2023 Spark Meeting
Exploring accounting research, education, and practice

June 1–3, 2023

American Accounting Association
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2023 Mid-Atlantic Region Meeting Program Committee

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Christina Olear, The Pennsylvania State University Brandywine

For a complete listing of Mid-Atlantic Region Leadership, please see: 
[aaahq.org/About/Directories/2022-2023-AAA-Section-Group-and-Region-Officers/Regions/Midwest-Region](http://aaahq.org/About/Directories/2022-2023-AAA-Section-Group-and-Region-Officers/Regions/Midwest-Region)
### Midwest Region Officers

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<thead>
<tr>
<th>Position</th>
<th>Name</th>
<th>Institution</th>
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<tbody>
<tr>
<td>President</td>
<td>Oksana Kim</td>
<td>Minnesota State University Mankato</td>
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<td>President-Elect</td>
<td>Mark Mellon</td>
<td>Northern Illinois University</td>
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<tr>
<td>Vice President-Academic</td>
<td>Mark Mellon</td>
<td>Northern Illinois University</td>
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<tr>
<td>Past President</td>
<td>Matthew Notbohm</td>
<td>University of North Dakota</td>
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### 2023 Midwest Region Meeting Program Committee

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<tr>
<th>Position</th>
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<tr>
<td>Program Chair</td>
<td>Mark Mellon</td>
<td>Northern Illinois University</td>
</tr>
<tr>
<td>Paper Chair</td>
<td>Shaokun (Carol) Yu</td>
<td>Northern Illinois University</td>
</tr>
<tr>
<td>Assistant Paper Chair</td>
<td>Kuan-Chen Lin</td>
<td>Central Michigan University</td>
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SangHyun Suh, University of Massachusetts Lowell

President-Elect
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Mitchell Franklin, Le Moyne College

2023 Northeast Region Meeting Program Committee

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Assistant Paper Chair
Zhihong (Rita) Wang, Clark University

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Mindy Nett, Kent State University

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Paper Chair
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For a complete listing of Ohio Region Leadership, please see:
aaahq.org/About/Directories/2022-2023-AAA-Section-Group-and-Region-Officers/Regions/Ohio
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2023 Southeast Region Meeting Program Committee

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For a complete listing of Southeast Region Leadership, please see aaahq.org/About/Directories/2022-2023-AAA-Section-Group-and-Region-Officers/Regions/Southeast-Region
### Western Region Officers

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<tr>
<th>Title</th>
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<tbody>
<tr>
<td>President</td>
<td>Benjamin Anderson</td>
<td>San Jose State University</td>
</tr>
<tr>
<td>Past President</td>
<td>Nancy Mangold</td>
<td>California State University, East Bay</td>
</tr>
<tr>
<td>President-Elect</td>
<td>Christine Kuglin</td>
<td>University of Denver</td>
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### 2023 Western Region Meeting Program Committee

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<tr>
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<td>Christine Kuglin</td>
<td>University of Denver</td>
</tr>
<tr>
<td>Paper Chair</td>
<td>Tara Lambert</td>
<td>Whitworth University</td>
</tr>
<tr>
<td>Assistant Paper Chair</td>
<td>Linda Chen</td>
<td>University of Idaho</td>
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2023 Public Interest Meeting Program Committee

2023 Midyear Meeting Program Paper Chair
Amanda Convery, University of Delaware

For a complete listing of Public Interest Leadership, please see
aaahq.org/Pl/About/Officers
DeAnne M. Aussem, PwC U.S. and MX
Introduction to Mindfulness Workshop
Thursday, June 1, 2023, 2:00 pm–3:00 pm ET

DeAnne Aussem serves as the Well-being Leader @PwC US and MX. As a Managing Director, leadership development expert and credentialed well-being coach, DeAnne draws upon more than 25 years of professional services experience supporting leaders, teams and organizations across the U.S. and globally. DeAnne is a recognized dynamic and innovative business leader with deep expertise in Strategy, Global Leadership Development, Well-being, Diversity & Inclusion and Human Capital which enables her to be a trusted advisor and source of strategic insight on today’s most difficult leadership challenges and initiatives that champion the future of work.

As a sought after thought leader, keynote speaker, facilitator and coach who demonstrates exceptional cultural dexterity, DeAnne presented at the 2019 Great Place to Work Summit and the O.C. Tanner Influence Greatness conference. In 2017 and 2016, DeAnne was a featured speaker and cited as a ‘Leading Coaching Luminary’ during the World Business and Executive Coaching Summit (WBECS), the world’s largest digital gathering of business and executive coaches. DeAnne has also been featured extensively in the media including Working Mother, Forbes, The New York Post, Thrive Global, Huffington Post and Quartz at Work

LinkedIn: www.linkedin.com/in/DeAnneAussem
Twitter: @DeAnneAussem

Heather Goryoka, KPMG
ESG and Sustainability: What Are the Issues in the Profession and How Do We Bring Them to the Classroom?
Friday, June 2, 2023, 5:00 pm–6:00 pm ET

Heather Goryoka is an audit Senior Associate based in Los Angeles at KPMG. Heather has five years of experience in auditing public and private companies in the consumer goods, healthcare, and entertainment industries. In her current role, Heather provides ESG reporting and attestation services to clients. She has delivered ESG services over a range of ESG subject matter including greenhouse gas emissions and human capital.

Heather earned her undergraduate degree in Business Economics with an Accounting minor at the University of California, Los Angeles. She is a licensed CPA in California and is a member of the American Institute of Certified Public Accountants.
Carmen Magee, KPMG ESG Center of Excellence  
ESG and Sustainability: What Are the Issues in the Profession and How Do We Bring Them to the Classroom?  
Friday, June 2, 2023, 5:00 pm–6:00 pm ET

Carmen Magee is a Managing Director at the KPMG ESG Center of Excellence. She assists clients with understanding how ESG reporting can lead to value creation while mitigating risks and complying with rapidly evolving regulation. Carmen specializes in ESG reporting readiness which include assessing key components of client’s ESG reporting process and assisting clients to address any gaps on their road to assurance. Carmen also provides ESG assurance services, which include assurance of use of proceeds of green bonds, standalone greenhouse gas emissions reports, and full corporate responsibility reports. In addition to serving clients, Carmen plays a key role at KPMG in developing infrastructure to scale the firm’s capabilities to provide ESG services. She served as KPMG US representative on the World Economic Forum and Big Four technical team for development of the Stakeholder Capitalism Metrics in support of consistent ESG reporting of sustainable value creation from 2020 – 2021.

Amir Mazarei, BDO  
Update from Recruiting Leaders; Bring Your Questions!  
Thursday, June 1, 2023, 11:00 am–12:00 pm ET

Born and raised in Thousand Oaks, CA about 40 miles outside of Los Angeles. Amir currently lives in Bel Air, CA. He graduated with a B.S. in Accounting and Minor in Economics from the University of Redlands in 2007. He joined BDO in 2010 as an assurance associate. He stayed in the assurance department for a little under 5 years and transferred to the Recruiting department November 2014. When not working, Amir enjoys playing golf, basketball, tennis, going on hikes, watching sports and spending time with family and friends.
Scott McQuillan, Deloitte
Update from Recruiting Leaders; Bring Your Questions!
Thursday, June 1, 2023, 11:00 am–12:00 pm ET

Scott McQuillan currently serves as a National Talent Acquisition Leader at Deloitte. Scott has responsibility for leading the U.S. campus recruiting strategy and programs as well as leading university relations and recruiting efforts for the U.S.-India practice; overseeing the hiring over 16,000 campus hires.

Prior to joining Deloitte, Scott worked in a variety of roles in higher education including college admissions, academic advising and career services. Scott’s 25+ years of experience has always involved working with college students and assisting with their career exploration and professional development. Scott just recently completed his term as President of Beta Alpha Psi and on the Board of Directors for the National Association of Colleges and Employers (NACE).

Scott is a graduate of Central Michigan University where he earned both his Bachelor’s and Master’s degree.

In his free time, Scott is an avid traveler and has visited over 48 countries. He enjoys running and has completed 10 marathons, including eight marathons in Chicago where he calls home.

Alexa Merschel, PwC
Update from Recruiting Leaders; Bring Your Questions!
Thursday, June 1, 2023, 11:00 am–12:00 pm ET

Alexa Merschel is the U.S. Talent Acquisition Strategy, Operations & Onboarding Leader at PwC, one of the world’s largest professional services firms. In her role, she leads strategic initiatives, onboarding, entry level experiences, and TA technology for a team of 500 who hire ~25,000 resources in FY22.

Alexa began her career in the Philadelphia office of PwC in 1996 as an intern and then started as an associate where she worked primarily on consumer industrial product clients. Alexa’s passion for recruiting began as Market Sourcing Leader in Philadelphia. She held various roles in human resources focusing on career development and talent management. In 2011, she joined the U.S. Recruiting Team’s national office as the Campus Recruiting Leader. Prior to assuming her current role, Alexa was the U.S. Talent US Tax Talent Acquisition Leader, with a total of 17 years focused on Talent Acquisition for the firm.

Alexa earned her degree in accounting from the University of Richmond. She obtained her CPA in 1998 and more recently her Senior Professional Human Resource Certification (SPHR). Alexa lives in Devon, Pennsylvania with her husband, Jeff, and three sons. She likes to stay active hiking, skiing, exercising with a love for the outdoors and vacationing. She is also a marathon runner and has completed the Philadelphia, Boston, New York, and Big Sur Marathons.
Justin Neff, Moss Adams
ESG and Sustainability: What Are the Issues in the Profession and How Do We Bring Them to the Classroom?
Friday, June 2, 2023, 5:00 pm–6:00 pm ET

Justin has practiced public accounting since 2005 and serves as the leader of the firm’s Environmental, Social and Governance (ESG) assurance practice and is the Partner in Charge of the firm’s Seattle Office. Justin has over a decade of experience providing assurance services over ESG reporting, including greenhouse gas emissions disclosures and green bond proceed allocations. Justin is also a frequent speaker and author on the topic of ESG.

Reagan Richmond, EY
ESG and Sustainability: What Are the Issues in the Profession and How Do We Bring Them to the Classroom?
Friday, June 2, 2023, 5:00 pm–6:00 pm ET

Reagan is a seasoned social impact and sustainability practitioner with more than 14 years of diverse sustainability experience, including working in climate policy, clean energy, electric utilities, state and local government. An EY U.S. senior manager, her focus areas include sustainable innovation, ESG strategy, materiality, decarbonization, sustainability program implementation and change management.

Reagan’s experience work spans many sectors and topics, including natural capital valuation for JetBlue, sustainable supply chain strategy for fashion leaders, strategic partnership development at the Connecticut Green Bank, and community solar deployment for affordable housing. Reagan also currently serves as an Adjunct Instructor of Management and Entrepreneurship at Hofstra University’s Zarb School of Business. Her commitment to innovation for sustainability has been recognized by Environmental Defense Fund, EPA Green Power Partnership, and Center for Resource Solutions.

She holds an M.B.A. in Sustainability from Bard College and a B.A. in Environmental Studies from The University of Tennessee.
Kathleen Schaum, KPMG
Update from Recruiting Leaders; Bring Your Questions!
Thursday, June 1, 2023, 11:00 am–12:00 pm ET

Responsible for leading, staffing, developing, motivating, and retaining KPMG’s U.S. University Talent Acquisition team including strategy development, branding and communications, innovative program design, inclusion and diversity, faculty relations and industry best practice standards. Collaborate with the firm leaders to deliver on hiring goals and initiate and drive programs and talent practices needed to build engagement with and positive brand to a broad range of diverse students and universities. Responsible for collaborating on the design of programs that leverage technology to provide a consistent candidate experience reflective of KPMG’s values and the firm’s inclusion and diversity strategy.

Kathy started her career in the Audit practice of KPMG’s Washington D.C. office. She transferred to San Francisco where she was ultimately a Senior Manager in our Financial Services Audit practice. She moved into University Recruiting where she served as the lead Campus Recruiting Manager for our San Francisco office, the West Area Director of University Recruiting and the National Director Audit Campus Recruiting before taking on her current role. Kathy won a KPMG National Chairman's Award in 2016, serves as a KPMG Culture Champion and is a member of the San Francisco office Culture Council, KPMG’s Network of Women and our African-Ancestry Network.

Kathy is active in many different organizations. She serves as the VP-Practice for the Gender Issues and Worklife Balance section of the American Accounting Association. She has been a Board Member for the Federation of Schools of Accountancy (FSA) and was awarded the FSA Practitioner of the Year award. She is an active member of California Society of CPA’s (CalCPA), including serving as a long-time member and past Chair of CalCPA’s Statewide Accounting Education Committee (AEC), Chair of the AEC Scholarship Committee and member of CalCPA Outstanding Educator Award taskforce.

Kathy is a member of the American Accounting Association, the American Institute of Certified Public Accountants and National Association of Colleges and Employers.

Kathy received a Bachelor’s of Business Administration Degree with an emphasis in accounting, from the College of William and Mary.

Kathy is active in many different organizations. She serves as the VP-Practice for the Gender Issues and Worklife Balance section of the American Accounting Association. She has been a Board Member for the Federation of Schools of Accountancy (FSA) and was awarded the FSA Practitioner of the Year award. She is an active member of California Society of CPA’s (CalCPA), including serving as a long-time member and past Chair of CalCPA’s Statewide Accounting Education Committee (AEC), Chair of the AEC Scholarship Committee and member of CalCPA Outstanding Educator Award taskforce.

Kathy is a member of the American Accounting Association, the American Institute of Certified Public Accountants and National Association of Colleges and Employers.

Kathy received a Bachelor’s of Business Administration Degree with an emphasis in accounting, from the College of William and Mary.
Hayley Tilton, Deloitte
ESG and Sustainability: What Are the Issues in the Profession and How Do We Bring them to the Classroom?
Friday, June 2, 2023, 5:00 pm–6:00 pm ET

Hayley joined the Sustainability & ESG Services team in June 2022 after eight years in external financial statement audit, four at Deloitte and four at a southeast regional accounting and consulting firm. She focuses primarily on the banking and real estate sectors.

Hayley received her BSM in Finance & Masters of Accounting from Tulane University in 2014 and is a CPA in the state of Louisiana. In 2020, she returned to Tulane part-time to earn a Masters in Sustainable Real Estate Development, jump-starting her career in sustainability. She is a GRI Certified Sustainability Professional and earned the IFRS Foundation FSA Credential in 2022.

Hayley is passionate about the benefits of the urban tree canopy. She is a Member of the Board of Directors of Sustaining Our Urban Landscape (SOUL), a nonprofit that plants trees and advocates for protecting and increasing the urban tree canopy in New Orleans, one of the most deforested cities in the United States.
Sheila A. Weinberg, CPA, Truth in Accounting
Providing Citizens with Transparent Governmental Financial Information
Saturday, June 3, 2023, 11:00 am–12:00 pm ET

Sheila A. Weinberg, CPA, is the founder and CEO of Truth in Accounting, whose mission is to compel governments to produce financial reports that are understandable, reliable, transparent and correct. Since 2002 Ms. Weinberg has led Truth in Accounting’s research initiatives, which include “The Truth about Balanced Budgets: A Fifty State Study,” the “Financial State of the States,” and the “Financial State of the Union.” Because of her expertise in governmental budgeting and accounting, Ms. Weinberg has testified before the Federal Accounting Standards Advisory Board (FASAB), the Government Accounting Standards Board, and numerous state legislative hearings on matters of proper government accounting.

Ms. Weinberg earned her Bachelor of Accounting degree from the University of Denver, which she attended on an academic scholarship. She received her certified public accountant (CPA) credential in 1981. Ms. Weinberg was active in the Concord Coalition from its inception in 1992, and was honored in 1998 with their Outstanding Volunteer Award.

Ms. Weinberg is a member of the Association of Government Accountants’ Financial Management Standards Board, the University of Denver’s School of Accountancy Advisory Board, and is a member of the Union League Club of Chicago’s Public Affairs Committee. Ms. Weinberg also sits on the Consultative Advisory Group for the International Public Sector Accounting Standards Board. She has served as an independent legislative adviser to members of Congress on federal budgeting and accounting issues. She was also a member of the Comeback America Initiative Advisory Council, the Academy of Government Accountability Advisory Council and two FASAB Task Forces. Her commentary on the federal budget, Social Security, Medicare and other national issues has appeared repeatedly in numerous publications, including USA Today, Chicago Tribune and Chicago Sun-Times. She has been a guest on local and national television and radio shows and is often engaged to speak on federal and state budget and accounting issues.
Thursday, June 1, 2023

10:00 am–10:45 am ET

Mid-Atlantic Business Meeting
Northeast Region Business Meeting

11:00 am–12:00 pm ET

Update from Recruiting Leaders; Bring Your Questions!
Accounting - 1.0 CH
Welcome: Ben Anderson, President, Western Region
Karen Osterheld, American Accounting Association
Moderator: Karen Osterheld, American Accounting Association
Panelists: Amir Mazarei, BDO
Scott McQuillan, Deloitte
Alexa Merschel, PwC
Kathleen Schaum, KPMG
Natasha Stough, EY

12:00 pm–1:00 pm ET

Lunch Break

12:30 pm–1:30 pm ET

Concurrent Sessions

1.01: How are Documents Tagged with XBRL?
Information Technology - 1.2 CH
Christine Kuglin, University of Denver

1.02: Managerial Influence on Reporting Quality
Business Management and Organization - 1.2 CH
Moderator: Andrew Ayimbila Anabila, The University of Texas Rio Grande Valley
The Impact of the COVID-19 Pandemic on Tone of Narrative Disclosure and Earnings
Management of Japanese Firms Applying IFRS
Masumi Nakashima, Bunkyo Gakuin University
Discussant: Mengjiao Nancy Du, California State Polytechnic University, Pomona
Management’s Hopeful Tone and Financial Reporting Quality
Iyad Rock, University of Wisconsin–Whitewater
Discussant: Shahid Khan, The Pennsylvania State University Berks
Management’s Hoptimistic Tone and Financial Reporting Quality: The Combined Role of Hope and Optimism
Iyad Rock, University of Wisconsin–Whitewater
   Discussant: Tina Lang, California State University, East Bay

Managerial Resilience and Financial Reporting Quality: Machine Learning Approach
Meena Subedi, University of Wisconsin–Whitewater

1.03: Gender and Diversity Issues
Personnel/Human Resources -1.2 CH

Moderator: Ellen D. Bartley, Farmingdale State College

Auditor Masculinity, Engagement Hierarchies, and Audit Quality
Janine Maniora, Heinrich-Heine University Dusseldorf
Ludwig Hilmer, Heinrich-Heine University Dusseldorf
   Discussant: Timothy J. Fogarty, Case Western Reserve University

Board Skill Diversity and Firm Risk
Yanru Chang, Baruch College–CUNY
Seungjoon Oh, Peking University
   Discussant: Feng Gao, Rutgers, The State University of New Jersey

The Effect of Board Gender Culture on Audit Partner Selection and Audit Fee Resourcing: Females in Critical Mass
Janean Rundo, University of Cincinnati
Lingting Jiang, University of Cincinnati
   Discussant: Mary Gibson, Clemson University

1.04: DSFI/SE—Session 1 (Archival)
Accounting - 1.2 CH

Moderator: Amal A. Said, Northern Kentucky University

Firm Life Cycle and Management Earnings Forecasts Behavior
Tanzila Upama, Florida Atlantic University
   Discussant: Pietro Andrea Bianchi, Florida International University

Constituency Statutes and Corporate Disclosure of Major Customer Identities
Jackie Zeyang Ju, University of Kentucky
Jennifer Wu Tucker, University of Florida
Hong Xie, University of Kentucky
   Discussant: Jian Cao, Florida Atlantic University
Thursday, June 1, 2023 (continued)

12:30 pm–1:30 pm ET

1.05: Organizational Behavior
*Behavioral Ethics - 1.2 CH*

Moderator: Bret Sheeley, University of Nebraska–Lincoln

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

Discussant: Yoshihito Enomoto, Bunkyo Gakuin University

*The Effect of Biases on Consideration of Co-Worker Guilt*
Stephani A. Mason, DePaul University
Claire Costin, University of Portland
Jason Rinaldo, Texas Tech University

Discussant: Bret Sheeley, University of Nebraska–Lincoln

1.06: Using Social Media to Enhance an Accounting Analytics Course
*Accounting - 1.2 CH*

Richard S. Rand, Tennessee Technological University

1:30 pm–2:00 pm ET

Break

2:00 pm–3:00 pm ET

Concurrent Sessions

2.01: Introduction to Mindfulness Workshop
*Personal Development - 1.2 CH*

DeAnne M. Aussem, PwC and MX

2.02: Analyzing the Audit Process
*Auditing - 1.2 CH*

Moderator: Yu Ho Chi, The University of Tennessee at Martin

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

Discussant: Yiyang Zhang, Youngstown State University
2:00 pm–3:00 pm ET

Engagement Order Consistency: Antecedents and Consequences
Jamie Hoelscher, Southern Illinois University Edwardsville
Michael J. Imhof, Wichita State University
Christine Porter, Wichita State University
Scott E. Seavey, Florida Atlantic University
Discussant: Joseph Krupka, Florida State University

iXBRL Adoption, Audit Fees, and Audit Effort
Yiyang Zhang, Youngstown State University
Stephanie Walton, Louisiana State University
Adi Masli, The University of Kansas
Mengmeng Wang, The University of North Carolina at Greensboro
Discussant: Christine Kuglin, University of Denver

2.03: Updating the Accounting Curriculum
Accounting - 1.2 CH
Moderator: Ferhat Devrim Zengul, The University of Alabama at Birmingham

Aligning the CPA Evolution Model Curriculum and the Uniform CPA Examination® Blueprints with a Competency-Based Education Framework
Susan Coomer Galbreath, Lipscomb University
Charla Long, Competency-Based Education Network
Discussant: Veronica Paz, Indiana University of Pennsylvania

BeYOUtiful Bath Bombs: A Standard Costing and ESG Reporting Case
Tara M. Lambert, Whitworth University
Amy Foshee Holmes, Trinity University
Discussant: Janet Lynn Souza, Saint Joseph’s University

Integrating ESG into the Accounting Curriculum: Student Familiarity and Perceptions
Mengjiao Nancy Du, California State Polytechnic University, Pomona
Magdy S. Farag, California State Polytechnic University, Pomona
Vic Lee, California State Polytechnic University, Pomona
Discussant: Susan Coomer Galbreath, Lipscomb University

2.04: Cybersecurity and Accounting Systems
Information Technology - 1.2 CH
Moderator: Matthew Hinton, University of Hawaii at Manoa

Cybersecurity Data Breaches and Internal Control
Fuzhao Zhou, Bowling Green State University
Jianning Huang, University of Manitoba
Discussant: Muktak K. Tripathi, Temple University

Application of Accounting Software and Enterprise Productivity Evidence from Unlisted Companies
Allen Jiang, Wuhan University
Discussant: Chenyong Liu, California State University, Los Angeles
2:00 pm–3:00 pm ET

**Knowledge Spillovers and the Risk of Cybersecurity Breaches**
Hanbing Xing, Florida Atlantic University
JiangBo HuangFu, Florida Atlantic University
Discussant: Annie White, Northeastern University

**2.05: Corporate Social Responsibility**
*Accounting - 1.2 CH*

Moderator: Dana Wallace, University of Central Florida

*Did COVID-19 Alter the Corporate Social Responsibility Behavior of Firms?*
Lois Mahoney, Eastern Michigan University
Daniel Brickner, Eastern Michigan University
William LaGore, Eastern Michigan University
Philip A. Lewis, Eastern Michigan University
Discussant: Sunita S. Rao, Washburn 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: Leila Emily Hickman, California Polytechnic State University, San Luis Obispo

*Does Social Capital Enhance Stock Liquidity—Trading Environment Resilience During a Crisis of Trust?*
Robert Faff, Bond University
Jianning Huang, University of Manitoba
Pei Shao, University of Lethbridge
Yuchao Xiao, Deakin University
Fuzhao Zhou, Bowling Green State University
Discussant: Dana Wallace, University of Central Florida

**2.06: Left Blank Intentionally**

3:00 pm–3:30 pm ET

Break

3:30 pm–4:30 pm ET

**Concurrent Sessions**

**3.01: ESG Reporting Projects for Introductory Accounting**
*Accounting - 1.2 CH*

Wendy Tietz, Kent State University
Tracie Miller, Franklin University
3.02: Cost Behaviors
Accounting - 1.2 CH

Moderator: Dmitri Byzalov, Temple University

Asymmetric Cost Behavior and Non-Financial Firms’ Risky Financial Investments
JiHoon Hwang, The University of Arizona
   Discussant: Enshuai Yu, Boston College, Boston College

Cost Stickiness, Financial Constraints and Growth Prospects
Yakov Amihud, New York University
Tracie Frost, Hong Kong Polytechnic University
Muktak K. Tripathi, Temple University
Dan Weiss, Tel Aviv University
   Discussant: Justyna Skomra, The Pennsylvania State University

State Culture and Cost Stickiness
Minyoung Noh, California State University, Los Angeles
Jimi Park, Hawaii Pacific University
   Discussant: TBA

3.03: Topics in Corporate Disclosure
Accounting - 1.2 CH

Moderator: Abiodun Isiaka, University of Regina

Are Revenue Recognition Footnotes Informative?
Yu Ho Chi, The University of Tennessee at Martin
David A. Ziebart, University of Kentucky
   Discussant: Khadija Almaghrabi, King Abdulaziz University

Revenue Recognition Restatements—Do the Revenue Recognition Footnotes Also Change?
Yu Ho Chi, The University of Tennessee at Martin
David A. Ziebart, University of Kentucky
   Discussant: Michael Craven, Marist College

Voluntary Water Risk Disclosure and Accounting Implications: Evidence from Earnings Management
Melissa Nelson, University of Wisconsin–Whitewater
   Discussant: Yu Ho Chi, The University of Tennessee at Martin
3.04: Corporate Risk
Behavioral Ethics - 1.2 CH
Moderator: Bo Ren, University of Connecticut

Creditors’ Bankruptcy Rights and Accounting Conservatism: Evidence from a Quasi-Natural Experiment
Nemiraja Jadiyappa, Indian Institute of Management, Kozhikode
Leila Emily Hickman, California Polytechnic State University, San Luis Obispo
    Discussant: Mary Gibson, Clemson University

The Life Behind the CEO: Spouse Effects and CEO Risk-Taking
Valerie Li, San Diego State University
Qianqian Du, University of Victoria
    Discussant: Christine Kuglin, University of Denver

Tracing Contagion Risk: From Crypto or Stock?
Wenwei Lin, University of Minnesota
Stephanie Dong, New York University
    Discussant: Veronica Paz, Indiana University of Pennsylvania

3.05: Left Blank Intentionally

3.06: Roundtable Session I
Accounting - 1.2 CH
Moderator: Dick Walstra, Dominican University

A Classroom Captivated
Kimberly Young, Greenville Technical College

Cramming Antidote: How Spacing Out and Circling Back to Concepts Over Time May Help Knowledge Retention
Rodney Sauder, Messiah University

Fostering Classroom Success in Introductory Accounting with an Embedded Peer Tutor Model
Angela M. Brown, The Pennsylvania State University

4:30 pm–5:00 pm ET
Break
Concurrent Sessions

4.01: A Fun Active Data Analysis Problem Solving Case
Information Technology - 1.2 CH

Margarita M. Lenk, Colorado State University

4.02: DSFI/SE - Session 2 (Experimental)
Accounting - 1.2 CH

Moderator: Amal A. Said, Northern Kentucky University

“ALEXA, AUDIT LOAN GRADES!”: Does Humanizing Artificial Intelligence Enhance Auditor Reliance?
Benjamin P. Commerford, University of Kentucky
Sean Dennis, University of Central Florida
Jennifer R. Joe, University of Delaware
Jenny Ulla, University of Kentucky
Discussant: Peina Liu, Georgia Institute of Technology

How Monetary Incentives for Participatory Goals Undermine a Growth Mindset
Khim Kelly, University of Central Florida
Garrison Nuttall, University of Central Florida
Discussant: Kathy Wang, Australian National University

4.03: Earnings Management
Accounting - 1.2 CH

Moderator: Shibao Liu, University of Illinois at Chicago

Research and Development Expenditure and Future Cash Flows: The Dual Effect of CEO Overconfidence and Board Gender Diversity
Khadija Almaghrabi, King Abdulaziz University
Richard Slack, Durham University
Yannis Tsalavoutas, University of Glasgow
Fanis Tsoligkas, University of Bath
Discussant: Robert M. Wilbanks, Tennessee Technological University

Shrink to Greatness? Evidence from Accounting-Return Based Compensation Plans
Lingling Wang, University of Connecticut
Samuel Piotrowski, University of Connecticut
Discussant: Melissa Nelson, University of Wisconsin–Whitewater
4.04: Left Blank Intentionally

4.05: Climate & Political Activity

Accounting - 1.2 CH

Moderator: Stacy Chavez, Loyola University Maryland

Effects of Greenhouse Gas Emissions and Climate-Change Policy on Audit Fees
Sue A. Cooper, Salisbury University
Jared Cooper, Wicomico County Board of Education—JMB Science Dept
Discussant: Stacy Chavez, Loyola University Maryland

Political Activity and the U.S. Accounting Profession: An Analysis of Political Contributions During the 2019–2020 Election Cycle
Kevin Hale, The University of North Carolina at Wilmington
Lorraine S. Lee, The University of North Carolina at Wilmington
Discussant: Matthew Reidenbach, James Madison University

The Economic Consequences of Climate Risk Disclosures: A Structured Literature Review
Emily J. Zoet, Ferris State University
Discussant: Gregory Stone, Old Dominion University

4.06: Ctrl+Engage: Practical and Fun Strategies to Spark Student Engagement in Online Classes

Accounting - 1.2 CH

Wendy Tietz, Kent State University

6:00 pm–7:00 pm ET

Social Hour
Friday, June 2, 2023

10:00 am–10:45 am ET

Ohio Region Business Meeting

Midwest Region Business Meeting

11:00 am–12:00 pm ET

Concurrent Sessions

5.01: Plante Moran: Maintain YOU in the Middle Market
   Accounting - 1.2 CH
   Karen Green, The University of Toledo
   Holly Morgan, Senior Consultant, Management Consulting
   Hope Jefferson, Senior Consultant, Management Consulting
   Mara Hillyer, Senior Consultant, Management Consulting
   Mark Sommerfeld, Principal, Tax

5.02: Auditor Quality
   Auditing - 1.2 CH
   Moderator: Matthew Hinton, University of Hawaii at Manoa

   Audit Partner Education and Audit Quality
   Matthew A. Notbohm, University of North Dakota
   Zsófia Bárándi, University of North Dakota
   Katherine Campbell, University of North Dakota
   Xiaoli Guo, University of North Dakota
   Discussant: Timothy Creel, Lipscomb University

   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
   Discussant: Matthew A. Notbohm, University of North Dakota

   The Impact of Audit Partner Quality on Client Firms’ Risk Factor Disclosures in Items 1A and 7
   Han Dai, University of South Florida
   Discussant: Muktak K. Tripathi, Temple University

5.03: Topics on Academia
   Accounting - 1.2 CH
   Moderator: Joseph Krupka, Florida State University

   “Inbreeding” Accounting Faculty in the U.S.: A Longitudinal Analysis
   Timothy J. Fogarty, Case Western Reserve University
   Mary Sasmaz, Case Western Reserve University
   Discussant: Tara M. Lambert, Whitworth University
11:00 am–12:00 pm ET

Content Analysis of Management Accounting Research in Academia and Practice Over the Past Decade
Heba Yousef M. Abdel-Rahim, The University of Toledo
Amal A. Said, Northern Kentucky University
Discussant: Michelle Li-Kuehne, Whitworth University

Tuition Discounting and Voluntary Financial Statement Disclosure in Not-for-Profit Higher Education Institutions
Matthew Reidenbach, James Madison University
Discussant: Huilan Zhang, The Pennsylvania State University Altoona

5.04: Foreign Investments and Entities
Accounting - 1.2 CH

Moderator: Li Huang, Eastern Washington University

Exploring Limited U.S. Accounting Discourse on Cooperative Entities Through the Lens of Implicit Religion
Louella J. Moore, Washburn University
Discussant: Christine Kuglin, University of Denver

Foreign Direct Investments and Earnings Forecast Accuracy
Danya Mi, Emporia State University
Nian Lim Lee, Georgia State University
Ma Teng, Emporia State University
Jingbo Zhang, The University of Texas at Permian Basin
Discussant: Yu Ho Chi, The University of Tennessee at Martin

Impact of China’s Belt & Road Initiative (BRI) on Foreign Institutional Investment: Winners and Losers among Pakistani Publicly Listed Firms
Shahid Khan, The Pennsylvania State University Berks
Waqar Ghani, St. Joseph University
Harun Rashid, California State University, Dominguez Hills
Discussant: Katherine (Kexin) Yu, University of Cincinnati

5.05: Impacts of Financial Forecasts
Finance - 1.2 CH

Moderator: Bret Sheeley, University of Nebraska–Lincoln

Liquidity Risk, Accounting Quality, and Rewards for Beating Expectations During Periods of High Macroeconomic Uncertainty
Bokhyeon Baik, Seoul National University
Hong Kim Duong, Old Dominion University
David B. Farber, Indiana University–Purdue University Indianapolis
Ken W. Shaw, University of Missouri
Discussant: Senran Zhou, University of Illinois at Chicago
Promotional Pricing, Earnings Persistence, and Market Outcomes: Do Analysts and Investors “Discount” Performance Backed by Coupons?
Mason Snow, California State University, Fullerton
Discussant: Ye Zhu, University of Massachusetts Lowell

The Implications of Investments in and Realizations of Intangibles for Analysts’ Forecasts of Earnings Growth
Andrew Ayimbila Anabila, The University of Texas Rio Grande Valley
Discussant: Joseph Krupka, Florida State University

5.06: Left Blank Intentionally

12:00 pm–12:30 pm ET
Lunch Break

12:30 pm–1:30 pm ET
Concurrent Sessions

6.01: If You Can’t Beat Them, Join Them: 12 Ways to Use Catgut in Teaching Information Technology - 1.2 CH
Wendy Tietz, Kent State University
Rachel Gambol, University of Tampa

6.02: DSFI/NE—Session 1
Accounting - 1.2 CH
Moderator: Xiaolu Xu, University of Massachusetts Boston

Derivatives on Foreign Currency Exposure and Analysts’ Earnings Predictability: Evidence from Automotive Industry
Phoompat Dangwung, University of Massachusetts Boston
Discussant: Xiaolu Xu, University of Massachusetts Boston

Are Merger Proxy Filings Informative?
Todd Kravet, University of Connecticut
Jingyu Xu, University of Connecticut
Discussant: TBA
6.03: Accounting Professionals’ Behaviors

*Behavioral Ethics - 1.2 CH*

Moderator: Dina Clark, Bloomsburg University

**Accounting Firms’ Corporate Social Responsibility Activities: Determinants and Consequences**
- Feng Gao, Rutgers, The State University of New Jersey
- Jagan Krishnan, Temple University
- Sridhar Ramamoorti, University of Dayton
- Mukta K. Tripathi, Temple University
  Discussant: Lingting Jiang, University of Cincinnati

**The Impact of the Legal and Cultural Environment on Whistle-Blowing in Russia**
- Dina Clark, Bloomsburg University
- Natalia Ermasova, Governors State University
- Victoria Geyfman, Bloomsburg University
  Discussant: Christina M. Olear, The Pennsylvania State University Brandywine

**The Objectivity of Accounting Professionals Based in India**
- Cristina Bailey, The University of New Mexico
- Richard G. Brody, The University of New Mexico
- Gaurav Gupta, The University of North Carolina at Wilmington
- Jonathan Nash, University of New Hampshire
  Discussant: TBA

6.04: Strengthening Development for Accounting Student Enrollment

*Accounting - 1.2 CH*

Joseph Krupka, Florida State University
- Manuel Salazar, William Jessup University
- Holly Hawk, University of Georgia
- Emma E. Cole, Creighton University

6.05: Capital, Governance, and the Public Interest

*Regulatory Ethics - 1.2 CH*

Moderator: Hong Kim Duong, Old Dominion University

**Friendly Boards and Capital Allocation Efficiency**
- Avishek Bhandari, University of Wisconsin—Whitewater
- Md Nazmul Hasan Bhuyan, North Carolina Agricultural and Technical State University
- Meena Subedi, University of Wisconsin—Whitewater
  Discussant: Benjamin C. Anderson, San Jose State University

**Board Risk Committees: Implications for Earnings Predictability**
- Benjamin C. Anderson, San Jose State University
- Christopher Hines, Missouri State University
  Discussant: Hong Kim Duong, Old Dominion University
Friday, June 2, 2023 (continued)

12:30 pm–1:30 pm ET

*Native American Governments’ Borrowing Costs: Evidence from Municipal Bond Markets*
Serena Loftus, Kent State University
Sarah Shonka McCoy, The University of New Mexico
Rui-Zhong Zhang, Kent State University

Discussant: Kevin Hale, The University of North Carolina at Wilmington

6.06: Roundtable Session II

*Accounting* - 1.2 CH

Moderator: Mfon Akpan, Methodist University

*Accounting Students Learning by Doing in the VITA Tax Clinic*
Theresa Phipps, Slippery Rock University
Making Accounting Careers Appealing Through Assignments
Julia S. Frink, Tarrant County College

What Should Accounting Students Know About ESG Reporting?
Maria H. Sanchez, Rider University
Margaret O’Reilly-Allen, Rider University

1:30 pm–2:00 pm ET

Break

2:00 pm–3:00 pm ET

Concurrent Sessions

7.01: How to Include ESG in Your Accounting Courses by Revising Existing Assignments

*Accounting* - 1.2 CH

Marcy Binkley, Lipscomb University
Timothy S. Creel, Lipscomb University
Susan Coomer Galbreath, Lipscomb University

7.02: Topics in Taxation

*Taxes* - 1.2 CH

Moderator: Ben Le, The University of Tennessee at Martin

*ASC842 and Deferred Tax*
Yan Z. Woodard, Kent State University

Discussant: Kirsten Rosacker, Minnesota State University Mankato

*Differential Responses to Tax Regulation: The Case of Schedule UTP*
David Tree, Old Dominion University
Dilin Wang, Rochester Institute of Technology
Peter Frischmann, Oregon State University

Discussant: TBA
Friday, June 2, 2023 (continued)

2:00 pm–3:00 pm ET

The Effect of Common Ownership on Effective Tax Rate: The Moderating Role of Internal Information Environment
Lingting Jiang, University of Cincinnati
Discussant: Sharon P. Cox, Central Connecticut State University

7.03: Capital Markets Information
Finance - 1.2 CH

Moderator: Thaddeus Andrew Neururer, The University of Akron

Fair Value Assets and Variance Risk Premiums for Financial Stocks
Thaddeus Andrew Neururer, The University of Akron
Discussant: Dina F. El Mahdy, Morgan State University

Is Information Production for the U.S. Stock Market Becoming More Concentrated?
Yang Cao, Boston College
Miao Liu, Boston College
Xi (Rachel) Zhang, National University of Singapore
Discussant: Matthew Hinton, University of Hawaii at Manoa

SPACs: An Examination of Acquisition Timeliness and Subsequent Performance
Atul Singh, Ball State University
Tiffany Westfall, Ball State University
Discussant: Ruikai Ji, Temple University

7.04: DSFI/SE—Session 3 (Experimental)
Accounting - 1.2 CH

Moderator: Amal A. Said, Northern Kentucky University

A New Wave of Talent: The Effect of Mandatory Local CPA Requirements for Big 4 Partners in China
Pietro Andrea Bianchi, Florida International University
Lin Liao, Southwestern University of Finance & Economics
Miguel A. Minutti-Meza, University of Miami
Yini Wang, University of Miami
Discussant: Tanzila Upama, Florida Atlantic University

The Implications of Accounting Conservatism for Income Adjustments During Economic Downturns
Evans Adu, Florida International University
Discussant: Hong Xie, University of Kentucky
2:00 pm–3:00 pm ET

7.05: Audit Quality, Disclosure, & Liability
Auditing - 1.2 CH

Moderator: Benjamin C. Anderson, San Jose State University

*Is It Who or What You Know (or Both)? Reputation and Status Incentives for U.S. Employee Benefit Plan Audit Quality*
Matthew Reidenbach, James Madison University
  Discussant: Lucy Uche Diala, California State University, Fresno

*Capital Market Consequence of Engagement Partner Identity Disclosure*
Nana Yamfo Amoah, Rollins College
Alex P. Tang, Morgan State University
Muni Kelly, Bryant University
  Discussant: Jianning Huang, University of Manitoba

*The Effect of 100 Percent Population Testing on the Perception of CPA Firms with Limited Liability Exposure*
Reginald Wilson, University of Southern Mississippi
Brock Revels, University of Southern Mississippi
  Discussant: Muni Kelly, Bryant University

7.06: Spark Your Students’ Interest in Data Analytics
Information Technology - 1.2 CH

Christine Kuglin, University of Denver

3:00 pm–3:30 pm ET

Break

3:30 pm–4:30 pm ET

Concurrent Sessions

8.01: ChatGPT in the Accounting Classroom: Friend or Foe or…..
Information Technology - 1.2 CH

Mfon Akpan, Methodist University
Scott Dell, Francis Marion University
Richard S. Barnes, Washington State University
8.02: DSFI/SE—Session 4 (Experimental)
Accounting - 1.2 CH

Moderator: Amal A. Said, Northern Kentucky University

_How Do Retail Investors Evaluate the Credibility of Directionally Inconsistent Analyst Revisions? Experimental Evidence_
Timothy Potsaid, Bentley University
Katarzyna K. Rupar, Georgia Institute of Technology
Shankar Venkataraman, Bentley University
Discussant: Garrison Nuttall, University of Central Florida

_Impact of CEO Self-Disclosure on Investor Judgement_
Peina Liu, Georgia Institute of Technology
Katarzyna K. Rupar, Georgia Institute of Technology
Discussant: Sean Dennis, University of Central Florida

8.03: Environmental Disclosures
Regulatory Ethics - 1.2 CH

Moderator: Marie Rice, Siena College

_Audit Committee Characteristics and Environmental, Social, and Governance (ESG) Disclosure Quantity_
Kimberly Walker, Virginia Polytechnic Institute and State University
Dina F. El Mahdy, Morgan State University
Discussant: Yiyang Zhang, Youngstown State University

_City Climate Disclosures and Municipal Bond Ratings_
Emily J. Zoet, Ferris State University
Discussant: TBA

_Do Peer Firm Environmental Goal Disclosures and Carbon Offset Programs Impact Managers’ Environmental Disclosure Choices?_
Serena Loftus, Kent State University
Wei Li, Kent State University
Yulin Zhu, Kent State University
Discussant: Muktak K. Tripathi, Temple University

8.04: Corporate Governance and Media
Behavioral Ethics - 1.2 CH

Moderator: Muni Kelly, Bryant University

_Do Analysts Facilitate Blockholder Monitoring?_
Somnath Das, University of Illinois at Chicago
Shibao Liu, University of Illinois at Chicago
Paige Patrick, University of Illinois at Chicago
Discussant: Dmitri Byzalov, Temple University
3:30 pm–4:30 pm ET

*Media Sentiment and Shareholder Litigation*
Richard Arnold Cazier, University of North Texas
Jianning Huang, University of Manitoba
Jeff McMullin, Indiana University
Fuzhao Zhou, Bowling Green State University
Discussant: Jaehoon Lee, the University of Illinois at Chicago

*Social Media and Classification Shifting*
Peng Wu, Southeast University
Hongyu Liu, Southeast University
Liya Hou, St. Cloud State University
Discussant: Andrew Ayimbila Anabila, The University of Texas Rio Grande Valley

8.05: Left Blank Intentionally

8.06: Neurodiversity in Accounting—The “S” and “G” in ESG

*Accounting - 1.2 CH*

Christina M. Olear, The Pennsylvania State University Brandywine
Veronica Paz, Indiana University of Pennsylvania
Timothy Creel, Lipscomb University

4:30 pm–5:00 pm ET

Break Sponsored by Becker Professional Education
Helping Your Students Prepare for the New CPA Exam

Angie Brown, Becker Professional Education

5:00 pm–6:00 pm ET

ESG and Sustainability: What Are the Issues in the Profession and How Do We Bring Them to the Classroom?

*Accounting - 1.2 CH*

Welcome: Oksana Kim, President Midwest Region
Moderator: Karen Osterheld, American Accounting Association
Panelists: Heather Goryoka, KPMG
Carmen Magee, KPMG
Justin Neff, Moss Adams
Reagan Richmond, EY
Hayley Tilton, Deloitte

6:00 pm–6:45 pm ET

Western Region Business Meeting
Saturday, June 3, 2023

10:00 am–10:45 am ET

Southeast Region Business Meeting

11:00 am–12:00 pm ET

Providing Citizens with Transparent Governmental Financial Information

*Accounting (Governmental) - 1.2 CH*

Welcome: Christine Kuglin, Program Chair Western Region
Sheila A. Weinberg, Truth in Accounting

12:30 pm–1:00 pm ET

Lunch Break

12:30 pm–1:30 pm ET

Concurrent Sessions

9.01: The High School Pipeline as a Feeder to Accounting Majors

*Accounting - 1.2 CH*

Moderators: Karen Osterheld, American Accounting Association
Veronica Paz, Indiana University of Pennsylvania

Panelists: Priscilla Davis, Hillside High School
Jennifer Glaser, Silver Creek High School
Evan Statman, Jefferson High School

9.02: Historical Perspectives on Accounting Issues

*Accounting - 1.2 CH*

Moderator: Richard S. Rand, Tennessee Tech University

*An Examination of the SEC Investigation that Led to the Passage of the Foreign Corrupt Practices Act of 1977*
Richard S. Rand, Tennessee Technological University
Discussant: Dale L. Flesher, The University of Mississippi

*Historical Review of Accounting Salaries and Challenges in a Tight Hiring Market*
Susan Coomer Galbreath, Lipscomb University
Mark Jobe, Lipscomb University
Han-Sheng Chen, Lipscomb University
Discussant: Annie Witte, Northeastern University
Pioneer Woman: America’s First Female Big 8 Partner
Tonya K. Flesher, The University of Mississippi
Dale L. Flesher, The University of Mississippi
Discussant: Timothy J. Fogarty, Case Western Reserve University

9.03: Fraud and Financial Misstatement
Accounting - 1.2 CH

Moderator: Janet Lynn Souza, Saint Joseph’s University

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: Valerie Li, San Diego State University

Price Contagion Effects of Fraudulent Events of Foreign Issuers: The Evidence from Taiwan
Wu-Po Paul Liu, National Cheng Kung University
Mengyu Ma, University of Central Arkansas
Hung-Wei Tseng, National Cheng Kung University
Wan-Ci Huang, National Cheng Kung University
Discussant: Veronica Paz, Indiana University of Pennsylvania

Jing Sun, University of North Texas
Discussant: Marie Rice, Siena College

9.04: Corporate Culture and Stewardship
Behavioral Ethics - 1.2 CH

Moderator: Andrew Ayimbila Anabila, The University of Texas Rio Grande Valley

Does Mandatory Firm Culture Regulation Impact Management Focus and Employee Perception?
Jagan Krishnan, Temple University
Jayanthi Krishnan, Temple University
Steven Maex, George Mason University
Colin J. Tipton, Temple University
Discussant: Shahid Khan, The Pennsylvania State University Berks
Saturday, June 3, 2023 (continued)

12:30 pm–1:30 pm ET

**Lean Implementation, Investment Inefficiency, and Performance Consequences—Empirical Evidence from U.S. Hospitals**

Hassan HassabElnaby, Northern Kentucky University

Amal A. Said, Northern Kentucky University

Huilan Zhang, The Pennsylvania State University Altoona

Discussant: Ferhat Devrim Zengul, The University of Alabama at Birmingham

**Stewardship Principles, Institutional Investors, and Financial Performance: Evidence from Taiwan**

Wu-Po Paul Liu, National Cheng Kung University

Mengyu Ma, University of Central Arkansas

Yun-Chia Hsu, National Cheng Kung University

Wan-Ci Huang, National Cheng Kung University

Discussant: Colin J. Tipton, Temple University

9.05: Oversight, Quality, & Earnings

**Accounting - 1.2 CH**

Moderator: Meena Subedi, University of Wisconsin–Whitewater

**Stakeholder Conflict and Standard-Setting Foundation Oversight**

Amanda Convery, University of Delaware

Matthew Kaufman, Portland State University

Terry D. Warfield, University of Wisconsin–Madison

Discussant: Dane Pflueger, HEC Paris

**Accounting as Disciplinary and Aesthetic Practices: Financial Managers and Struggles with Quality in Danish Healthcare**

Dane Pflueger, HEC Paris

Margit Malmmose, Aarhus University

Discussant: Jacob Lennard, University of Central Florida

**Raising Questions about Regulatory Capture in Relation to Proposed Changes in Segment Disclosures under ASU Topic 280**

Louella J. Moore, Washburn University

Discussant: Amanda Convery, University of Delaware

9.06: Left Blank Intentionally

1:30 pm–2:00 pm ET

**Break**
Saturday, June 3, 2023 (continued)

2:00 pm–3:00 pm ET

Concurrent Sessions

10.01: Using UDL for Student Inclusion and Success
   *Behavioral Ethics - 1.2 CH*
   Richard Walstra, Dominican University

10.02: DSFI—Session 5 (Archival)
   *Accounting - 1.2 CH*
   Moderator: Amal A. Said, Northern Kentucky University
   *The Audit Quality and Economic Implications of KPMG’s Persistent Organization-Level Quality Control System Deficiencies*
   Jian Cao, Florida Atlantic University
   Yun Cheng, The University of West Georgia
   Divesh Sharma, Kennesaw State University
   Joseph Zhang, The University of Memphis
   Discussant: Jackie Zeyang Ju, University of Kentucky
   *CEO Endowed Trait and Financial Reporting Conservatism: Evidence from Pilot CEOs*
   Xiaohua Fang, Florida Atlantic University
   Le Luo, Central University of Finance and Economics
   Jeffrey Pittman, Memorial University of Newfoundland
   Hong Xie, University of Kentucky
   Discussant: Evans Edu, Florida International University

10.03: Statistical Methods
   *Statistics - 1.2 CH*
   Moderator: TBA
   *The Misuse of Regression-Based x-Scores as Dependent Variables*
   Dmitri Byzalov, Temple University
   Sudipta Basu, Temple University
   Discussant: TBA
   *Why Subsample-Based Proxies Should Not Be Used as Dependent Variables*
   Sudipta Basu, Temple University
   Dmitri Byzalov, Temple University
   Discussant: TBA

10.04: Left Blank Intentionally
10.05: Environmental, Social, & Governance

Regulatory Ethics - 1.2 CH

Moderator: Amanda Convery, University of Delaware

Do Highly Compensated Key Executives Influence ESG Performance During the COVID Pandemic?
Sunita S. Rao, Washburn University
Norma Juma, Washburn University
   Discussant: Meena Subedi, University of Wisconsin–Whitewater

The Dual Effect of Transparency on Investment Efficiency: Evidence from Environmental and Social Disclosure
Hong Kim Duong, Old Dominion University
Ying Wu, Salisbury University
Eduardo Schiehll, HEC Montreal, University of Montreal
Hong Yao, Salisbury University
   Discussant: Emily J. Zoet, Ferris State University

Investors’ Judgments of Vertical Pay Disparity: The Role of Executives’ ESG-Based Compensation and Investor Orientation
Ling Lin Harris, University of Nebraska–Lincoln
Bret Sheeley, University of Nebraska–Lincoln
   Discussant: Claire Costin, University of Portland

10.06: Roundtable Session III

Accounting - 1.2 CH

Moderator: Julia Frink, Tarrant County College

Creating Unique Risk Assessment Data Sets
Janet Lynn Souza, Saint Joseph’s University
Veronica Paz, Indiana University of Pennsylvania

From Brick to Tech: Enhancing Time Value of Money
Ann Boyd Davis, Tennessee Technological University

Using Excel to Teach Principles of Accounting Courses
Julianna Browning, California Baptist University

3:00 pm–3:30 pm ET

Break
Concurrent Sessions

11.01: Continuing to Bridge the Gap: Successes and Future Plans from a Symposium to Help Two-Year Students Transition to Four-Year Accounting Programs
Accounting - 1.2 CH

Susan M. McCarthy, Loyola University Chicago
Melissa Stitt, Community College of Baltimore County

11.02: Tax Avoidance
Taxes - 1.2 CH

Moderator: Min Liu, University of Illinois at Chicago

Antitakeover Provisions and Tax Avoidance
Zhijing Hu, University of Science and Technology Beijing
Liya Hou, St. Cloud State University
     Discussant: Zhuoli Axelton, University of Wisconsin–Green Bay

Corporate Tax Avoidance and Fraud Risk
Zhonghua Cao, Southeast Missouri State University
     Discussant: Alex Young, Hofstra University

Does Local Government Debt Affect Tax Avoidance of State-Owned Enterprises
Zhijing Hu, University of Science and Technology Beijing
Liya Hou, St. Cloud State University
     Discussant: Kuan-Chen Lin, Central Michigan University

11.03: Studying the Accounting Student
Accounting - 1.2 CH

Moderator: Melissa Nelson, University of Wisconsin–Whitewater

Accounting Students’ Modality Choice in the Post-COVID Era
Jing-Wen Yang, California State University, East Bay
Lan Wu, California State University, East Bay
Tina Lang, California State University, East Bay
     Discussant: Kevin F. Brown, Wright State 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: Melissa Nelson, University of Wisconsin–Whitewater
Saturday, June 3, 2023 (continued)

3:30 pm–4:30 pm ET

11.04: Financial Reporting Quality
Accounting - 1.2 CH

Moderator: Michelle Li-Kuehne, Whitworth University

Accounting-Employee Flows and Financial Reporting Quality
Zhiru Lin, University at Buffalo, SUNY
Michael Dambra, University at Buffalo, SUNY
Joshua Khavis, University at Buffalo, SUNY
  Discussant: Atul Singh, Ball State University

Do Private Tax Disclosures Affect the Quality of Public Financial Reporting?
Juan Wu, Minnesota State University Mankato
  Discussant: Enshuai Yu, Boston College

Earnings Quality and the Dividend Initiation Decision
Ben Le, The University of Tennessee at Martin
Donna Paul, Washington State University
Huang Wei, University of Minnesota
  Discussant: Juan Wu, Minnesota State University Mankato

11.05: Left Blank Intentionally

11.06: Teaching Lean Management Principles Using NASCAR Race Data
Accounting - 1.2 CH

Teaching Lean Management Principles Using NASCAR Race Data
Wendy Tietz, Kent State University
Jennifer M. Cainas, University of South Florida
Margaret B. Shackell, Ithaca College

4:30 pm–5:00 pm ET

Break

5:00 pm–6:00 pm ET

Concurrent Sessions

12.01: Data Cleansing Tips and Tricks
Information Technology - 1.2 CH

Charles (Chuck) Hooper, Speaker/Presenter
Barbara Lamberton, University of Hartford
Robyn L. Raschke, University of Nevada, Las Vegas
12.02: Critical Audit Matters / Audit Disclosures

Moderator: Manuel Salazar, William Jessup University

Disappearing Audit Disclosure: Changes in the Reporting of Critical Audit Matters
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Mary Parlee Durkin, University of San Diego
Katsiaryna Suslava, Bucknell University
Discussant: Bo Ren, University of Connecticut

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Moderator: Oksana Kim, Minnesota State University Mankato

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Jangwon Suh, Queens College–CUNY
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Yinan Lin, Fuzhou University
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Michael Craven, Marist College
Discussant: TBA
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12.05: Using Nano Learning Programs to Close the Gap

*Accounting - 1.2 CH*

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</tbody>
</table>
Future AAA Annual Meetings

August 5–9, 2023
Annual Meeting—Denver, Colorado

August 9–14, 2024
Annual Meeting—Washington, DC

Other AAA Meetings

June 5–8, 2023
Intensive Data and Analytics Workshop IV
Orlando, Florida

June 20–22, 2023
Audit Educator's Bootcamp
Chicago, Illinois

June 21–22, 2023
Strategies for Success in the Classroom
Waltham, Massachusetts

June 21–24, 2023
Tenth International Conference of the JIAR
Norwich, England, UK

September 21–23, 2023
Virtual

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, TX

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

January 11–14, 2024
Auditing Section Midyear Meeting
New Orleans, Louisiana
<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
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<tbody>
<tr>
<td>10:00 am–10:45 am</td>
<td>Mid-Atlantic Business Meeting</td>
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<td>Northeast Region Business Meeting</td>
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<tr>
<td>11:00 am–12:00 pm</td>
<td>Update from Recruiting Leaders; Bring Your Questions!</td>
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<tr>
<td>12:00 pm–1:00 pm</td>
<td>Lunch Break</td>
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<tr>
<td>12:30 pm–1:30 pm</td>
<td>1.01: How are Documents Tagged with XBRL?</td>
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<td>1.02: Managerial Influence on Reporting Quality</td>
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<td>1.03: Gender and Diversity Issues</td>
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<td></td>
<td>1.04: DSFI/SE—Session 1 (Archival)</td>
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<td>1.05: Organizational Behavior</td>
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<td>1.06: Using Social Media to Enhance an Accounting Analytics Course</td>
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<td>1:30 pm–2:00 pm</td>
<td>Break</td>
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<tr>
<td>2:00 pm–3:00 pm</td>
<td>2.01: Introduction to Mindfulness Workshop</td>
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<td>2.02: Analyzing the Audit Process</td>
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<td>2.03: Updating the Accounting Curriculum</td>
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<td>2.04: Cybersecurity and Accounting Systems</td>
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<td>2.05: Corporate Social Responsibility</td>
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<td>3:00 pm–3:30 pm</td>
<td>Break</td>
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<tr>
<td>3:30 pm–4:30 pm</td>
<td>3.01: ESG Reporting Projects for Introductory Accounting</td>
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<td>3.02: Cost Behaviors</td>
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<td>3.03: Topics in Corporate Disclosure</td>
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<td>3.04: Corporate Risk</td>
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<td>3.06: Roundtable Session</td>
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<td>4:30 pm–5:00 pm</td>
<td>Break</td>
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<td>5:00 pm–6:00 pm</td>
<td>4.01: A Fun Active Data Analysis Problem Solving Case</td>
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<td>4.02: DSFI/SE - Session 2 (Experimental)</td>
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<td>4.03: Earnings Management</td>
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<td>4.05: Climate &amp; Political Activity</td>
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<td>4.05: Ctrl+Engage: Practical and Fun Strategies to Spark Student</td>
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<td>Engagement in Online Classes</td>
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<tr>
<td>6:00 pm–7:00 pm</td>
<td>Social Hour</td>
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<td>Time</td>
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<tr>
<td>10:00 am</td>
<td>Ohio Region Business Meeting</td>
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<td>Midwest Region Business Meeting</td>
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<td>11:00 am</td>
<td>5.01: Plante Moran: Maintain YOU in the Middle Market</td>
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<td>5.02: Auditor Quality</td>
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<td>5.03: Topics on Academia</td>
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<td>5.04: Foreign Investments and Entities</td>
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<td>5.05: Impacts of Financial Forecasts</td>
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<td>5.06: Left Blank Intentionally</td>
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<td>12:00 pm</td>
<td>Lunch Break</td>
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<tr>
<td>12:30 pm</td>
<td>6.01: If You Can’t Beat Them, Join Them: 12 Ways to Use Catgut in Teaching</td>
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<td>6.02: DSFI/NE—Session 1</td>
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<td>6.03: Accounting Professionals’ Behaviors</td>
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<td>6.04: Strengthening Development for Accounting Student Enrollment</td>
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<td>6.05: Capital, Governance, and the Public Interest</td>
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<td>6.06: Roundtable Session</td>
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<td>1:30 pm</td>
<td>Break</td>
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<td>2:00 pm</td>
<td>7.01: How to Include ESG in Your Accounting Courses by Revising Existing Assignments</td>
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<td>7.02: Topics in Taxation</td>
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<td>7.03: Capital Markets Information</td>
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<td>7.04: DSFI—Session 3 (Experimental)</td>
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<td>7.05: Audit Quality, Disclosure, &amp; Liability</td>
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<td>7.06: Spark Your Students’ Interest in Data Analytics</td>
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<td>3:00 pm</td>
<td>Break</td>
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<td>3:30 pm</td>
<td>8.01: ChatGPT in the Accounting Classroom: Friend or Foe or.....</td>
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<td>8.02: DSFI/SE—Session 4 (Experimental)</td>
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<td>8.03: Environmental Disclosures</td>
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<td>8.04: Corporate Governance and Media</td>
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<td>8.06: Neurodiversity in Accounting—The “S” and “G” in ESG</td>
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<tr>
<td>4:30 pm</td>
<td>Break Sponsored by Becker Professional Education</td>
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<td>5:00 pm</td>
<td>ESG and Sustainability: What Are the Issues in the Profession and How Do We Bring Them to the Classroom?</td>
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<td>6:00 pm</td>
<td>Western Region Business Meeting</td>
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<td>Southeast Region Business Meeting</td>
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<tr>
<td>11:00 am–12:00 pm ET</td>
<td>Providing Citizens with Transparent Governmental Financial Information</td>
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<td>12:30 pm–1:00 pm ET</td>
<td>Lunch Break</td>
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<td>12:30 pm–1:30 pm ET</td>
<td>9.01: The High School Pipeline as a Feeder to Accounting Majors</td>
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<td>9.02: Historical Perspectives on Accounting Issues</td>
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<td>9.03: Fraud and Financial Misstatement</td>
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<td>9.04: Corporate Culture and Stewardship</td>
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<td>9.05: Oversight, Quality, &amp; Earnings</td>
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<td>1:30 pm–2:00 pm ET</td>
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<td>2:00 pm–3:00 pm ET</td>
<td>10.01: Using UDL for Student Inclusion and Success</td>
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<td>10.02: DSFI—Session 5 (Archival)</td>
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<td>10.03: Statistical Methods</td>
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<td>10.05: Environmental, Social, &amp; Governance</td>
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<td>10.06: Roundtable Session</td>
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<td>3:00 pm–3:30 pm ET</td>
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<td>11.01: Continuing to Bridge the Gap: Successes and Future Plans from a Symposium to Help Two-Year Students Transition to Four-Year Accounting Programs</td>
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<td>11.04: Financial Reporting Quality</td>
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<td>11.06: Teaching Lean Management Principles Using NASCAR Race Data</td>
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<tr>
<td>5:00 pm–6:00 pm ET</td>
<td>12.01: Data Cleansing Tips and Tricks</td>
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<td>12.02: Critical Audit Matters / Audit Disclosures</td>
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<td>12.03: Corporate Disclosure Influences</td>
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<td>12.06: Using Nano Learning Programs to Close the Gap</td>
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