14, 2023
Accounting Behavior and Organizations Research Conference
Pittsburgh, Pennsylvania

October 20–21, 2023
Joint Meeting of the Diversity and Teaching, Learning and Curriculum Sections
Bethesda, Maryland

December 1–2, 2023
Special Issues Conference: The Digital Transformation of ESG Reporting
New York, New York

December 8–10, 2023
Accounting PhD Rookie Recruiting and Research Camp
Dallas, Texas

December 12–14, 2023
Conference on Accounting, Governance and Sustainability - KFUPM Dhahran
Saudi Arabia

January 4–6, 2024
Management Accounting Section Midyear Meeting
Orlando, Florida

January 11–14, 2024
Auditing Section Midyear Meeting
New Orleans, Louisiana

January 18–20, 2024
Financial Accounting and Reporting Section Midyear Meeting
Denver, Colorado

January 25–27, 2024
Joint Midyear Meeting of the AIS and SET Sections
Atlanta, Georgia

January 25–27, 2024
International Accounting Section Midyear Meeting
Atlanta, Georgia
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Parkway
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