

2024 Washington DC

Annual Meeting

**REVOLUTIONIZING
ACCOUNTING EDUCATION**

August 10-14, 2024

Program

#AAA2024DC



**American
Accounting
Association**

Thought Leaders in
Accounting



Thank You!

We greatly appreciate the support of our partners

PREMIER



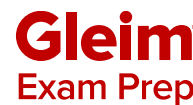
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American Accounting Association

Thought Leaders in Accounting

Other Activities.....	4
Annual Meeting Committee.....	5
American Accounting Association Past Presidents.....	7
Visit the Exhibit Hall.....	8
At-Large Panel Sessions.....	11
Friday, August 9, 2024.....	13
Saturday, August 10, 2024.....	13
Sunday, August 11, 2024.....	13
Monday Speaker.....	16
Monday, August 12, 2024.....	17
Tuesday Speakers.....	44
Tuesday, August 13, 2024.....	45
Wednesday Speaker.....	74
Wednesday, August 14, 2024.....	75
Faculty-Student Collaborations in Accounting.....	84
Effective Learning Strategies.....	97
Emerging and Innovation Research.....	100
Research Interaction Forum.....	104



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

SATURDAY, AUGUST 10, 2024

Kent State University Reception
Marriott, 2nd Floor, Scarlet Oak

SUNDAY, AUGUST 11, 2024

5:00 pm–7:00 pm

University of Illinois Faculty Reception
Marriott, M4 Level, Monument

6:30 pm–8:30 pm

Virginia Tech Reception
Marriott, M1 Level, George Washington University

8:00 pm–9:30 pm

Deloitte Foundation Dessert Reception-Invitation Only
Marriott, M1 Level, University of DC/Catholic University

MONDAY, AUGUST 12, 2024

7:00 am–9:00 am

Ole Miss Alumni Breakfast-Invitation Only
Marriott, M1 Level, Gallaudet University

7:00 pm–9:00 pm

CAPANA
Marriott, M1 Level, George Washington University

8:00 pm–10:00 pm

BYU Alumni and Friends Ice Cream Social
Marriott, M1 Level, University of DC/Catholic University

9:00 pm–12:00 am

Michigan Ross Accounting Mixer
Marriott, M1 Level, Georgetown University

TUESDAY, AUGUST 13, 2024

5:15 pm–7:30 pm

Plante Moran Mixer-Invitation Only
Marriott, M1 Level, Catholic University

5:30 pm–6:00 pm

Q&A with AAA HQ
Marriott, M1 Level, Georgetown University

2024 ANNUAL MEETING COMMITTEE

ANNUAL MEETING COMMITTEE

AAA Management Team

Mark Taylor, University of South Florida, President
Mark Dawkins, University of North Florida, Past President
Audrey Gramling, Oklahoma State University, President-Elect
Anne M. Farrell, Miami University, Vice President-Finance
Sidney Askew, Council Chair
AAA Professional Staff
Yvonne Hinson, AAA Chief Executive Officer

Education Co-Chairs

Nick McGuigan, Monash University
Kelly Ulto, Fordham University
Ann Stott, Ohio University

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

Lori Hatchell, Aims Community College
Amanda White, University of Technology, Sydney

Ethics Research Symposium Co-Chairs

William F. Miller, University of Wisconsin—Eau Claire
Steven M. Mintz, California Polytechnic State University, San Luis Obispo

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

Edward Owens, The University of Utah
Christopher Williams, University of Michigan
Emmanuel De George, University of Miami

SECTION-SPONSORED CONCURRENT SESSIONS TEAM

Academy of Accounting Historians

John Keyser, Case Western Reserve University

Accounting Behavior and Organizations

Jeremy Douthit, The University of Arizona
Dereck Barr-Pulliam, University of Louisville

Accounting Information Systems

Vincent Shea, St. John's University

American Taxation Association

Luke Watson, Villanova University
Erin Henry, University of Arkansas

Auditing

Nathan Berglund, Mississippi State University
Melissa Carlisle, Case Western Reserve University
Zack Kowaleski, The University of Texas at Austin

2024 ANNUAL MEETING COMMITTEE (continued)

Diversity

Maria Caban-Garcia, University of South Florida
Rosemond Desir, Florida Atlantic University
Carlos Jiménez-Angueira, University of South Florida
Sandra Gates, Texas Woman's University

Forensic Accounting

Xin Geng, Berry College
Alyssa Ong, Pepperdine University

Financial Accounting and Reporting

Atif Ellahie, The University of Utah
Christine Cuny, New York University

Gender Issues and Worklife Balance

Bambi Hora, University of Central Oklahoma

Government and Nonprofit

Rebecca Bloch, Fairfield University

International Accounting

Francesco De Luca, University G. D'Annunzio of Chieti-Pescara
Long Chen, George Mason University

Leadership in Accounting Education

Rebecca Shortridge, The University of Tennessee

Management Accounting

Curtis Hall, Drexel University
Michael Majerczyk, Georgia State University

Public Interest

Timothy Fogarty, Case Western Reserve University

Strategic and Emerging Technologies

Jacob Haislip, Texas Tech University
Huijue (Kelly) Duan, Sacred Heart University

Teaching, Learning and Curriculum

Cathy Scott, University of North Texas—Dallas
Frances Stott, Ohio University

Two-Year College

Robyn Barrett, St. Louis Community College

AMERICAN ACCOUNTING ASSOCIATION PAST PRESIDENTS

1917

*John R. Wildman

1918

*Fayette H. Elwell

1919

*Henry R. Hatfield

1920

*Hiram T. Scovil

1921

*John T. Madden

1922

*William A. Paton

1923

*Charles F. Rittenhouse

1924

*James O. McKinsey

1925

*Roy B. Kester

1926

*Edward J. Filbey

1927

*William S. Krebs

1928

*J. Hugh Jackson

1929

*David Himmelblau

1930

*Arthur H. Rosenkampff

1931

*Russell A. Stevenson

1932

*Howard C. Greer

1933

*George H. Newlove

1934

*James L. Dohr

1935

*Howard S. Noble

1936

*Eric L. Kohler

1937

*Jacob B. Taylor

1938

*Ernest A. Heilman

1939

*Sidney G. Winter

1940

*George A. MacFarland

1941

*Henry T. Chamberlain

1942

*Herbert F. Taggart

1943

*A. C. Littleton

1944

*Carmen G. Blough

1945

*Harvey G. Meyer

1946

*Eric L. Kohler

1947

*Hermann C. Miller

1948

*Thomas W. Leland

1949

*Robert L. Dixon

1950

*Perry Mason

1951

*S. Paul Garner

1952

*George R. Husband

1953

*Russell H. Hassler

1954

*Frank P. Smith

1955

*Williard J. Graham

1956

*John Arch White

1957

*C. A. Moyer

1958

*C. Rollin Niswonger

1959

*Martin L. Black, Jr.

1960

*Charles J. Gaa

1961

*A. B. Carson

1962

*Raymond C. Dein

1963

*Walter G. Kell

1964

*Glenn A. Welsch

1965

*Robert K. Mautz

1965–1966

*Herbert E. Miller

1966–1967

*Lawrence L. Vance

1967–1968

*Frank S. Kaulback, Jr.

1968–1969

*Sidney Davidson

1969–1970

*Norton M. Bedford

1970–1971

*James Don Edwards

1971–1972

*Charles T. Zlatkovich

1972–1973

*Robert T. Sprouse

1973–1974

*Robert N. Anthony

1974–1975

*R. Lee Brummet

1975–1976

*Wilton T. Anderson

1976–1977

*Charles T. Horngren

1977–1978

*David Solomons

1978–1979

*Maurice Moonitz

1979–1980

*Donald H. Skadden

1980–1981

*Joseph A. Silviso

1981–1982

Thomas R. Dyckman

1982–1983

*Yuji Ijiri

1983–1984

*Harold Q. Langenderfer

1984–1985

*Doyle Z. Williams

1985–1986

Stephen A. Zeff

1986–1987

*Ray M. Sommerfield

1987–1988

William H. Beaver

1988–1989

Gerhard G. Mueller

1989–1990

*John Simmons

1990–1991

*Alvin A. Arens

1991–1992

*Arthur R. Wyatt

1992–1993

Gary L. Sundem

1993–1994

Andrew D. Bailey, Jr.

1994–1995

Jerry J. Weygandt

1995–1996

Katherine Schipper

1996–1997

Joseph J. Schultz, Jr.

1997–1998

W. Steve Albrecht

1998–1999

Michael A. Diamond

1999–2000

Jan R. Williams

2000–2001

Mary S. Stone

2001–2002

Joel S. Demski

2002–2003

*G. Peter Wilson

2003–2004

William L. Felix, Jr.

2004–2005

Jane F. Mutchler

2005–2006

Judy D. Rayburn

2006–2007

Shyam Sunder

2007–2008

Gary J. Previts

2008–2009

Susan Haka

2009–2010

Nancy Bagranoff

2010–2011

Kevin Stocks

2011–2012

Greg Waymire

2012–2013

Karen Pincus

2013–2014

Mary Barth

2014–2015

Christine Botosan

2015–2016

Bruce Behn

2016–2017

David Burgstahler

2017–2018

Anne Christensen

2018–2019

Marc A. Rubin

2019–2020

Terry Shevlin

2020–2021

Elaine Mauldin

2021–2022

Robert D. Allen

2022–2023

Mark C. Dawkins

**Deceased*

Visit the Exhibit Hall

Marriott, Level 4, Independence Ballroom

39

33	34	35	37	38
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32	31	30	29	28	27
21	22	23	24	25	26

20	19	18	17	16	15
9		11	12	13	

1

2

5
4

- AACSB 27
- Accounting and Finance Association of Australia and New Zealand 31
- AICPA & CIMA..... 20
- American Accounting Association..... 39
- Armond Dalton Publishers.....5
- Becker 35
- Beta Alpha Psi..... 34
- Cambridge Business Publishers 12
- Cengage 32
- CyberText Publishing 33
- Elsevier..... 23
- European Accounting Association..... 28
- Forvis Mazars 17
- Gleim Exam Prep 13
- Ideagen Audit Analytics30
- Ivy Software 26
- Knime..... 22
- McGraw Hill2
- Miles Education 11
- MyEducator..... 18
- NASBA9
- Pearson..... 16
- Red Flag Mania..... 19
- S&P Global Market Intelligence 15
- Stukent..... 25
- The Institute of Internal Auditors..... 29
- University of Illinois - Gies College of Business..... 37
- Uworld Accounting.....4
- Wharton Research Data Services (WRDS), The Wharton School 24
- Wiley1
- Wolters Kluwer 21

Our Exhibitors

Marriott, Level 4, Independence Ballroom



Pearson



Exhibit Hall Activities

CONFERENCE BADGE REQUIRED

Sunday, August 11

3:00 pm–7:00 pm

5:30 PM Early Bird Reception

Monday, August 12

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 13

8:00 am–12:15 pm and 1:30 pm–4:30 pm

9:45 AM–10:15 AM Refreshment Break with Drawing for **Hotel Nights**, drawing at approximately 10:00 am.

Have your badge scanned at the AAA Exhibit Hall booth to enter to win four nights during the 2025 Annual Meeting.

Visit the AAA Booth in the Exhibit Hall by **9:30 am** and have your badge scanned to enter.

3:30 PM–4:00 PM Refreshment Break Drawing for **Scavenger Hunt**, drawing at approximately **3:45 pm**.

Download the App, select Scavenger Hunt, and scan QR codes from the Exhibitor's booth by **3:15 pm** to enter.

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

Win an **Apple 10.9-inch iPad** (Entry requires all Exhibitors scanned)

You must be present to win.

At-Large Panel Sessions

MONDAY, AUGUST 12, 2024

10:15 am–11:45 am

1.01 Monday Plenary Follow-Up

Marriott, M2 Level, Salon 12

1.02 Charting Progress: The PhD Project's 30-Year Journey

Marriott, M4 Level, Monument

1.03 Teaching Inspirations from the Cook Prize Recipients

Marriott, M4 Level, Archives

1.04 The Implications of ESG for Our Profession: What Does the Future Hold?

Marriott, M2 Level, Salon 10

1.05 EY Academic Resource Center (EYARC): We Will Share the Latest EYARC Curriculum Offerings Designed to Help with the Accounting Pipeline Shortage and New Curricula Focused on Analytics Mindset, Sustainability, Managerial, Tax and Financial Literacy

Marriott, M4 Level, Capitol/Congress

2:00 pm–3:30 pm

2.02 Integrating Cybersecurity into the Accounting Courses

Westin, Meeting Room Level, River Birch Ballroom B

2.03 SEC Update

Marriott, M4 Level, Capitol/Congress

2.04 CPA Evolution Launch and Impact on the CPA Pipeline

Westin, Ballroom Level, Rock Creek Ballroom A

2.05 DEIB Committee/AAA Update

Marriott, M4 Level, Monument

4:00 pm–5:30 pm

3.01 The Changing Boundaries Around Accounting Scholarship: Views from Two Eclectic Scholars

Marriott, M4 Level, Archives

3.02 Teaching the Next Generation

Westin, Ballroom Level, Rock Creek Ballroom A

3.03 Making Progress on the Accounting and CPA Pipeline

Marriott, M4 Level, Capitol/Congress

3.04 Are Practitioners Done With DEI?

Marriott, M4 Level, Monument

3.11 The Revolution in Sustainability Reporting – Paper-based to Digital: Expert Perspectives on Benefits, Challenges, and Research Opportunities

Marriott, M2 Level, Salon 12

TUESDAY, AUGUST 13, 2024

10:15 am–11:45 am

4.02 Accounting Horizons Panel

Marriott, M3 Level, Shaw

4.03 Integrating ESG into the Accounting Curriculum: An Interactive Panel Discussion

Marriott, M4 Level, Archives

4.04 Financial Accounting I: 1st Day Through Final Exams

Westin, Ballroom Level, Rock Creek Ballroom A

At-Large Panel Sessions (continued)

TUESDAY, AUGUST 13, 2024 (CONTINUED)

10:15 am–11:45 am

4.05 Exploring Bias in Student Evaluations of Teaching
Marriott, M4 Level, Monument

2:00 pm–3:30 pm

5.01 Continuing the Conversation with Richard Jackson
Marriott, M2 Level, Salon 12

5.03 Bea Sanders/AICPA EDGE in Teaching Award, George Krull/Grant Thornton EDGE in Teaching Award and the Mark Chain/Deloitte Award Recipients Panel
Marriott, M1 Level, George Washington University

5.04 2024 AAA-AACSB-RRBM Award for Research Impacting Societal Challenges Recipients
Marriott, M3 Level, Shaw

5.05 Student/Practitioner Challenges with the CPA Pipeline
Marriott, M2 Level, Salon 2

5.06 Corporate ESG Disclosure and Assurance
Marriott, M4 Level, Monument

5.07 What Initiatives are Being Taken to Increase the Supply of Accounting Students—Update from the Stakeholder Symposium
Marriott, M4 Level, Capitol/Congress

5.08 Promoting Diversity in Leadership Roles: Breaking the Glass Ceiling in Accounting
Westin, Ballroom Level, Rock Creek Ballroom A

4:00 pm–5:30 pm

6.01 Embedding Artificial Intelligence in Accounting Classes
Marriott, M3 Level, Chinatown

6.02 Using Virtual Reality Technology in the Classroom
Marriott, M3 Level, Shaw

6.03 2024 AAA Innovation in Accounting Education Award Recipients
Marriott, M4 Level, Archives

6.04 How to Engage Students: Best Practices in the Principles Courses
Marriott, M4 Level, Capitol/Congress

6.06 Pathways into the Accounting Profession
Marriott, M1 Level, George Washington University

WEDNESDAY, AUGUST 14, 2024

10:15 am–11:45 am

7.01 Navigating the Challenges of ESG Performance Measurement Under New SEC Reporting Standards
Marriott, M3 Level, Chinatown

7.02 Incorporating Artificial Intelligence Research Tools in Ph.D. Student Training
Westin, Ballroom Level, Rock Creek Ballroom C

7.03 Securing the Pipeline Through ESG—What are Young Professionals Working On?
Marriott, M2 Level, Salon 10

FRIDAY, AUGUST 9, 2024

5:30 pm–7:00 pm

Registration

Marriott, M2 Level, Marquis Ballroom Foyer

Member Services/Help Desk

Marriott, M2 Level, Marquis Ballroom Foyer

Service Project

Marriott, M2 Level, Marquis Ballroom Foyer

SATURDAY, AUGUST 10, 2024

7:00 am–6:00 pm

Registration

Marriott, M2 Level, Marquis Ballroom Foyer

Westin, Ballroom Level, Rock Creek Ballroom Registration

Member Services/Help Desk

Marriott, M2 Level, Marquis Ballroom Foyer

Service Project

Marriott, M2 Level, Marquis Ballroom Foyer

7:00 am–6:45 pm

Conference on Teaching and Learning in Accounting (CTLA)

Westin, Ballroom Level, Rock Creek Ballroom B/C

7:30 am–7:30 pm

Career Center

Marriott, M4 Level, Liberty Salon M-P

8:30 am–5:00 pm

Pre-Conference Workshops

See your registration materials for Pre-Conference Workshop room listings.

SUNDAY, AUGUST 11, 2024

7:00 am–6:00 pm

Registration

Marriott, M2 Level, Marquis Ballroom Foyer

Westin, Ballroom Level, Rock Creek Ballroom Registration

Member Services/Help Desk

Marriott, M2 Level, Marquis Ballroom Foyer

Service Project

Marriott, M2 Level, Marquis Ballroom Foyer

7:00 am–12:30 pm

Conference on Teaching and Learning in Accounting (CTLA)

Westin, Ballroom Level, Rock Creek Ballroom B/C

7:00 am–5:15 pm

Ethics Research Symposium

Westin, Meeting Room Level, Meeting Room 8/9

SUNDAY, AUGUST 11, 2024 (CONTINUED)

7:30 am–7:30 pm

Career Center

Marriott, M4 Level, Liberty Salon M-P

8:00 am–5:00 pm

Pre-Conference Workshops

See your registration materials for Pre-Conference Workshop room listings.

12:00 pm–1:00 pm

Accounting Exemplar Award Luncheon (included with Ethics Research Symposium; Pre-Purchase Required for Lunch)

Westin, Meeting Room Level, Meeting Room 10/11

1:00 pm–2:30 pm

Two-Year College Section Lunch (Pre-Purchase Required)

Westin, Meeting Room Level, River Birch Ballroom A

Speakers: Jan Taylor, AICPA & CIMA, Academic in Residence and Senior Director of Academic and Student Engagement
Nora Luquer, AICPA & CIMA, Lead Manager, CGMA University Initiatives

3:00 pm–7:00 pm

Exhibit Hall

Marriott, M4 Level, Independence Ballroom

5:30 pm–7:00 pm

Early Bird Reception (badge required)

Marriott, M4 Level, Independence Ballroom

Dinner on Your Own

7:00 pm–8:00 pm

SECTION BUSINESS MEETINGS

Academy of Accounting Historians

Marriott, M2 Level, Salon 14

8:00 pm–9:00 pm

Academy of Accounting Historians Ice Cream Social

Marriott, M2 Level, Salon 15

2024 AAA Career Center at the Annual Meeting

Marriott Marquis, DC
August 10-13

The Career Center at the Annual Meeting (CCAM) is the AAA's most encompassing recruiting event. Powered by our online [Career Center](#) the 2024 CCAM brings candidates and recruiting institutions together to make career connections from across the world. The Interview Hall opens Saturday, August 10th.

Preparing for the Interview Process Workshop

Are you looking for some interview tips and insights? Be sure to attend **Workshop #12—Preparing for the Interview Process, Sunday, August 11th, 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 11th, from 2:00 pm–3:30 pm.

Interview Hall

Marriott Marquis, DC

We are continuing with both our extended Interview Hall hours and **FREE WIFI** this year. The Interview Hall kicks off on Saturday, August 10th, and runs through Tuesday, August 13th. 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 10

7:30 am–1:30 pm
1:30 pm–7:30 pm

Sunday August 11

7:30 am–1:30 pm
1:30 pm–7:30 pm

Monday August 12

7:30 am–1:30 pm
1:30 pm–7:30 pm

Tuesday August 13

7:30 am–1:30 pm
1:30 pm–7:30 pm



American
Accounting
Association

Career Center

careercenter.aaahq.org

Monday Speaker

MONDAY PLENARY SPEAKER



Stephen M. R. Covey, Co-Founder of CoveyLink and FranklinCovey Global Trust Practice

Opening Plenary Session

Monday, August 12, 2024, 8:30 am–9:45 am

Stephen M. R. Covey is Co-Founder of CoveyLink and the FranklinCovey Global Trust Practice. A sought-after and compelling keynote speaker and advisor on trust, leadership, ethics, and collaboration, he speaks to audiences around the world. He is the *New York Times* and #1 *Wall Street Journal* bestselling author of *The Speed of Trust*, a groundbreaking and paradigm-shifting book that challenges our age-old assumption that trust is merely a soft, social virtue and instead demonstrates that trust is a hard-edged, economic driver. *The Speed of Trust* has been translated into 22 languages and has sold over 2 million copies worldwide.

Stephen is also the author of the newly released *Wall Street Journal* bestseller, *Trust & Inspire: How Truly Great Leaders Unleash Greatness in Others*, which was named as the #1 Leadership Book of 2022 by the Outstanding Work of Literature Awards. While the world has changed, our style of leadership has not. Most leaders and organizations—faced with ever new and disrupting challenges—continue to operate from a base model of

“Command & Control;” they’ve just become more advanced and sophisticated at it, what Stephen calls “Enlightened Command & Control.”

In contrast to Command & Control, *Trust & Inspire* is all about unleashing greatness in others. Leading in a way that both inspires and empowers people to become the best version of themselves—tapping into a sense of purpose, meaning, contribution and inclusion. The result is a level of belonging, collaboration, and ultimately innovation that Command & Control is simply not capable of producing. Stephen asserts that trust has become the new currency of our world, and that having the ability to develop, extend, and restore trust with all stakeholders is the number one competency of leadership needed today. He passionately delivers this message and is dedicated to enabling individuals and organizations to reap the dividends of high trust throughout the world. Audiences and organizations alike resonate with his tangible, practical approach to trust.

Stephen is the former CEO of Covey Leadership Center, which, under his direction, became the largest leadership development company in the world. He personally led the strategy that propelled his father’s book, Dr. Stephen R. Covey’s *The 7 Habits of Highly Effective People*, to become one of the two most influential business books of the 20th Century, according to *CEO Magazine*. A Harvard MBA, Stephen joined Covey Leadership Center as a Client Developer, became National Sales Manager, and then President & CEO. Under Stephen’s leadership, the company achieved Inc. 500 status, nearly doubled revenues while increasing profits by 12 times, and expanded into over 40 countries. This greatly increased the value of the brand and company. Within three years of being named CEO, Stephen had increased shareholder value by 67 times in a merger with then FranklinQuest to form FranklinCovey.

Over the years, Stephen has gained considerable respect and influence with executives and leaders of Fortune 500 companies as well as with mid- and small-sized private sector and public sector organizations he’s consulted. Clients recognize his unique perspective on real-world organizational issues based on his practical experience as a former CEO.

Stephen serves on numerous boards, including the Government Leadership Advisory Council, and he has been recognized with the lifetime Achievement Award for “Top Thought Leaders in Trust” from the advocacy group, Trust Across America/Trust Around the World.

Stephen resides with his wife and children in the shadows of the Rocky Mountains.

7:00 am–8:15 am

SECTION BREAKFASTS (PRE-PURCHASE REQUIRED FOR BREAKFAST)

Strategic and Emerging Technologies Section
Marriott, M1 Level, Georgetown University

Teaching, Learning and Curriculum Section
Marriott, M3 Level, Shaw

7:00 am–5:00 pm

Registration

Marriott, M2 Level, Marquis Ballroom Foyer
Westin, Ballroom Level, Rock Creek Ballroom Registration

Member Services/Help Desk

Marriott, M2 Level, Marquis Ballroom Foyer

Service Project

Marriott, M2 Level, Marquis Ballroom Foyer

7:30 am–7:30 pm

Career Center

Marriott, M4 Level, Liberty Salon M-P

8:00 am–12:15 pm

Exhibit Hall

Marriott, M4 Level, Independence Ballroom

8:30 am–9:45 am

Opening Plenary Session

Marriott, M2 Level, Marquis Ballroom 5/6

Accounting - 1.2 CH

Speaker: Stephen M. R. Covey, Co-Founder of CoveyLink and FranklinCovey Global Trust Practice

Award Presentations to include:

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

Kimberly Church, Missouri State University—Graduate Prize

Jennifer Cainas, University of South Florida—Undergraduate Prize

Carolyn Christesen, SUNY Westchester Community College—Two-Year College Prize

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

Preeti Choudhary, The University of Arizona

Kenneth Merkley, Indiana University Bloomington

Katherine Schipper, Duke 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.*

9:45 am–10:15 am

Coffee Break

Marriott, M4 Level, Independence Ballroom
Westin, Ballroom Level, Rock Creek Ballroom Foyer

PANEL SESSIONS

1.01: Monday Plenary Follow-Up

Marriott, M2 Level, Salon 12

Accounting - 1.8 CH

Moderator: Mark Taylor, University of South Florida

Speaker: Stephen Covey, Co-Founder of CoveyLink and the FranklinCovey Global Trust Practice

1.02: Charting Progress: The PhD Project's 30-Year Journey

Marriott, M4 Level, Monument

Personnel/Human Resource - 1.8 CH

Moderator: Blane Ruschak, KPMG

Panelists: Helen Brown, Rutgers, The State University of New Jersey

Michael Clement, The University of Texas at Austin

Bette Kozlowski, KPMG LLP

Norma Montague, Wake Forest University

1.03: Teaching Inspirations from the Cook Prize Recipients

Marriott, M4 Level, Archives

Accounting - 1.8 CH

Moderator: Robert Allen, Utah Valley University

Panelists: Kimberly Church, Missouri State University

Jennifer Cainas, University of South Florida

Carolyn Christesen, SUNY Westchester Community College

1.04: The Implications of ESG for Our Profession: What Does the Future Hold?

Marriott, M2 Level, Salon 10

Accounting - 1.8 CH

Moderator: Tamara Lambert, Lehigh University

Panelists: Corinne Dougherty, KPMG

Melanie Glover, PwC

Khrystyna Bochka, University of Miami and Academic Advisor to the ISSB

1.05: EY Academic Resource Center (EYARC): We Will Share the Latest EYARC Curriculum Offerings Designed to Help with the Accounting Pipeline Shortage and New Curricula Focused on the Analytics Mindset in Your Intro Financial or Managerial Courses, Sustainability, and Financial Literacy

Marriott, M4 Level, Capitol/Congress

Specialized Knowledge - 1.8 CH

Moderator: Joni Fisher, Ernst & Young, LLP

Panelists: Margaret Christ, University of Georgia

Scott Emmett, Arizona State University

David Wood, Brigham Young University

1.06: Double Entry Bookkeeping Before Pacioli

Marriott, M2 Level, Salon 1

Specialized Knowledge - 1.8 CH

Panelists: Charles Baker, Adelphi University

Alan Sangster, University of Aberdeen—Scotland

10:15 am–11:45 am

1.07: Discussion of the Intersection of Ethics and DE&I: How Accounting Educators Can Leverage NASBA’s Center for the Public Trust Programs, So as to Instill Professional Ethics Awareness, Particularly Among the First-Generation and/or Minority Students

Marriott, M1 Level, George Washington University

Accounting - 1.8 CH

Moderator: W. M. Eric Lee, University of Northern Iowa

Panelists: Bernice Jenkins, Midsize Healthcare Company

Jasmine Gaetano, NASBA

Sedrik Newbern, NASBA

1.08: Developing a System to Standardize Non-GAAP Earnings

Westin, Ballroom Level, Rock Creek Ballroom C

Accounting - 1.8 CH

Moderator: Patricia Dechow, University of Southern California

Panelists: Sarah Lowe, Deputy Chief Accountant in the Division of Corporation Finance’s Office of Chief Accountant, SEC

Tom Linsmeier, University of Wisconsin, Former FASB Board Member

Henry Laurion, University of Colorado Boulder

Stephen Rivera, Vice President Global Technical Accounting Advisory Services and Policy (GTAAS), Johnson & Johnson

1.09: Sustainability Reporting: Perspectives from Industry

Westin, Meeting Room Level, River Birch Ballroom B

Accounting - 1.8 CH

Moderator: Ajay Adhikari, American University

Panelists: Brian Finch, Vice President, Sustainability, Mastercard

Katherine Neebe, Chief Sustainability Officer, Duke Energy

Michael Okoroafor, Chief Sustainability Officer, McCormick and Company

1.10: Impact of Emerging Technologies on Accounting

Westin, Ballroom Level, Rock Creek Ballroom A

Accounting - 1.8 CH

Moderator: Julie Peters, PwC

Speaker: Joe Harrington, PwC

1.11: IMA’s ESG Resources for the Classroom

Marriott, M2 Level, Salon 2

Accounting - 1.8 CH

Moderator: Laurie Burney, Baylor University

Panelists: Margaret Shackell, Ithaca College

Kristine Brands, U.S. Air Force Academy

1.12: Assessments and Assignments that Are Beyond ChatGPT

Marriott, M2 Level, Salon 3

Accounting - 1.8 CH

Moderator: Obeua Persons, Rider University

Panelists: Rachel Gambol, The University of Tampa

Evelyn McDowell, Rider University

Obeua Persons, Rider University

Wendy Tietz, Kent State University

1.13: Service Learning Projects in Accounting
Westin, Ballroom Level, Rock Creek Ballroom B

Accounting - 1.8 CH

Panelists: Amy Monson, St. Louis Community College
 Robyn Barrett, St. Louis Community College

PAPER SESSIONS

1.14: Fraud and Misreporting
Westin, Meeting Room Level, Meeting Room 8/9

Behavioral Ethics - 1.8 CH

Moderator: Tyler Thomas, University of Waterloo

Virtual Reality in Accounting: Assessing Its Influence on Honesty in Reporting. Grazia Xiong, Utah State University; David Wood, Brigham Young University; Jeffery Pickerd, The University of Mississippi; Nathan Waddoups, University of Denver

Discussant: Tyler Thomas, University of Waterloo

1.15: Risk Monitoring
Marriott, M2 Level, Salon 7

Accounting - 1.8 CH

Moderator: TBD

Media Disclosure Unveils: Rewards for Social Investments In M&A Come with Opportunity Cost. Alexander Sigg, University of St.Gallen; Thomas Berndt, University of St.Gallen

Corporate Bankruptcy Predictions Using CEO Social Network Information. Tsung-Kang Chen, National Yang Ming Chiao Tung University; Ting-Ru Chang, National Yang Ming Chiao Tung University; Yu-Chun Lin, National Yang Ming Chiao Tung University; Yun Hao, National Yang Ming Chiao Tung University

Discussant: Alexander Sigg, University of St.Gallen

Bankruptcy Prediction Using the Uncertainty of Text-Based Communicative Value of Annual Reports. Tsung-Kang Chen, National Yang Ming Chiao Tung University; Ting-Ru Chang, National Yang Ming Chiao Tung University; Yu-Chun Lin, National Yang Ming Chiao Tung University; Yun Hao, National Yang Ming Chiao Tung University

Discussant: TBD

1.16: XBRL/Machine Learning
Marriott, M2 Level, Salon 8

Information Technology - 1.8 CH

Moderator: Khondkar Karim, University of Massachusetts Lowell

Profitability and the Informativeness of the Accounting System. David Ziebart, University of Kentucky; Anh Pham, University of Kentucky; Haijin Lin, University of Houston; John Fellingham, The Ohio State University

Discussant: Evisa Bogdani, Northeastern University

Generally Accepted Accounting Conventions—A Data Analytics Approach using XBRL. Foong Soon Cheong, Willamette University

Discussant: Mary Hayward, Texas Tech University

The Predictive Power of Business Strategy and Machine Learning: Informativeness of Non-Financial Disclosures Using Topic Modeling. Muktak Tripathi, Temple University; Han Stice, George Mason University; Tracie Frost, The Hong Kong Polytechnic University

Discussant: Jing Chen, Stevens Institute of Technology

1.17: Industry-Specific Effects of the TCJA of 2017
Marriott, M4 Level, Treasury

Taxes - 1.8 CH

Moderator: Dixie Wang, Texas Tech University

Side Effects of the Tax Cuts and Jobs Act of 2017: Evidence from the Hospital Industry. Francis Murphy, University of Connecticut Samantha Liew, University of Connecticut

Discussant: Dixie Wang, Texas Tech University

10:15 am–11:45 am

The Effect of the Temporary 100% Business Meals Tax Deduction on the Labor Outcomes of the Restaurant Industry. Mary Cowx, Arizona State University; Austin Blake, Arizona State University; Jennifer Brown, Arizona State University

Discussant: Timothy Messenger, University of Oregon

The Impact of the Grain Glitch Fix on a Specified Cooperative's Choice of Exempt or Non-Exempt Tax Status. William Terando, Butler University

Discussant: Dillon Walker, University of Arkansas

1.18: Audit Implications of AI/Technology

Marriott, 2nd Floor, Cherry Blossom

Auditing - 1.8 CH

Moderator: Andrew Jones, Indiana University Bloomington

You've Got a Chatbot Friend in Me: Do Generative AI Chatbots Improve the Quality of Auditors' Speak Up Decisions? Andrew Jones, Indiana University Bloomington; Kathryn Kadous, Emory University; Lori Bhaskar, Indiana University Bloomington

Discussant: Jonathan Kugel, Christopher Newport University

Technology Attributes and Auditor Liability. Jason Rasso, University of South Carolina; Ann Backof, University of Virginia; Jonathan Grenier, Miami University

Discussant: Jason Jordan, Texas Woman's University

Does Outsourcing Audit Tasks to AI Influence Auditor Liability? Kelsey Brasel, Ball State University; Christine Gimbar, DePaul University; Sarah Kim, National Cheng Kung University; Tom Downen, The University of North Carolina at Wilmington

Discussant: Allison Hickey, University of Georgia

1.19: Audit Market Structure

Marriott, 2nd Floor, Dogwood

Auditing - 1.8 CH

Moderator: Siqi Fan, Southern Arkansas University

Do Auditors Matter to SPACs. Siqi Fan, Southern Arkansas University; Chen Ma, Northwest University; Jian Zhou, University of Hawaii at Manoa

Discussant: Xin Zhao, St. John's University

The Effect of Mergers in the Audit Product Market: Evidence from Structural Estimation. Yelin Hu, University of Georgia

Discussant: Brian Bratten, University of Kentucky

Auditor's Response to Cartel Firm's Price-Fixing Behavior: Insights from Audit Fees. HakJoon Song, California State University, Dominguez Hills; Joanna Krasodomska, The Accountants Association in Poland

Discussant: Dharmendra Naidu, Monash University Clayton

The Effect of Mergers in the Audit Product Market: Evidence from Structural Estimation. Yelin Hu, University of Georgia

Discussant: TBD

1.20: Auditing and the Information Environment

Marriott, M2 Level, Salon 4

Auditing - 1.8 CH

Moderator: Fuzhao Zhou, Bowling Green State University

Media Sentiment and Internal Control Material Weakness. Fuzhao Zhou, Bowling Green State University

Discussant: Justin Short, The University of Tennessee

Uncertainty and Audit Adjustments Due to Information Blockage: Evidence from Google's Withdrawal from China. Zihui Li, City University of Hong Kong; Lijun Ma, University of International Business and Economics; Min Zhang, Renmin University of China; Yangyang Chen, City University of Hong Kong

Discussant: Zhao Wang, Capital University of Economics and Business

Remote Auditing and Audit Quality: Evidence from the COVID-19 Pandemic Lockdowns in China. Zhifeng Yang, Stony Brook University, SUNY; Chansog Kim, Stony Brook University, SUNY; Donghua Zhou, Jiangxi University of Finance and Economics; Hua Zhou, Jiangxi University of Finance and Economics

Discussant: Hua Xin, University of South Alabama

1.21: Audits and ESG**Marriott, M2 Level, Salon 9***Accounting - 1.8 CH*

Moderator: Yusuf Ag, University of Southampton

Joint Provision of CSR Assurance and Financial Audit, and CSR Reporting Quality. Yusuf Ag, University of Southampton; Charlie Cai, University of Leeds; Sardar Ahmad, University of Liverpool

Discussant: Deonette Lambert, University of Illinois at Urbana-Champaign

Does the Political Promotion Incentive of State-Owned Enterprise Executives Facilitate Green Innovation? Peng Wu, Southeast University; Lei Gao, SUNY, Geneseo; Yiyang Gu, Southeast University of China

Discussant: Chien-Min Pan, National Chengchi University

1.22: Climate Risk Disclosure**Westin, Meeting Room Level, Meeting Room 2***Accounting - 1.8 CH*

Moderator: Eva (Yifan) Yan, Emory University

Does Voluntary Climate Risk Disclosure Mitigate or Induce Perceived Information Uncertainty? Evidence from CDP Effect on Bid-Ask Spreads. Jesse Chan, Boston University; Moshe Hagigi, Boston University

Discussant: Dina El Mahdy, Morgan State University

1.23: Corporate Governance I**Westin, Meeting Room Level, Meeting Room 3***Accounting - 1.8 CH*

Moderator: Jay Lee, University of Massachusetts Boston

Does Antitrust Enforcement Against Interlocking Directorates Impair Corporate Governance? Christian Hutzler, The University of Iowa; Adrienne Rhodes, The University of Iowa; Dain Donelson, The University of Iowa

Discussant: Rafael Copat, University of Texas at Dallas

Minority Shareholder Empowerment and Board Gender Diversity. Luis Antonio Gioia Ettore, Tilburg University

Discussant: Benda Yin, Duke University

1.24: Current Issues in Accounting I**Westin, Meeting Room Level, Meeting Room 4***Accounting - 1.8 CH*

Moderator: Francisco Dimas Pena Romera, Arizona State University

Regulatory Disclosure and Access to Credit. Anna Kleymenova, Federal Reserve Board; Andrea Passalacqua, Analysis Group; Jeffrey Jou, University of Pennsylvania; László Sándor, Consumer Financial Protection Bureau; Rajesh Vijayaraghavan, The University of British Columbia

Discussant: Francisco Dimas Pena Romera, Arizona State University

Supplier Financing Agreements and Cash Flows. Sunay Mutlu, Kennesaw State University; Bryan Brockbank, Oklahoma State University; Mary Hill, Kennesaw State University

Discussant: Jake Krupa, Tulane University

1.25: Debt Contracting**Westin, Meeting Room Level, Meeting Room 5***Accounting - 1.8 CH*

Moderator: Ferdinand Bratek, New York University

Explaining Debt Covenant Amendments: A Structural Approach. Irina Luneva, University of Pennsylvania

Discussant: John Aland, University of Notre Dame

Lenders' Soft Information Acquisition and Loan Contracting Decisions. Xinlei Li, University of California, Davis; Allen Huang, The Hong Kong University of Science and Technology; Xiangyu Li, University of Southern California

Discussant: Hyunjin Kim, Northwestern University

1.26: Earnings Management I**Westin, Meeting Room Level, Meeting Room 15***Accounting - 1.8 CH*

Moderator: Jenny Zha Giedt, The George Washington University

Financial Reporting Overstatements and Household Entrepreneurial Entry. Detian Yang, The University of Hong Kong

Discussant: William Gonzalez, Rice University

Re-Examining the Timing Role of Accrual Accounting. William Gonzalez, Rice University; Brian Rountree, Rice University; Petrus Ferreira, Rice University; Shiva Sivaramakrishnan, Rice University

Discussant: Jenny Zha Giedt, The George Washington University

Step Zero: Implications of Reliance on the Qualitative Goodwill Impairment Assessment. Simmi Mookerjee, University of Washington; Katie Lem, The Ohio State University

Discussant: Ke Li, Santa Clara University

1.27: Emerging Technologies I**Westin, Meeting Room Level, Meeting Room 16***Accounting - 1.8 CH*

Moderator: Wei Tang, Georgetown University

Corporate Responses to Generative AI: Early Evidence from Conference Calls. Ning Jia, Tsinghua University; Da Xu, Tulane University; Guang Ma, Rutgers, The State University of New Jersey; Ningzhong Li, The University of Texas at Dallas

Discussant: Discussant: Alex Kim, The University of Chicago

From Transcripts to Insights: Uncovering Corporate Risks Using Generative AI. Alex Kim, The University of Chicago; Maximilian Muhn, The University of Chicago; Valeri Nikolaev, The University of Chicago

Discussant: Shijia Wu, The Chinese University of Hong Kong

1.28: Analyst Forecasting: Noise, Bias and Information**Westin, Meeting Room Level, River Birch Ballroom A***Accounting - 1.8 CH*

Moderator: Yifang Xie, Georgetown University

Crowdsourced Earnings Forecasts: Implications for Sell-Side Analysts' Forecasting Strategies. Wanyun Li, Xiamen University; Ka Wai (Stanley) Choi, Australian National University

Discussant: Matthew Peterson, The University of Kansas

Information Flows Are a Two-Way Street: The Effect of Client-Analyst Relationships on Analyst Research. Yifang Xie, Georgetown University; Jenny Zhang, University of British Columbia; Zachary Kaplan, Washington University in St. Louis

Discussant: Min Park, The University of Kansas

Top-Down vs. Bottom-Up Index Forecasts: Are Market Strategists Strategically Pessimistic? Min Park, The University of Kansas; Eric Weisbrod, The University of Kansas; Matthew Peterson, The University of Kansas

Discussant: Yifang Xie, Georgetown University

1.29: Archival Papers in Fraud and Forensics**Marriott, 2nd Floor, Magnolia***Specialized Knowledge - 1.8 CH*

Moderator: Krishnamurthy Surysekar, Florida International University

Can MD&A Disclosures Explain Fraudulent Financial Statements? Evidence Based on the Performance Comparison of Machine Learning Models from Japan. Masumi Nakashima, Bunkyo Gakuin University; Keisuke Yoshida, Bunkyo Gakuin University*Does Divergence from Benford's Distribution Measure Financial Statements Reliability?* Manuel Cano Rodríguez, University of Jaen; Ana Licerán-Gutiérrez, Universidad de Jaén; Manuel Núñez-Nickel, Charles III University of Madrid*Financial Reporting Quality and Director Tenure, Connections, and Term Length: Insights from UK Corporations.* Hazem Ismael, Qatar University

Unqualified Chief Accounting Officers and Financial Reporting Quality. Shih-Bin Wu, National Cheng Kung University; Hua-Wei Huang, National Cheng Kung University; Wu-Po Liu, National Cheng Kung University

1.30: Gender Perception Impacts—Does the Evidence Support?

Marriott, 2nd Floor, Scarlet Oak

Specialized Knowledge - 1.8 CH

Moderator: Louise Gorman, Trinity College Dublin

How Employees' Perceptions of Gender Equity Impact Firm Innovation: Evidence from Online Textual Reviews. Xiaoyu Li, Xi'an Jiaotong University; Fujing Xue, Sun Yat-sen University; Nan Hu, Xi'an Jiaotong University; Ting Zhang, Nanjing University of Information Science and Technology; Wei Duan, Xi'an Jiaotong University

Discussant: Yin Liu, SUNY Brockport

The Gender Benefits Gap. Maximilian Margolin, Erasmus University Rotterdam; Daniel Schaupp, WHU-Otto Beisheim School of Management; Jee-Eun Shin, University of Toronto

Discussant: Bambi Hora, University of Central Oklahoma

1.31: Governmental Accounting Topics

Marriott, 2nd Floor, Silver Linden

Accounting - 1.8 CH

Moderator: Pamela Strickland, Campbell University

Website Disclosure on Investor Trading Activity: Evidence from Secondary Municipal Bond Market. Claire Yan, Rutgers, The State University of New Jersey; Huaxia Li, Rutgers, The State University of New Jersey; Hussein Issa, Rutgers, The State University of New Jersey; Xinxin Wang, Sacred Heart University

Discussant: Pamela Strickland, Campbell University

SEC Investigation and Public-Sector Pension Funding. Kangkang Zhang, University of Connecticut

The Predictive Ability of Earning from Business-Type Activities: Evidence from State Governments. Won Jung Kim, California State University, Sacramento

1.32: Implications of Regulatory Changes

Westin, Meeting Room Level, Meeting Room 10/11

Accounting - 1.8 CH

Moderator: Cristina Florio, University of Verona (Italy)

If Goodwill Amortization Comes Back: A Quasi-Natural Experiment. Joseph Zhang, The University of Memphis; Junsheng Zhang, Sun Yat-sen University; Yamin Zeng, Jinan University; Yanshan Li, Sun Yat-sen University

Discussant: Tuan Ho, University of Bristol

1.33: Cost Behavior

Marriott, M2 Level, Salon 14

Accounting - 1.8 CH

Moderator: Jackie Zeyang Ju, University of Kentucky

Skilled Immigration and Corporate Resource Adjustments: New Evidence from Cost Behavior and Labor Dynamics. Xinyi Xie, University of Missouri; Inder Khurana, University of Missouri; Yinghua Li, Arizona State University

Discussant: Jackie Zeyang Ju, University of Kentucky

Is SG&A Intensity a Proxy for Adjustment Cost? Han-Up Park, University of Saskatchewan

Discussant: Steven Chen, University of Liverpool

1.34: Environment and Social Issues**Marriott, M4 Level, Liberty Salon K***Accounting - 1.8 CH*

Moderator: Ranier Robinson, Providence College

Turning Adversity into Action: Strengthening Board Sustainability Oversight in Response to ESG Incidents. Sushil Sainani, University of Liverpool; Chris Florackis, University of Liverpool; Elica Krasteva, University of Liverpool

Discussant: Trang Nguyen, Harvard University

Does Mandatory Culture Regulation Impact Firm Focus on Culture? Steven Maex, George Mason University; Colin Tipton, Temple University; Jagan Krishnan, Temple University; Jayanthi Krishnan, Temple University

Discussant: Sushil Sainani, University of Liverpool

Environmental Mergers and Acquisitions. Wei Wang, Temple University; Alice Lee, Temple University

Discussant: Steven Maex, George Mason University

1.35: Organizational Actors**Marriott, M4 Level, Supreme Court***Accounting - 1.8 CH*

Moderator: Lu Dai, Renmin University of China

Competing Logics, Diverse Organization Actors and Change of Management Control Practices: The Case of SOE. Lu Dai, Renmin University of China; Pingli Li, University of Southampton; Sujuan Xie, Sun Yat-sen University

Discussant: Yanjia Yang, University of Bern

Improving Inventory Management Quality with Reinforcement Learning: AI versus Human Decision-Making. Xin Xu, Sun Yat-sen University; Yasheng Chen, Xiamen University

Discussant: Brian Knox, Boise State University

1.36: Disclosures and the Public Interest**Marriott, M4 Level, Liberty Salon I***Specialized Knowledge - 1.8 CH*

Moderator: Avishek Bhandari, University of Wisconsin–Whitewater

Transparency Begets Transparency? How Mandatory Lobbyist Disclosures Affect Voluntary Corporate Disclosures. Shuming Zhang, New York University; Chase Potter, Washington State University; Disen Huang, Rutgers, The State University of New Jersey

Discussant: Brian Monsen, The Ohio State University

Does Employment-Based Healthcare Coverage Impact Financial Reporting Quality? Babak Mammadov, Clemson University; Hamid Vakilzadeh, University of Wisconsin–Whitewater; Nancy Harp, Clemson University

Discussant: Yun-Chia Yan, The University of Texas Rio Grande Valley

The Impact of Noncompete Provisions on Linguistic Quality of Earnings Announcement and Capital Market. Yongtao Hong, North Dakota State University; Huichi Huang, North Dakota State University; Limin Zhang, North Dakota State University; Wei Zhang, North Dakota State University

Discussant: Rimona Palas, College of Law and Business Israel

1.37: Investigations and the Public Interest**Marriott, M4 Level, Liberty Salon J***Accounting - 1.8 CH*

Moderator: Henri Akono, The University of Maine

Do Religious Norms Deter Private Information Trading? Evidence Using Opportunistic Insider Trading. Meena Subedi, University of Wisconsin–Whitewater; Ruthi Reza, North Carolina State University

Discussant: William Black, University of North Georgia

Strategic SEC Investigations. Shuming Zhang, New York University; Chongho Kim, Seoul National University; Shuqing Huang, New York University

Discussant: Rui Guo, Xiamen University

Transparency and Learning in Information Acquisition: Evidence from Public Disclosure of the SEC's FOIA Logs. Xiaoli Tian, Georgetown University; Rui Guo, Xiamen University; Xiangpei Chen, Montana State University

Discussant: Shuming Zhang, New York University

1.38: Technology and Audits

Marriott, 2nd Floor, Tulip

Information Technology - 1.8 CH

Moderator: Daniel O'Leary, University of Southern California

Data-Driven Digital Audits: Audit Analytic Platforms and GL-Analytics. Daniel O'Leary, University of Southern California; Marcia Watson, Trinity University; Vernon Richardson, University of Arkansas

Discussant: Jiaqi Sun, Rutgers, The State University of New Jersey, Newark

Auditing Uncertainty. Deniz Appelbaum, Montclair State University; Danielle Lombardi, Villanova University; Janice Sipior, Villanova University

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

Using Large Language Models for Armchair Auditors. Daniel O'Leary, University of Southern California

Discussant: Yu Gu, Rutgers, The State University of New Jersey

Predicting the Class and Type of Critical Audit Matters. Zabihollah Rezaee, The University of Memphis; Hoda Eskandar, Allameh Tabataba'i University

1.39: Influences for Advancement in Academia

Marriott, M2 Level, Salon 15

Accounting - 1.8 CH

Moderator: David Stott, Ohio University

Facing Inconvenient Truths When Introducing Financial Accounting. Daniel Tinkelman, Brooklyn College—CUNY

Discussant: Daniel Street, Bucknell University

How Do Women Accounting and Finance Professors Develop and Leverage their Capitals for Career Advancement? Meredith Tharapos, RMIT University; Brendan O'Connell, RMIT University; Nicola Beatson, University of Otago; Paul De Lange, University of Tasmania

Discussant: Timothy Fogarty, Case Western Reserve University

Invisible Empire: Networks of Support Underlying Publications in Major Accounting Journals. Timothy Fogarty, Case Western Reserve University; Jadallah Jadallah, Saginaw Valley State University; R. Drew Sellers, Kent State University

Discussant: David Stott, Ohio University

An Examination of the Association of Work Experience to Ethical Attitudes and Machiavellianism of Accounting Students. Carlos Rodriguez, Central Connecticut State University; Mostafa Maksy, Kutztown University of Pennsylvania; Shahid Nadeem, Central Connecticut State University

Discussant: Suye Wang, Oklahoma City University

SECTION LUNCHEONS (PRE-PURCHASE REQUIRED FOR LUNCH)

Government and Nonprofit Section

Marriott, M3 Level, Shaw

Accounting - 1.2 CH

Speaker: Carmel Darcy, CFO, American Red Cross

International Accounting Section

Marriott, M1 Level, Georgetown University

Accounting - 1.2 CH

Speaker: Paul Munter, Chief Accountant, Office of the Chief Accountant, SEC

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

American Taxation Association Section

Marriott, M3 Level, Chinatown

Auditing Section

Marriott, M1 Level, University of DC

1:30 pm–5:00 pm

Exhibit Hall

Marriott, M4 Level, Independence Ballroom

2:00 pm–3:30 pm

SECTION BUSINESS MEETINGS

Government and Nonprofit Section

Marriott, M3 Level, Shaw

PANEL SESSIONS

2.01: Intentionally Skipped

2.02: Integrating Cybersecurity into the Accounting Courses

Westin, Meeting Room Level, River Birch Ballroom B

Information Technology - 1.8 CH

Moderator: Kelly Ann Ulto, Fordham University
Panelists: Nancy Bagranoff, Richmond University
Scott Boss, Bentley University
Diane Janvrin, Iowa State
Matt Gorham, PwC
Stephanie Clark, Deloitte

2.03: SEC Update

Marriott, M4 Level, Capitol/Congress

Accounting - 1.8 CH

Panelist: Paul Munter, U.S. Securities and Exchange Commission

2.04: CPA Evolution Launch and Impact on the CPA Pipeline

Westin, Ballroom Level, Rock Creek Ballroom A

Accounting - 1.8 CH

Moderator: Jan Taylor, AICPA & CIMA
Panelists: Joseph Maslott, AICPA & CIMA
Lori Kelly, AICPA & CIMA

2.05: DEIB Committee/AAA Update

Marriott, M4 Level, Monument

Behavioral Ethics - 1.8 CH

Moderator: Mark C. Dawkins, Past-President 2022-2023, AAA, University of North Florida
Panelists: Norma R. Montague, VP-DEI, AAA, Wake Forest University
Karen K. Osterheld, Senior Director, Center for Advancing Accounting Education

2.06: 2024 Emerging Financial Reporting Issues Research Symposium on Intangibles Redux

Marriott, M2 Level, Salon 10

Accounting - 1.8 CH

Moderator: Christine Botosan, FASB
 Panelists: Michael Yip, Financial Accounting Standards Board
 Jill Switter, Financial Accounting Standards Board
 Zachary King, University of Wisconsin—Madison

2.07: Forensic Accounting in the Classroom: Cases, Integration into Accounting Classes, and Forensic Technology

Marriott, M4 Level, Archives

Accounting - 1.8 CH

Panelist: Michael Brodsky, Managing Director, Deloitte & Touche LLP

2.08: Navigating the Peer Review Process

Marriott, M1 Level, Salon 1

Accounting - 1.8 CH

Moderator: Stephanie Austin, AAA, Senior Director, Publications and Content Strategy
 Panelists: Jackie Hammersley, The University of Georgia
 Jenny Tucker, University of Florida
 Michael Jung, University of Delaware

2.09: Climate Risk Disclosures: A Global Perspective

Marriott, M2 Level, Salon 3

Accounting - 1.8 CH

Panelist: Jessica Bingham, ACCA, UK

2.10: Leveraging AI (Including ChatGPT) to Impact Accounting Education and Research

Westin, Ballroom Level, Rock Creek Ballroom B

Information Technology - Technical 1.8 CH

Panelist: Kimberly Church, Missouri State University

2.11: Adoption of Generative AI by the Accounting and Auditing Profession: Implications to Clients, Professionals and Academics

Westin, Ballroom Level, Rock Creek Ballroom C

Accounting - 1.8 CH

Moderator: Cathy Scott, University of North Texas—Dallas
 Panelists: Mike Sawyer, KPMG Partner Audit innovation
 Robin Valentine, KPMG Partner Audit Learning & Development
 Patrick Incitti, KPMG Senior Director Tax Learning & Development
 Helen Brown, Rutgers University; Wendy Tietz, Kent State University

2.12: Incorporating Sustainability Topics into Introductory Accounting Courses

Marriott, M1 Level, George Washington University

Accounting - 1.8 CH

Moderator: Carolyn Hughes, Asheville-Buncombe Technical Community College
 Panelists: Jeff Shields, The University of North Carolina at Asheville
 Melissa Larson, Brigham Young University
 Tracie Miller, Franklin University
 Carolyn Hughes, Asheville-Buncombe Technical Community College
 Joni Fisher, EY

PAPER SESSIONS

2.13: Biographical Research**Marriott, M2 Level, Salon 4***Specialized Knowledge - 1.8 CH*

Moderator: Yvette Lazdowski, University of New Hampshire

John Franklin Forbes: California Accounting Pioneer and National Profession Leader. Diane Roberts, University of San Francisco

Discussant: William Black, University of North Georgia

Arthur L. Litke: An Unlikely FASB Board Member. Dale Flesher, The University of Mississippi; Gary Previts, Case Western Reserve University; L. Craig Foltin, Cleveland State University

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

Patrimony, Acquisition and Transmission: As Reflected in the Life of Nathan Appleton. Charles Baker, Adelphi University

Discussant: Gary Spraakman, York University

2.14: Managerial Judgments and Characteristics**Marriott, 2nd Floor, Cherry Blossom***Accounting - 1.8 CH*

Moderator: Gregory McPhee, Clemson University

Think Fast or Slow? Effects of Consideration of Future Consequences, Prior Gain or Loss, Personal Risk Profile, and Justification on Risk-Payoff Preference. Wee Meng Eric Lee, University of Northern Iowa

Discussant: Oleksandr Kondrachuk, University of Central Florida

The Effects of Advice Attribution and the Subjective Sense of Power on Managers' Reliance on Advice. Clarence Goh, Singapore Management University

Discussant: Adam Bross, Washington State University

How Does the Subsequent Accounting for Goodwill Affect Managers' Acquisition Decisions? Cassie Mongold, University of Illinois at Urbana-Champaign

Discussant: Gregory McPhee, Clemson University

2.15: Audit Technology**Marriott, 2nd Floor, Scarlet Oak***Auditing - 1.8 CH*

Moderator: Daniel O'Connor, Moravian University

Remote Audits: Insights from Auditors and Audit Clients. Xu Cheng, Auburn University; Hua Xin, University of South Alabama

Discussant: TBD

The Association with Audit Fees and Earnings Management with the Capitalization of Cloud Computing Arrangements. Clark Wheatley, Florida International University; Angel Pacheco Paredes, Texas A&M International University

Discussant: Yuanyuan Chen, City University of Hong Kong

Tracing Investors' Mind: The Effects of Disclosing Critical Audit Matters on the Audit Expectation Gap. Songsheng Chen, Beijing Institute of Technology; Chan Li, The University of Kansas; Lili Sun, University of North Texas; Xiren Zhang, Beijing Institute of Technology

Discussant: TBD

2.16: Information Systems and Internal Controls**Marriott, M2 Level, Salon 7***Information Technology - 1.8 CH*

Moderator: Daniel O'Connor, Moravian University

The Impact of Managerial Overconfidence and Gender on Data Security Breaches. Tonya Blocker, Sam Houston State University; Scott Seavey, Florida Atlantic University

Discussant: TBD

Third Party Risk Management, Resilience and Dynamic Capabilities. George Joseph, University of Massachusetts Lowell

Discussant: TBD

2.17: Determinants and Consequences of IRS Scrutiny**Marriott, Level 4, Treasury***Taxes - 1.8 CH*

Moderator: Austin Blake, Arizona State University

The Effect of Tax Disclosure on Revenue Authority Scrutiny. Stevanie Neuman, University of Missouri; Hannah Smith, The University of Memphis; Philip Kunz, The University of Memphis

Discussant: Till Muenster, Muenster University

Economic Footprints of Tax Audits: A Generative AI-Driven Approach. Alex Kim, The University of Chicago; Ga-Young Choi, City, University of London

Discussant: Eduardo Fuste, CUNY-Baruch College

A Perfect Storm: The Effect of Repeat Notices and Processing Delays on Taxpayer Behavior. Amy Hageman, Kansas State University; Cass Hausserman, Portland State University; Kristen Saunders, University of Nebraska—Lincoln; Mary Marshall, Portland State University

Discussant: Lindsey Brake, Michigan State University

2.18: Audit Fees and Economic Factors**Marriott, 2nd Floor, Magnolia***Auditing - 1.8 CH*

Moderator: Christofer Adrian, Monash University Caulfield

Social Connectedness and Audit Pricing. Christofer Adrian, Monash University Caulfield; Cameron Truong, Monash University; Hui Guo, Monash University; Qinfang Li, Monash University*An Exploratory Analyses of the Association between Disclosure of Segment Information under IFRS 8, Audit Quality, and Audit Fees.* Pamela Kent, Queensland University of Technology; Ferdinand Gul, University of the Sunshine Coast; Richard Kent, University of Michigan—Dearborn; Yihan Guo, Queensland University of Technology*Abnormal Audit Fees: Cause of Impaired Audit Quality or Consequence of Unobserved Factors?* Chih-Jen (Eddie) Hsiao, The University of Memphis**2.19: Audit Teams****Marriott, M2 Level, Salon 9***Auditing- 1.8 CH*

Moderator: Niki Bruno, University of South Carolina

The Effect of Reviewer Feedback Style and Empowerment on Auditors' Motivation. Niki Bruno, University of South Carolina; Timothy Brown, University of South Carolina

Discussant: Miranda Hugie, University of Georgia

Novice Auditors' Proactivity in the Remote Audit Environment: An Investigation of Contextual Motivators. Devon Jefferson, Virginia Commonwealth University

Discussant: Andrew Jones, Indiana University Bloomington

Stay In Your Own Lane: Navigating the Challenges of Upward Knowledge Sharing in Hierarchical Audit Teams. Margaret Christ, University of Georgia; Miranda Hugie, University of Georgia; Tina Carpenter, University of Georgia

Discussant: Kimberly Walker, Virginia Tech

2.20: Cybersecurity and Auditor Changes**Marriott, M2 Level, Salon 14***Auditing - 1.8 CH*

Moderator: Wenyin Li, The University of North Carolina at Charlotte

Thank You, Next: An Examination of Repeat Auditor Changes. Wenyin Li, The University of North Carolina at Charlotte; Brian Bratten, University of Kentucky; Samer Khalil, Murray State University

Discussant: Henri Akono, The University of Maine

The Spillover Effect of Cyber-Attacks: Evidence from Auditor Switches and Audit Fees. Evisa Bogdani, Northeastern University; Jiwoo Ryou, West Virginia University; Romina Rakipi, West Virginia University

Discussant: Steven Maex, George Mason University

Decentralized Finance (DeFi) and Cybersecurity Assurance. Steven Maex, George Mason University; Hyun Jong Park, Temple University; W. Robert Knechel, University of Florida
Discussant: Evisa Bogdani, Northeastern University

2.21: Demand for Auditing, Audit Firms, and Auditors

Marriott, M4 Level, Liberty Salon J

Auditing - 1.8 CH

Moderator: Meng Guo, Aalto University

Generalized Trust and Non-Audit Services. Meng Guo, Aalto University; Lasse Niemi, Aalto University; Sven Hartlieb, University of Bamberg

Discussant: Dharmendra Naidu, Monash University

Grinding to Rocket Fuel? Labor Market Returns to Audit Experience. Jingwen Yang, University of Maryland College Park

Discussant: Sabrina Salome, Virginia Tech

Customer-Supplier Anticipated Agency Conflicts and the Demand for Audit Quality. Dharmendra Naidu, Monash University Clayton; Kumari Ranjeeni, Pra2Njeeni

Discussant: Giulia Sargiacomo, University of Toronto

2.22: Auditors, Personnel, and Reporting Quality

Marriott, M4 Level, Liberty Salon K

Auditing - 1.8 CH

Moderator: Yinzhi Li, University of Rochester

Do Audit Partner and Audit Committee Member Ideologies Influence Financial Reporting Oversight Effectiveness? Robert Felix, Catholic University of America; Mikhail Pevzner, University of Baltimore; Sattar Mansi, Virginia Tech; Timothy Seidel, Brigham Young University

Discussant: Mengtian Li, Brock University

Moving to the Political Center: Understanding the Impact of Audit Firms' Relocation. Meng Lyu, Wuhan University; Bing Wang, Nanjing University; Yinzhi Li, University of Rochester

Discussant: Xiaofan Huang, University of Missouri

Which Engagement Partner Pays the Price for Restatements? Evidence from Changes in Public. Nico Arguello, The University of Tennessee

Discussant: Paul Richardson, The University of Texas at Arlington

2.23: Diversity and Corporate Governance

Westin, Meeting Room Level, Meeting Room 2

Accounting - 1.8 CH

Moderator: LaToya Flint, The University of Mississippi

Management Faultlines and Management Diversity. Joanna Golden, The University of Memphis; Xiaotao Liu, Northeastern University

Discussant: Carlos Jimenez-Angueira, University of South Florida

Board Gender Diversity and Debt Maturity Dispersion. Maretno Harjoto, Pepperdine University; Donna Paul, Washington State University; Goutham Abotula, West Texas A&M University

Discussant: Yvonne Lee, University of North Florida

African American Representation on the Boards of Banks and Mortgage Loan Rejection Rates. Jiayin Li, University of International Business and Economics; Darius Palia, Rutgers, The State University of New Jersey; Valentin Dimitrov, Rutgers, The State University of New Jersey, Newark

Discussant: Marshall Pitman, University of Texas at San Antonio

2.24: Accounting, Politics, and Debt Contracting

Marriott, 2nd Floor, Dogwood

Accounting - 1.8 CH

Hidden in Plain Sight: Operating Lease Accounting and Private Loan Contracts. Wei Wang, Temple University Elizabeth Gordon, Temple University Lei Zhao, Saint Louis University

Discussant: Robert Hills, The Pennsylvania State University

Partisan Bias in Regulators: Evidence from SEC Comment Letters. Tonghui Xu, University of Kansas; Adi Masli, The University of Kansas; Chan Li, The University of Kansas; Yaoyi Xi, San Diego State University

Discussant: Bret Johnson, George Mason University

Lobbying for Accounting Legislation. Alice Lee, Temple University
 Discussant: Nathan Herrmann, The University of Texas at Austin

2.25: Analysts and Emerging Technologies

Marriott, 2nd Floor, Silver Linden

Accounting - 1.8 CH

Moderator: Jedson Pinto, The University of Texas at Dallas

Breaking the Language Barriers? Machine Translation Technology and Analysts' Forecasts for Multinational Firms. Bingxu Fang, Singapore Management University; Pengkai Lin, Singapore Management University

Discussant: Linda Chen, University of Idaho

Financial YouTube Channels and Capital Markets. Minjae Koo, The Chinese University of Hong Kong; Mark Bradshaw, Boston College; Meiling Zhao, Chinese University of Hong Kong

Discussant: Jedson Pinto, University of Texas at Dallas

2.26: Corporate Governance II

Marriott, 2nd Floor, Tulip

Accounting - 1.8 CH

Moderator: Yao Lu, Cornell University

Do Non-Disclosure Agreements Prevent Whistleblowing? Evidence from California. Diana Choi, Purdue University; Ha Yoon Yee, City University of Hong Kong; Jonathan Black, The University of Melbourne

Discussant: Yelin Hu, University of Georgia

Internal Control and Voluntary Disclosure. Zijun Liu, Rice University; Brian Rountree, Rice University; George Drymiotis, Texas Christian University; Shiva Sivaramakrishnan, Rice University

Discussant: Tendai Masaya, The Pennsylvania State University

Weathering the Market: How Insider Trading Responds to Natural Disasters. Haozhou Gong, The University of Hong Kong; Chen Lin, The University of Hong Kong; Mei Sheng, The University of Hong Kong; Xu Li, The University of Hong Kong

Discussant: Yao Lu, Cornell University

2.27: Corporate Sustainability Commitments

Marriott, Level 4, Mint

Accounting - 1.8 CH

Moderator: Detian Yang, The University of Hong Kong

Accountability of Corporate Emissions Reduction Targets. Shirley Lu, Harvard University; Shawn Kim, University of California, Berkeley; Xiaoyan Jiang, Harvard University

Discussant: Felix Fritsch, University of Mannheim

Credible Environmental Commitments: Insights from Material Contracts. Ann-Kristin Großkopf, Ludwig Maximilian University of Munich; Victor Sehn, Ludwig Maximilian University of Munich

Discussant: Detian Yang, The University of Hong Kong

CSR Under the Pressure of Financial Shocks. Monica Kabutey, California State University, Long Beach; Anywhere Sikochi, Harvard University; Syrena Shirley, Columbia University

Discussant: Xin Zhou, The University of Texas at Arlington

2.28: Current Issues in Accounting II**Westin, Meeting Room Level, Meeting Room 4***Accounting - 1.8 CH*

Moderator: Gabriel Voelcker, Massachusetts Institute of Technology

Occupational Licensing of Corporate Accountants and Financial Reporting Quality: Evidence from a Natural Experiment in China. John (Xuefeng) Jiang, Michigan State University; Belinda Yau, The Hang Seng University of Hong Kong; Guanmin Liao, Renmin University of China; Yizhuo Zhao, Renmin University of China

Discussant: Dongdi Gu, The University of Texas at Dallas

The Price of an Accountant Shortage: Evidence from Job Vacancy Duration and Internal Control Weaknesses. Rebecca Hann, University of Maryland College Park; Jingwen Yang, University of Maryland College Park; Yue Zheng, The Hong Kong University of Science and Technology

Discussant: Meng Li, The University of Oklahoma

When the Going Gets Tough—The Information Value of Accounting Numbers as Indicators of Employee Stress. Morten Holm, Copenhagen Business School; Melanie Feldhues, Copenhagen Business School; Michael S. Dahl, Aalborg University; Thomas Kristensen, Aalborg University

Discussant: Gabriel Voelcker, Massachusetts Institute of Technology

2.29: Debt Financing and Credit Risk Factors**Westin, Meeting Room Level, Meeting Room 5***Accounting - 1.8 CH*

Moderator: Sangwan Kim, University of Massachusetts Boston

Are Purchase Obligations Priced as Obligations? Evidence from the Bond Market. Xiangang Xin, City University of Hong Kong; Dongling Xu, Nankai University; Wen Chen, City University of Hong Kong

Discussant: Sangwan Kim, University of Massachusetts Boston

Do Firms Use Classification Shifting to Manage Credit Ratings? Evidence from the Investment–Speculative Grade Borderline. Sangwan Kim, University of Massachusetts Boston; Robert Kim, University of Massachusetts Boston; Sunil Kumar, Roger Williams University

Discussant: Runwu Jia, The George Washington University

Regulatory Scrutiny and Performance Metrics in Debt Contracts: Evidence from SEC Non-GAAP Comment Letters. Jasmine Wang, University of Virginia; Hanzhong Shi, Huazhong University of Science and Technology; Liang Tan, Virginia Tech; Qiang Wu, The Hong Kong Polytechnic University

Discussant: Diana Weng, Baruch College—CUNY

2.30: Emerging Technologies II**Westin, Meeting Room Level, Meeting Room 10/11***Accounting - 1.8 CH*

Moderator: Mei Luo, Tsinghua University

Blockchain and Corporate Disclosure. Alyssa Moore, Florida State University

Discussant: Shuyang Wang, Northeastern University

In Code We Trust: The Role of Blockchain Audits in Cryptocurrency Markets. Shuyang Wang, Northeastern University; Kai Du, The Pennsylvania State University

Discussant: Stephanie Dong, University of Rochester

Market Reaction to Cryptocurrency Disclosures. Stephanie Dong, University of Rochester

Discussant: Alyssa Moore, Indiana University

2.31: Employees and Financial Reporting Quality I**Westin, Meeting Room Level, Meeting Room 15***Accounting - 1.8 CH*

Moderator: Yaping Zheng, University of Alberta

Internal Connectedness and Accrual Quality: Evidence from Employee LinkedIn Connections. Aner Zhou, San Diego State University; Shelley Li, University of Southern California

Discussant: Juanting Wang, Shanghai University of Finance and Economics

Less Is More: The Unintended Consequences of Disloyal Managers on Earnings Management. Jing Feng, University of Southampton; Qingjing Zhang, University of Southampton; Zhuang Zhang, University of Southampton

Discussant: Yaping Zheng, University of Alberta

2.32: Executive Incentives and Compensation I**Westin, Meeting Room Level, River Birch Ballroom A***Accounting - 1.8 CH*

Core Earnings Incentive Contracts and Classification Shifting. Xiaotao Liu, Northeastern University; Jiajia Fu, The University of Texas Rio Grande Valley; Yun Fan, The University of Oklahoma

Discussant: James Potepa, American University

Rounding of Internal Performance Targets: Determinants and Implications. Ying Gan, Erasmus University Rotterdam; Ivy Zhang, University of California, Riverside; Xiaoxu Ling, Shanghai University of Finance & Economics; Yong Zhang, The Hong Kong Polytechnic University

Discussant: Rafael Copat, The University of Texas at Dallas

2.33: Supply Chain Transparency**Westin, Meeting Room Level, Meeting Room 3***Accounting - 1.8 CH*

Moderator: Dominik Jobst, WU Vienna University of Economics and Business

Changes in Suppliers' ESG Scores in Response to Analysts' Questions in Customer Conference Calls. Jingya Li, University of Missouri; Elaine Mauldin, University of Missouri; Leah Baer, University of Missouri

Discussant: Jesse Chan, Boston University

Global Investors and Supplier Identity Disclosure in Emerging Markets. Wei Jiang, Renmin University of China; Shipeng Yan, University of Hong Kong; Yue Xu, South China Normal University

Discussant: David Park, Seoul National University

Regulatory Costs and Vertical Integration: Evidence from Supply Chain Disclosure Regulations. Enshuai Yu, Boston College

Discussant: Claudia Imperatore, Bocconi University

2.34: Financial Reporting Incentives**Marriott, M2 Level, Salon 13***Accounting - 1.8 CH*

Moderator: Won Jung Kim, California State University, Sacramento

Mutual Administrative Cooperation in Tax Matters and Divestment: Evidence from China. Huimin Chen, University of Massachusetts Lowell; Guilong Cai, Sun Yat-sen University; Jiayan Yan, Nanjing Audit University; Xiaoning Song, Sun Yat-Sen University

Discussant: Chia-Chun Hsieh, Qiu Zheng, West Virginia University

Do Chinese Government Subsidies Affect Earnings Informativeness? Hsin-Yi Chi, National Chunghsing University; ChengErh Huang, Chengchi University; Tzu-Ching Weng, Feng Chia University; Wei-Ren Yao, National Dong Hwa University

Discussant: Chia-Chun Hsieh, National Chung Cheng University

2.35: Boards of Directors**Marriott, M2 Level, Salon 8***Accounting - 1.8 CH*

Moderator: Allison Hickey, University of Georgia

Director Workload: A Fresh Perspective. Helen Spiropoulos, University of Technology Sydney; Anna Bedford, University of Technology Sydney; Martin Bugeja, University of Technology, Sydney; Rebecca Bachmann, Macquarie University

Discussant: Zhijun Guo, University of Missouri

Do External Directorships Facilitate Corporate Innovation? Hsiao-Tang Hsu, Texas A&M University—Corpus Christi; Sarfraz Alam Khan, University of Louisiana at Lafayette

Discussant: Yini Wang, Loyola Marymount University

Searching For Directors. Zeyu Ou, University of Miami; Fabrizio Ferri, University of Miami; Yini Wang, Loyola Marymount University

Discussant: Xiao Yu, University of Connecticut

2.36: Managerial Decisions and Financial Reporting**Marriott, M4 Level, Liberty Salon I***Accounting - 1.8 CH*

Moderator: Sanghum (Sean) Cho, University of Hawaii at Manoa

Corporate Investment of Chinese Listed Firms During the China—United States Trade War. Chih-Wei Chang, National Taipei University; Hong Bo, University of London

Discussant: Colin Tipton, Temple University

Spillover Cost of SEC Comments on Firms' Other Activities. Kristin Stack, The University of Kansas; Chan Li, The University of Kansas

Discussant: Yifan Wang, Drexel University

Business Strategy, Debt Maturity, and Debt Covenants. Katherine (Kexin) Yu, University of Cincinnati; Changjiang Wang, University of Cincinnati

Discussant: Sanghum (Sean) Cho, University of Hawaii at Manoa

2.37: Targets and Evaluation**Marriott, M2 Level, Salon 15***Accounting - 1.8 CH*

Moderator: Tyler Thomas, University of Waterloo

The Effect of Anonymity in Upward Performance Evaluations: How Participation Basis Affects Manager Response. Todd Thornock, University of Nebraska—Lincoln; Bret Sheeley, University of Nebraska—Lincoln; Sandra Winkelmann, Ruhr-University Bochum; Svenja Marsula, Ruhr-University Bochum

Discussant: Kaitlin Hudspeth, Georgia State University

Combining Target and Bonus Discretion: An Experimental Investigation. Ivo Tafkov, Georgia State University; Markus Arnold, University of Bern; Yanjia Yang, University of Bern

Discussant: Tyler Thomas, University of Waterloo

Asymmetric Ratcheting and Target Difficulty: Experimental Evidence. Markus Arnold, University of Bern; Yanjia Yang, University of Bern

Discussant: Carolyn Deller, University of Pennsylvania

2.38: Blockchain**Westin, Meeting Room Level, Meeting Room 8/9***Information Technology - 1.8 CH*

Moderator: Tara Saracina, Claflin University

Government Contracts Audit Using Blockchain-Based Smart Contracts. Eid Alotaibi, American University of Sharjah; Helen Brown-Liburd, Rutgers, The State University of New Jersey, Newark; Hussein Issa, Rutgers, The State University of New Jersey

Discussant: Meehyun Kim, Rutgers, The State University of New Jersey, Newark

Can the Application of Blockchain Technology Improve the Accounting Information Comparability? Hongyu Li, Xi'an Jiaotong University; Junrui Zhang, Xi'an Jiaotong University; Xiaoyue Song, Xi'an Jiaotong University

Discussant: Balal Hossain, University of Missouri

Implementing Capital Contract Framework for Silent Shareholders—The Role of Blockchain Based Smart Contracts. Dan Palmon, Rutgers, The State University of New Jersey, Newark; Eid Alotaibi, American University of Sharjah; Jumi Kim, The College of New Jersey

Discussant: Huaxia Li, Rutgers, The State University of New Jersey, Newark

Cybersecurity Breach and Internal Control. Pascal Bizarro, Bowling Green State University; Jianning Huang, University of Manitoba; Fuzhao Zhou, Bowling Green State University

Discussant: TBD

2.39: Textual Analysis and Disclosures**Westin, Meeting Room, Meeting Room 16***Information Technology - 1.8 CH*

Moderator: Joan Cezair, Keiser University

Using ESG and Financial Perspectives to Evaluate Critical Success Factors for Net-Zero Transformation of International Hotels. Chu-Lun Hsieh, National Taichung University of Science and Technology; Hui-Qi Zhang, National Taichung University of Science and Technology

Discussant: Meehyun Kim, Rutgers, The State University of New Jersey

2:00 pm–3:30 pm

Textual Analysis in Hedge Fund Industry. Kuo Zhou, Jilin University; Sipeng Zeng, China Europe International Business School

Discussant: Vivek Raval, University of Illinois at Chicago

The Impact of Corporate Culture Similarity between Audit Firms and their Clients on Financial Reporting Quality. Joanna Golden, The University of Memphis; Babak Mammadov, Clemson University; Hamid Vakilzadeh, University of Wisconsin–Whitewater

Discussant: Yin Liu, The College at Brockport, SUNY

3:00 pm–4:30 pm

Effective Learning Strategies

Marriott, M4 Level, Liberty Salon L

3:30 pm–4:00 pm

Coffee Break

Marriott, M4 Level, Independence Ballroom

Westin, Ballroom Level, Rock Creek Ballroom Foyer

4:00 pm–5:30 pm

SECTION BUSINESS MEETINGS

Gender Issues and Worklife Balance Section

Marriott, M1 Level, Georgetown University

Public Interest Section

Marriott, M1 Level, Gallaudet University

SECTION BUSINESS MEETING AND NETWORKING RECEPTION

Management Accounting Section

Marriott, M1 Level, University of DC

PANEL SESSIONS

3.01: The Changing Boundaries Around Accounting Scholarship: Views from Two Eclectic Scholars

Marriott, M4 Level, Archives

Accounting - 1.8 CH

Moderator: Paul Madsen, University of Florida

Panelists: Gary Previts, Case Western Reserve University

Gregory Waymire, Emory University

3.02: Teaching the Next Generation

Westin, Ballroom Level, Rock Creek Ballroom A

Accounting - 1.8 CH

Moderator: Francesco De Luca, University of Chieti-Pescara

Panelists: Ann Dzurain, Northern Illinois University

Ida Verna, University of Chieti-Pescara

Omar Roubi, University of Colorado Denver

3.03: Making Progress on the Accounting and CPA Pipeline

Marriott, M4 Level, Capitol/Congress

Accounting - 1.8 CH

Moderator: Elizabeth Burkhalter, AICPA & CIMA

Panelists: Michael Decker, AICPA & CIMA

Michelle Randall, Schoolcraft College

Mark Taylor, University of South Florida

Ken Bouyer, EY

3.04: Are Practitioners Done With DEI?**Marriott, M4 Level, Monument***Human Resources - 1.8 CH*

Moderator: Donny Shimamoto, Intraprise TechKnowlogies

Panelists: Byron Patrick, VerifyiQ

Kinman Tong, Moss Adams

Liz Mason, High Rock Accounting

Stephanie Mason, DePaul University

3.05: Deep Fakes and Their Impact on Financial Markets, Reporting and Audits: The Ethical Implications of Artificial Intelligence**Marriott, M2 Level, Salon 1***Information Technology - 1.8 CH*

Moderator: Joni Fisher, Ernst & Young, LLP

Panelists: Scott Emett, Arizona State University

David Wood, Brigham Young University

3.06: Effective Learning Through Cases: Examples from the Trueblood Case Study Series**Marriott, M3 Level, Chinatown***Auditing - 1.8 CH*

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

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

3.07: ESG Also Includes an ‘S’**Marriott, M1 Level, George Washington University***Specialized Knowledge - 1.8 CH*

Moderator: Roni Jackson, Red Flag Mania

Panelists: Ami Beers, CPA, CGMA, Sr. Director, Assurance and Advisory Innovation, AICPA & CIMA

Claire Costin, University of Portland

Jina Etienne, Etienne Consulting

3.08: Opportunities for Engagement with Practice**Marriott, M2 Level, Salon 10***Accounting - 1.8 CH*

Moderator: Christine Botosan, FASB

Panelists: Ana Simpson, International Accounting Standards Board

Michael Yip, Financial Accounting Standards Board

Tammy Waymire, Middle Tennessee State University

Michael Durney, The University of Iowa

Mikhail Pevzner, University of Baltimore

3.09: Municipal Bond Market and State Government Financial Behavior**Marriott, M4 Level, Treasury***Accounting - 1.8 CH*

Moderator: Robert Eger, Bellarmine University

Panelists: Amanda Beck, Georgia State University

Claire Yan, Rutgers, The State University of New Jersey

3.10: Intentionally Skipped

3.11: The Revolution in Sustainability Reporting—Paper-Based to Digital: Expert Perspectives on Benefits, Challenges, and Research Opportunities

Marriott, M2 Level, Salon 12

Information Technology - 1.8 CH

Moderator: Kristine Brands, Assistant Professor of Management United States Air Force Academy

Panelists: Wes Bricker, PwC Global Assurance Leader
 John Turner, CEO of XBRL International
 Jeff Hales, ISSB Board Member and Professor of Accounting University of Texas Austin
 Bastian Buck, GRI Chief Standards Officer
 Liv Watson, Capitals Coalition Consultant
 Campbell Howe, Program Manager for the Porticus
 Mark Holtzblatt, Professor of Accounting Cleveland State University
 Kristine Brands, Assistant Professor of Management, United States Air Force Academy

3.12: Unlock the Future of Technology-Driving Learning with Cognitive Science to Create an Inclusive Classroom

Westin, Ballroom Level, Rock Creek Ballroom B

Accounting - 1.8 CH

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

3.13: Ethical and Effective Application of AI in the Classroom

Westin, Ballroom Level, Rock Creek Ballroom C

Accounting - 1.8 CH

Moderator: Mfon Akpan, Methodist University

Panelists: Scott Dell, Ferris State University
 Christie Novak, Syracuse University
 Deniz Appelbaum, Montclair State University
 Alyssa Vowell, Oklahoma State University
 Hussein Issa, Rutgers University School of Business - Livingston Campus
 Travis Willard, IMA

3.14: Using Games to Spark Learning in Introductory Accounting Courses

Westin, Meeting Room Level, River Birch Ballroom B

Accounting - 1.8 CH

Moderator: Carolyn Hughes, Asheville-Buncombe Technical Community College

Panelists: Wendy Tietz, Kent State University
 Tracie Miller, Franklin University
 Stephanie Swaim, Dallas College
 Carolyn Hughes, Asheville-Buncombe Technical Community College
 Larry Stephens, Austin Community College

PAPER SESSIONS

3.15: International Accounting History

Marriott, 2nd Floor, Magnolia

Specialized Knowledge - 1.8 CH

Moderator: William Black, University of North Georgia

A Study of the Libri Dei Conti of Jacomo Badoer (1436–1439) Using Digital Technologies. Mikhail Kuter, Kuban State University; Alan Sangster, University of Aberdeen—Scotland; Marina Gurskaya, Kuban State University; Nickolai Petrash, Kuban State University

Discussant: Charles Baker, Adelphi University

Bank Lending Creates Deposits: Out of Thin Air, or Because of Double-Entry Accounting? A Re-Examination. Alex Young, Hofstra University

Discussant: Lovella Moore, Washburn University

Stories of Whistleblowers: Interaction Among Voice, Silence, and Exit in the Case of Home Bank of Canada, 1905 to 1923. Maryam Safari, Royal Melbourne Institute of Technology; Daniel Richards, York University; Gary Sprackman, York University

Discussant: Timothy Fogarty, Case Western Reserve University

3.16: CSR and ESG—Archival

Marriott, 2nd Floor, Cherry Blossom

Accounting - 1.8 CH

Moderator: Yue Zhang, Northwestern Polytechnical University

Famine Experience, Cultural Values and Corporate ESG Performance. Lei Tan, Southeast University of China; Peng Wu, Southeast University of China; Liya Hou, St. Cloud State University

Discussant: Yue Zhang, Lingnan University

3.17: Investor Judgments I

Marriott, 2nd Floor, Dogwood

Accounting - 1.8 CH

Moderator: Cassie Mongold, University of Illinois at Urbana-Champaign

Presentation Matters! An Experimental Exploration of Investor Response to Managers' Strategic Presentation of Information in Earnings Calls. Darsheika Williams, The University of Memphis; Nirmalee Raddatz, The University of Memphis; Paul Raddatz, The University of Memphis

Discussant: Tu Xu, Renmin University of China

News-Trade Integration: How the Combining of News Curation and Trading Functionality on a Platform Affects Investment Judgments. Joe Croom, University of Washington; Brad Kamrath, Montana State University; Nicole Cade, University of Pittsburgh

Discussant: Cassie Mongold, University of Illinois at Urbana-Champaign

3.18: Income Shifting

Westin, Meeting Room Level, Meeting Room 2

Taxes - 1.8 CH

Moderator: Sarah Parsons, Sacred Heart University

Foreign Institutional Ownership and Tax-Motivated Income Shifting. Alan Sohn, University of Florida; Michael Mayberry, University of Florida; Scott Rane, University of Florida

Discussant: Sarah Parsons, Sacred Heart University

Climate Risk and Tax-Motivated Outbound Income Shifting. Qiang Wu, The Hong Kong Polytechnic University; Cheng Zeng, The Hong Kong Polytechnic University; Emmanuel Obiri Yeboah, Hong Kong Polytechnic University; Haimeng Teng, The Pennsylvania State University Harrisburg

Discussant: Mohammad Nazrul Islam, The University of New Mexico

The Effect of Transfer Pricing Incentives on Financial Reporting of Intangible Assets: Evidence from Purchase Price Allocations. Jennifer Glenn, The Ohio State University; Jeremy Lee, Texas A&M University—College Station; John Robinson, Texas A&M University—College Station; Sean McGuire, Texas A&M University—College Station

Discussant: Gordon Junior Appiah, Texas Tech University

3.19: Audit Quality Control

Marriott, M4 Level, Liberty Salon K

Auditing - 1.8 CH

Moderator: Nikki Skinner, University of Colorado Boulder

Quality Control Rigidity and Audit Outcomes. Nikki Skinner, University of Colorado Boulder; Jennifer McCallen, University of Georgia; Sarah Stuber, Texas A&M University—College Station

Discussant: Kristyn Calabrese, University of San Diego

Managerial Availability and Oversight at the Audit Office and Audit Quality. Mengtian Li, Brock University; Brandon Szerwo, University at Buffalo, SUNY; Joshua Khavis, University at Buffalo, SUNY

Discussant: Blake Canziani, University of Florida

Audit Pressure and Geographic Proximity Between Audit Offices. Kristyn Calabrese, University of San Diego; Kimberly Krieg, University of San Diego

Discussant: Stuart Dearden, University of Nebraska—Lincoln

3.20: Personal Characteristics and Auditor Skepticism

Marriott, M4 Level, Supreme Court

Auditing - 1.8 CH

Moderator: Qingrun Niu, Beijing Normal University

How Risk Awareness Impacts Auditors' Inquiry Strategies: An Investigation and Intervention Jess Buchanan, Providence College; Erin Hamilton, University of Nevada, Las Vegas; Aaron Saiewitz, University of Nevada, Las Vegas Scott Vandervelde, The University of North Carolina at Charlotte

Discussant: Michael Ricci, University of Florida

The Beauty Bias in Auditor's Decision-Making. Xuegang Cui, Beijing Normal University; Qingrun Niu, Beijing Normal University

Discussant: Sara Alqahtani, Case Western Reserve University

Interpersonal Trust, Professional Skepticism, and Distrust in Negotiations During an Audit. Jacqueline Strakova, WU Vienna University of Economics and Business; Ewald Aschauer, WU Vienna University of Economics and Business; Lori Kopp, University of Lethbridge

Discussant: Isaac Yamoah, University of Illinois at Urbana-Champaign

3.21: ESG, Diversity, and Disclosure

Westin, Meeting Room Level, Meeting Room 4

Accounting - 1.8 CH

Moderator: Catherine Chiang, Elon University

Workforce Gender Diversity and Firm Outcomes: Evidence from Voluntary EEO-1 Disclosures. Sunil Parupati, The University of Texas at Dallas; Kirti Sinha, The University of Texas at Dallas; Tuhin Harit, The University of Texas at Dallas; Vikram Nanda, The University of Texas at Dallas

Discussant: Justin C. Short, The University of Tennessee

The Chief Diversity Officer: ESG Effects for Internal and External Stakeholders. Michelle Harding, Virginia Polytechnic Institute and State University; Adrienne Rhodes, The University of Iowa; Jennifer Joe, Virginia Tech

Discussant: Ranier Robinson, Providence College

Mortgage Lenders' Diversity Policies and Mortgage Lending to Minorities. Ruyun Feng, University of Wisconsin—Madison; Dayin Zhang, University of Wisconsin—Madison; Devin Shanthikumar, University of California, Irvine

Discussant: Sunil Parupati, The University of Texas at Dallas

3.22: Analysts and Firm Information Environment

Marriott, 2nd Floor, Scarlet Oak

Accounting - 1.8 CH

Moderator: Chihoon Cho, Washington University in St. Louis

The Listenability of Disclosures and Firms' Information Environment. Liwei Weng, The Hong Kong Polytechnic University; Andrew Call, Arizona State University; Ben Wang, The Hong Kong Polytechnic University; Qiang Wu, The Hong Kong Polytechnic University

Discussant: Chihoon Cho, Washington University in St. Louis

Inter-Firm Network and Analyst Effort Allocation. Nhat Nguyen, Colorado State University; Feng Guo, Iowa State University; Minsup Song, Sogang University; Sung-Han (Sam) Lee, Iowa State University

Discussant: Seung Won Lee, The Pennsylvania State University Harrisburg

3.23: CSR and Reporting Outcomes

Marriott, 2nd Floor, Silver Linden

Accounting - 1.8 CH

Moderator: Jin Deng, The Hong Kong University of Science and Technology

ESG Disclosure Transparency and Financial Reporting Timeliness and Quality. Yinqi Zhang, American University; Christina Synn, American University; Dina El Mahdy, Morgan State University; Eunju Lee, Rowan University

Discussant: Lucas Lee, Yale University

Do Sustainability Ratings Induce ESG Window-Dressing by Mutual Funds? Wilbur Chen, The Hong Kong University of Science and Technology; Haifeng You, The Hong Kong University of Science and Technology; Kevin Chen, The Hong Kong University of Science and Technology

Discussant: Simon Glossner, Federal Reserve Board

The Impact of Mandatory Plant-Level Disclosure on Voluntary Firm-Level Disclosure. Cyndia Wang, The University of British Columbia

Discussant: Shirley Lu, Harvard University

3.24: Current Issues in Accounting III

Marriott, 2nd Floor, Tulip

Accounting - 1.8 CH

Moderator: Junyoung Jeong, The University of North Carolina at Chapel Hill

A Demotion in Disguise? The Real Effects of Relocating Pension Smoothing from Operating Income to Non-Operating Income. Divya Anantharaman, Rutgers, The State University of New Jersey, Newark; Elizabeth Chuk, University of California, Irvine; Saipriya Kamath, The London School of Economics and Political Science

Discussant: William Gonzalez, Rice University

Firm Disclosure and Workforce. Jun Guo, Rutgers, The State University of New Jersey, Camden; Pingsun Huang, National Cheng Kung University; Yan Zhang, Binghamton University, SUNY

Discussant: Junyoung Jeong, The University of North Carolina at Chapel Hill

Non-GAAP Reporting and Innovation Efficiency. Charles Hsu, The Hong Kong University of Science and Technology; Kirill Novoselov, Shanghai University of Finance and Economics; Ruichao Zhu, The Hong Kong University of Science and Technology

Discussant: Erik Elfrink, University of Georgia

3.25: Debt Markets and Local Governments

Marriott, M2 Level, Salon 7

Accounting - 1.8 CH

Moderator: Furkan Cetin, The London School of Economics and Political Science

Debt Financing to Innovative Firms: Evidence from First Action Reports on Patent Applications. Zhongnan Xiang, University of Warwick

Discussant: Furkan Cetin, The London School of Economics and Political Science

Documenting the Undocumented: The Impact of Employment Verification Mandates on Government Borrowing Costs. Liwei Weng, The Hong Kong Polytechnic University; Cheng Zeng, The Hong Kong Polytechnic University; Lei Li, The Hong Kong Polytechnic University; Lixin Nancy Su, The Hong Kong Polytechnic University

Discussant: Jessica Thornton, University of Illinois at Urbana-Champaign

Financial Literacy and Retail Transaction Costs: Evidence from the Secondary Municipal Bond Market. Nerissa Brown, University of Illinois at Urbana-Champaign; Jessica Thornton, University of Illinois at Urbana-Champaign; Wei Zhu, University of Illinois at Urbana-Champaign

Discussant: Nan Li, University of Toronto

3.26: Employees and Financial Reporting Quality II

Marriott, M2 Level, Salon 8

Accounting - 1.8 CH

Moderator: Hongyu Wang, The University of Oklahoma

Attending to Then and Tomorrow: Executive Temporal Focus and Financial Reporting Quality. Le Xu, University of New Hampshire; Jianhong Chen, University of New Hampshire; Scarlett Song, University of New Hampshire

Discussant: Hongyu Wang, The University of Oklahoma

Employee Health and Financial Reporting Quality. Peter Truc Do, University of Queensland; Alyssa Moore, Florida State University; Will Anding, Florida State University

Discussant: Matt Glendening, University of Missouri

The Role of Employee Reviews in Fraud Detection. Shiheng Wang, The Hong Kong University of Science and Technology; Hao Huang, Huazhong University of Science and Technology; Juanting Wang, Shanghai University of Finance and Economics

Discussant: Le Xu, University of New Hampshire

3.27: Executive Incentives and Compensation II**Marriott, M2 Level, Salon 13***Accounting - 1.8 CH*

Bonus Incentive Plans and Innovation. Anna Bedford, University of Technology Sydney; Le Ma, University of Technology, Sydney; Rebecca Bachmann, Macquarie University
 Discussant: Ryan Johnson, Indiana University Bloomington

Internal Information Asymmetry and Firm-Level Productivity. Vishal Balaria, University of Connecticut; Dave Weber, University of Connecticut; Trent Krupa, University of Arkansas
 Discussant: TBD

The Relevance of Peer Information for Private Firms: Evidence from a Field Experiment. Morten Seitz, Copenhagen Business School; Jeppe Guldborg Christoffersen, Copenhagen Business School; Maximilian Muhn, The University of Chicago; Michael Minnis, The University of Chicago; Thomas Plenborg, Copenhagen Business School
 Discussant: Alexandra Coble, University of Pennsylvania

3.28: Governance and Employees**Marriott, M2 Level, Salon 14***Accounting - 1.8 CH*

Moderator: Yelin Hu, University of Georgia

Taking a Sick Day: The Effect of Paid Sick Leave Mandates on Financial Reporting Outcomes. Adam Koch, University of Virginia; Yi Liang, University of Virginia
 Discussant: Hayoon Yee, City University of Hong Kong

The Value of Specialization and Teamwork for Firms' Human Capital. Xinjie Ma, National University of Singapore; Michael Shen, National University of Singapore; Sudipta Basu, Temple University
 Discussant: Ilene Lee, University of Missouri

3.29: Stakeholder Responses to ESG information**Marriott, M2 Level, Salon 15***Accounting - 1.8 CH*

Moderator: Ann-Kristin Großkopf, Ludwig Maximilian University of Munich

ESG Information and Analysts' Forecasts Accuracy: Evidence from Analysts' Research Reports. Katharina Weiss, Ludwig Maximilian University of Munich; Karina Konieczny, Technical University of Munich
 Discussant: Sunay Mutlu, Kennesaw State University

SASB-Identified Sustainability Rating and Investment Efficiency: Evidence of an Inverted U-Shaped Relationship. Ehsan Poursoleyman, Simon Fraser University; Jamal Nazari, Simon Fraser University
 Discussant: Yin Liu, SUNY Brockport

3.30: Standard Setting**Marriott, M2 Level, Salon 9***Accounting - 1.8 CH*

Moderator: Will Cather, Florida State University

An Examination of Direct and Spillover Effects of Accounting Standards on Firms' Information Environments. Clay Partridge, The Ohio State University; Brian Mittendorf, The Ohio State University; Derek Christensen, University of Wisconsin—Madison
 Discussant: Will Cather, Florida State University

The Inherent Nature of Accruals: Implications for the Statement of Cash Flows. William Gonzalez, Rice University; Petrus Ferreira, Rice University
 Discussant: Wei Wang, Temple University

The Usefulness of Increased Disclosures for Complex Estimates. Andrea Tillet, University of Wisconsin—Madison; Anne Ehinger, Florida State University; Evan Eastman, Florida State University
 Discussant: Clay Partridge, The Ohio State University

4:00 pm–5:30 pm

3.31: Stock Market Research

Marriott, M4 Level, Liberty Salon I

Accounting - 1.8 CH

Moderator: Mei Sheng, The University of Hong Kong

Market for Corporate Control, Stock Market Feedback, and Investment Efficiency: Evidence from International M&A Laws. Jay Lee, University of Massachusetts Boston; Bo Xu, Harbin Institute of Technology; Jong Park, University of South Florida

Effect of IFRS on Foreign Shareholdings and Corporate Investments in Saudi Arabia. Eva Jermakowicz, Tennessee State University; Han Donker, Central Washington University; Mohammad Nurunnabi, Prince Sultan University

The Role of Analyst Competition in the Process of Stock Market Liberalization. Yu Hou, Queen's University; Chongluan Lu, Renmin University of China; Yutao Wang, Central University of Finance and Economics

The Market Value of Domestic and Foreign Cash Holdings: An Empirical Analysis. Aviner Augusto Silva Manoel, Católica Porto Business School; Marcelo Moraes, University of São Paulo

3.32: Accounting Pipeline I: A Panel Discussion and a Research Paper

Marriott, L4 Level, Liberty Salon J

Accounting 1.8 CH

Moderator: Karen Osterheld, American Accounting Association

Declining Enrollments in Accounting: Examining Opportunities Across Accounting Career Paths. Laurie Burney, Baylor University; Kimberly Church, Missouri State University

The Price of an Accountant Shortage: Evidence from Job Vacancy Duration and Internal Control Weaknesses. Rebecca Hann, University of Maryland College Park; Jingwen Yang, University of Maryland College Park; Yue Zheng, The Hong Kong University of Science and Technology

Discussant: Roman Chychyla, University of Miami

6:00 pm

Welcome Reception (badge required)

Marriott, M2 Level, Marquis Ballroom 5/6

7:00 pm–8:30 pm

SECTION BUSINESS MEETING AND NETWORKING RECEPTION

Celebrating 20 Years of the Diversity Section and Business Meeting

M1 Level, Howard University

Dinner on Your Own

Tuesday Speakers

TUESDAY PLENARY PRESIDENTIAL SCHOLAR SPEAKERS



Kathryn Kadous, Emory University
Plenary Session
Tuesday, August 13, 2024, 8:30 am–9:45 am

Kathryn Kadous is the Schaefer Chaired Professor of Accounting at Emory University's Goizueta Business School. She earned a Ph.D. from the University of Illinois. Prior to that, she worked as an auditor and controller.

Professor Kadous is active in doctoral education, having served on 26 doctoral dissertation committees. She recently completed two terms as Goizueta Business School's Associate Dean for Ph.D. Programs and is a member of the Laney Graduate School's Executive Council.

Professor Kadous' research considers judgment and decision-making issues in auditing and accounting. Her current research focuses on using psychology theory to improve auditor engagement and decision making and on methodological issues in experimental research. Professor Kadous has published over 35 peer-reviewed research articles in journals including *The Accounting Review*, *Contemporary Accounting Research*, *Journal of Accounting Research*, *Organizational Behavior and Human Decision Processes*, *Accounting, Organizations, and Society*, *The Journal of Behavioral Finance*, and *Auditing: A Journal of Practice & Theory*.

Professor Kadous has extensive editorial experience and is currently the Senior Editor of *The Accounting Review*. She has held several positions with the American Accounting Association, including President of the Auditing Section.



Jennifer M. Cainas, University of South Florida
Plenary Session
Tuesday, August 13, 2024, 8:30 am–9:45 am

Jennifer M. Cainas, DBA, MAcc, CPA, is a Professor of Instruction at the Lynn Pippenger School of Accountancy and currently serves as the Associate Dean for Financial Management and Organizational Well-Being for the Muma College of Business at the University of South Florida. She earned her DBA from the University of Florida. Prior to teaching, she worked as a controller for a publicly traded title insurance company.

Dr. Cainas currently teaches large, mass lectures classes for introductory financial and managerial accounting, but has also taught both upper-level and graduate accounting courses, as well as a doctoral-level class on college teaching. She has taught in a variety of formats, including mass lectures, online, hybrid and hyflex classes. During her teaching career, she has taught and mentored over 25,000 business students and has won numerous teaching awards at the college, university, state, and national level. She is also the faculty adviser for the Delta Gamma Chapter of Beta Alpha Psi and received the national outstanding faculty advisor award sponsored by RSM, in 2023 and 2013.

Dr. Cainas is a Certified Public Accountant and is a member of the American Accounting Association (AAA), the Institute of Management Accountants, the American Institute of Certified Public Accountants, and the Florida Institute of Certified Public Accountants. She is a member of the Management Accounting Section as well as the Teaching, Learning, and Curriculum Section, and served on several committees for the AAA. She has published articles in journals such as *Issues in Accounting Education*, *Journal of Emerging Technologies*, and *Strategic Finance*. She regularly presents at AAA section, regional and national meetings.

TUESDAY LUNCHEON SPEAKER



Richard Jackson, EY
AAA Luncheon (Pre-Purchase Required for Lunch)
Tuesday, August 13, 2024, 12:00 pm–1:45 pm

Richard Jackson is an EY Partner Assurance Services in our Northern California Technology practice with 25 years of experience serving social media, Internet, software-as-a-service and hardware clients ranging from emerging companies to the largest multinational corporations. He started his career with EY's UK practice, working with global technology clients across EMEA before moving to the USA in 2000 to join our Silicon Valley based Technology practice.

With a diverse range of companies served and his close involvement in the evolving technology landscape, Richard draws on his experiences as a lead partner and concurring review partner as well as his connection to a broad network of subject matter experts. This powerful combination of personal experience and quick access to the firm's collective expertise enables him to focus on his clients' business challenges in a proactive manner.

Richard received his Bachelor of Arts in English from University College of Swansea, Wales (UK). He is a Certified Public Accountant licensed in California and is a member of the American Institute of Certified Public Accountants as well as a Chartered Accountants in the United Kingdom.

TUESDAY, AUGUST 13, 2024

7:00 am–8:15 am

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

Forensic Accounting Section

Marriott, M1 Level, Howard University

7:30 am–7:30 pm

Career Center

Marriott, M4 Level, Liberty Salon M-P

8:00 am–12:15 pm

Exhibit Hall

Marriott, M4 Level, Independence Ballroom

8:00 am–5:00 pm

Registration

Marriott, M2 Level, Marquis Ballroom Foyer

Member Services/Help Desk

Marriott, M2 Level, Marquis Ballroom Foyer

Service Project

Marriott, M2 Level, Marquis Ballroom Foyer

8:30 am–9:45 am

Plenary Session

Marriott, M2 Level, Marquis Ballroom 5/6

Accounting - 1.2 CH

Presidential Scholar: Kathryn Kadous, Emory University

Presidential Scholar: Jennifer M. Cainas, University of South Florida

The Road Less Traveled: A Nontraditional Path to Teaching and Scholarship

Award Presentations to include:

Accounting Hall of Fame Inductions

Robert Libby, Cornell University

Frank Kenneth Ross, KPMG, retired

Ross Leslie Watts, Massachusetts Institute of Technology

Outstanding Accounting Educator Award (sponsored by PwC US Group LLP)

Dale L. Flesher, The University of Mississippi

Vernon J. Richardson, The University of Arkansas

Issues in Accounting Education Best Paper Award

Erin E. Jordan, Arizona State University

Steven E. Kaplan, Arizona State University

Janet A. Samuels, Arizona State University

Outstanding Service Award

Monte Swain, Brigham Young University

9:45 am–10:15 am

Coffee Break

Marriott, M4 Level, Independence Ballroom (2025 Annual Meeting Hotel Nights Drawing)
Westin, Ballroom Level, Rock Creek Ballroom Foyer

9:45 am–11:00 am

Emerging and Innovation Research

Marriott, M4 Level, Liberty Salon L

10:15 am–11:45 am

PANEL SESSIONS

4.01: EY Academic Resource Center (EYARC): Audit and Tax Inquiry Using Generative AI
Marriott, M4 Level, Salon 12

Accounting - 1.8 CH

Moderator: Joni Fisher, EY

Panelist: David Wood, Brigham Young University

4.02: Accounting Horizons Panel

Marriott, M3 Level, Shaw

Accounting - 1.8 CH

Moderator: Jennifer Tucker, University of Florida

Panelists: Stephen Lusch, University of Kentucky
Helen Brown-Liburd, Rutgers, The State University of New Jersey, Newark
Karen Nelson, Texas Christian University
Margaret Christ, University of Georgia

4.03: Integrating ESG into the Accounting Curriculum: An Interactive Panel Discussion
Marriott, M4 Level, Archives

Accounting - 1.8 CH

Moderator: Brad Sparks, Accounting for Sustainability

Panelists: Wendy Tietz, Kent State University
Kathleen Bakarich, Hofstra University

4.04: Financial Accounting I: 1st Day through Final Exams

Westin, Ballroom Level, Rock Creek Ballroom A

Accounting - 1.8 CH

Panelists: Robyn Barrett, St. Louis Community College

Amy Monson, St. Louis Community College
Jill Mitchell, The University of Virginia

4.05: Exploring Bias in Student Evaluations of Teaching

Marriott, M4 Level, Monument

Accounting - 1.8 CH

Moderator: Stephani Mason, DePaul University

Panelists: Sandra Richtermeyer, Rutgers, The State University of New Jersey
Jason Rinaldo, Texas Tech University
Kristina Mitchell, Texas Tech University
Devin Shantikumar, University of California, Irvine

4.06: Where Do We Go from Here? A Discussion of Possibilities in Researching Accounting History**Marriott, M2 Level, Salon 1***Specialized Knowledge - 1.8 CH*

Moderator: William Black, University of North Georgia
 Panelists: Martin Persson, University of Illinois at Urbana-Champaign
 Brandi Holley, Samford University
 John Keyser, Case Western Reserve University

4.07: CAQ Panel I—Current PCAOB and SEC Developments**Westin, Ballroom Level, Rock Creek Ballroom C***Auditing - 1.8 CH*

Moderator: Vanessa Teitelbaum, The Center for Audit Quality
 Panelists: Barb Vanich, PCAOB
 Jessica Watts, PCAOB
 Desire Carroll, The Center for Audit Quality
 Josh Jones, EY Americas
 Wes Kelly, Crowe

4.08: Climate and General Purpose Financial Reporting**Marriott, M2 Level, Salon 10***Accounting - 1.8 CH*

Moderator: Marc Siegel, PWC
 Panelists: Zach Gast, IASB — IFRS Foundation
 Jeff Hales, ISSB — IFRS Foundation
 Anita Chen, KPMG
 Derek Christensen, FASB

4.09: Intentionally Skipped**4.10: The University of Illinois-Deloitte Foundation Center for Business Analytics Curriculum and Resources****Marriott, M2 Level, Salon 3***Accounting - 1.8 CH*

Panelists: Kimberly Mendoza, University of Illinois at Urbana-Champaign
 Danielle Kearney, Senior Manager, Deloitte & Touche LLP

4.11: Can We Revolutionize the Profession if Students Aren't Learning? What Know About Student Learning and How We've Addressed It**Marriott, M2 Level, Salon 2***Accounting - 1.8 CH*

Moderator: Karen Farmer, Texas A&M University
 Panelists: Amy Fredin, St. Cloud State University
 Cassy Budd, Brigham Young University
 Melissa Larson, Brigham Young University

PAPER SESSIONS

4.12: Behavioral Research**Westin, Meeting Room Level, Meeting Room 16***Accounting - 1.8 CH*

Moderator: Neil Wilner, University of North Texas

Understanding Confusion in Asset Price Bubbles. Matthew Sooy, Western University; Peter Meijer, Ivey Business School; Yuri Biondi, National Center for Scientific Research

Discussant: Yanjia Yang, University of Bern

How Do Jurors Respond to the Split Operation of an Accounting Firm? Junnan Cui, Illinois State University; Ziyin Li, Xi'an Jiaotong-Liverpool University

Discussant: Scott Jackson, University of Nevada, Las Vegas

4.13: Machine Learning/Data Analytics**Westin, Meeting Room Level, Meeting Room 10/11***Information Technology - 1.8 CH*

Moderator: Samir Trabelsi, Brock University

The Rise of Text Analysis: Using Machine Learning to Explain the Variation in Going Concern Accuracy. Yimei Zhang, Montana State University; Thomas Smith, University of South Florida

Discussant: Jiwon Nam, Florida Atlantic University

A Data Based Framework for Applications of the Accounting System in Supply-Chain Management. Aaron Nelson, The University of Texas at El Paso; Kevin Dow, The University of Texas at El Paso; Marcia Watson, Trinity University

Discussant: Tara Saracina, Claflin University

Management Forecast: A Comparative Study of Predictive Models. Maher Kassar, Stevens Institute of Technology; Joon Ho Kong, Stevens Institute of Technology**4.14: Technology Innovation and Investing****Westin, Meeting Room Level, Meeting Room 15***Information Technology - 1.8 CH*

Moderator: Samir Trabelsi, Brock University

Information Technology Adoption and Loan Loss Recognition. Yuan Sun, The Hong Kong Polytechnic University; Feng Tian, The Hong Kong Polytechnic University; Nan Yang, The Hong Kong Polytechnic University; Xin (Sean) Xu, Tsinghua University

Discussant: Phoebe Yu, Bentley University

CIO vs. CFO Power and Internal Control Quality. Gopal Krishnan, Bentley University; Radhika Majeji, Bentley University

Discussant: Yifan Zhang, The University of Texas at Dallas

4.15: Foreign Activities, Corporate Governance, and Disclosure**Marriott, M4 Level, Treasury***Taxes - 1.8 CH*

Moderator: Adrienne DePaul, University of Connecticut

Pay to Play: The Economic Consequences of Tax Haven Operations. Jenny Guan, Monash University; Clayton Jinping Zhang, Fudan University; Sophia Hui Guo, Monash University

Discussant: Adrienne DePaul, University of Connecticut

Private Firms and Offshore Finance: The Real Effects of Data Leaks. Marcelo Ortiz M., Universitat Pompeu Fabra; Juan Imbet, University Paris Dauphine

Discussant: Amanda Marino, San Diego State University

The Impact of Tax Avoidance and Corporate Governance on Information Transparency: Evidence from XBRL Mandate. Rahat Jafri, University of Calgary; Hussein Warsame, University of Calgary; Mark Anderson, University of Calgary; Michael Wright, University of Calgary

Discussant: Zhiyan Song, University of Missouri

4.16: Auditing Assets**Westin, Meeting Room Level, Meeting Room 2***Auditing - 1.8 CH*

Moderator: Randal Elder, The University of North Carolina at Greensboro

Auditing Inventory: Insights from Accounting and Auditing Enforcement Release Evidence. Diane Janvrin, Iowa State University; Erika Paulius, EY; Paul Caster, Fairfield University; Randal Elder, The University of North Carolina at Greensboro

Discussant: Christopher Wertheim, Texas A&M University—Corpus Christi

Reporting Unit Goodwill Aggregation and Impairment Risk: Evidence from Critical Audit Matters. Colin Tipton, Temple University

Discussant: Bohan Song, University of Alberta

Characteristics of Long-Lived Tangible Assets and the Auditor's Going Concern Opinion. Donald Deis, Texas A&M University—Corpus Christi; Christopher Wertheim, Texas A&M University—Corpus Christi; Daqun Zhang, Texas A&M University—Corpus Christi; Kenny Reynolds, Florida State University; Tian Xu, Texas A&M University—Corpus Christi

Discussant: Jaehan Ahn, Northeastern University

4.17: Auditor Liability**Westin, Meeting Room Level, Meeting Room 3***Auditing - 1.8 CH*

Moderator: Po-Chang Chen, Miami University

Insurance's Insurance: Does Audit Firms' Professional Liability Insurance Affect Audit Quality? Huan Dou, Jinan University; Jian Mao, Jinan University; Wei Jian, Xiamen National Accounting Institute

Discussant: Biyu Wu, University of Nebraska—Lincoln

It's All Relative: Auditor-Client Relative Liability and Bank Loan Financing. Hyun Jong Park, Temple University; Barbara Su, Temple University; Wei Wang, Temple University

Discussant: Jie Hao, Susquehanna University

Do PCAOB Inspections Change the Effect of Litigation Risk on Audit Quality? Po-Chang Chen, Miami University; Andrew Reffett, Miami University; Charles Moul, Miami University

Discussant: Andrew Acito, Virginia Tech

4.18: International Audit Markets**Westin, Meeting Room Level, Meeting Room 5***Auditing - 1.8 CH*

Moderator: Zhao Wang, Capital University of Economics and Business

Peer Effects Among Auditors and Audit Quality: Evidence from China. Zhao Wang, Capital University of Economics and Business; Bingxuan Lin, University of Rhode Island; Peng Yu, Capital University of Economics and Business; Tianqi Jiang, Beijing Jiaotong University*Do XBRL Audits Improve Reporting Quality? Evidence from European Audit Mandates.* Linette Rousseau, University of Houston; Yiping Zhao, University of Houston*Do Differences in CFO Audit Experience Matter to Financial Statement Quality? A Canadian Perspective.* Louise Hayes, University of Guelph; J. Boritz, University of Waterloo**4.19: Probabilities and Risk Responses****Westin, Meeting Room Level, Meeting Room 8/9***Auditing - 1.8 CH*

Moderator: Hilda Carrillo, University of Louisville

Verbal Probability Expressions in Audit Reports: A Comparative Study of Their Numerical Translation by Audit Supply Chain Constituents. Hilda Carrillo, University of Louisville; Uday Murthy, University of South Florida

Discussant: John (Xuefeng) Jiang, Michigan State University

Nudge Nudge, Boost Boost: How Statistical Risk Framing Improves Audit Quality. Amanda Carlson, Merrimack College

Discussant: Robert Wilbanks, Tennessee Tech University

Why Can't Auditors Be More Like Attorneys? A Study of How Socialization and Learning in the Workplace Impacts Skeptical Action. Madeline Domino, University of South Florida—Sarasota—Manatee; Mariah Webinger, John Carroll University; Ronald Guymon, University of Illinois at Urbana-Champaign

Discussant: Kelsey Brasel, Ball State University

4.20: Alternative Access to Information**Marriott, 2nd Floor, Cherry Blossom***Accounting - 1.8 CH*

Moderator: Xuanpu Lin, The University of Hong Kong

The Role of Data Providers in Information Transfer. James Anderson, Saginaw Valley State University; Matthew DeAngelis, Georgia State University; Shuting Wu, Michigan State University

Discussant: Ruikai Ji, Temple University

The Freedom of Information Act and Government Financing Costs. Lixin Nancy Su, The Hong Kong Polytechnic University; Mengdi Zhang, The Hong Kong Polytechnic University; Qiru Zhang, Duke University; Yongtae Kim, Santa Clara University

Discussant: Jonathan Craske, University of Southern California

4.21: Information and Debt Markets**Marriott, 2nd Floor, Dogwood***Accounting - 1.8 CH*

Moderator: Rustam Zufarov, University of Illinois at Chicago

The Impact of Transparent Bond Markets on Firm Investment. Shuming Liu, San Francisco State University; Snow Han, San Francisco State University; Su-Jane Hsieh, San Francisco State University

Discussant: Rustam Zufarov, University of Illinois at Chicago

Affiliated Analyst Forecast Accuracy During Loan Origination and Renegotiation Periods. Justin Walton, The Ohio State University

Discussant: Ferdinand Bratek, New York University

4.22: ESG**Marriott, 2nd Floor, Magnolia***Accounting - 1.8 CH*

Moderator: Seungju Choi, University of Miami

Signaling Corporate Social Responsibility: An Event Study Analysis of Chief Sustainability Officer Appointments. Saam Benjamin Mahmoodian, WU Vienna University of Economics and Business*ESG Disclosure and Investors' Attention: Evidence from Mutual Fund Prospectuses.* Huayu Shi, The University of Auckland; Helen Lu, Vlerick Business School; John Lee, The University of Auckland

Discussant: Seungju Choi, University of Miami

Do Distracted Lenders Affect Workplace Safety in Borrowers Without Debt Covenant Violations? Shijun Xia, San Diego State University; Yifei Liao, University of California, Irvine

Discussant: Samuel Davidson, Baylor University

ESG Disclosures and Corporate Innovation: Evidence from Scope Conformity and Emphasis Differentiation. Rongrong Chen, Beijing Jiaotong University; Wenxia Ge, University of Ottawa; Yuanhui Li, Beijing Jiaotong University

Discussant: TBD

4.23: External Forces on Earnings Management**Marriott, M2 Level, Salon 7***Accounting - 1.8 CH**Earnings Management at Initial Public Offerings: Does Directors' Prior Experience Matter?* Zhiyan Cao, University of Washington, Tacoma; Brandon Fleming, Portico Care; Daniel Bryan, University of Washington, Tacoma; Ehsan Feroz, University of Washington, Tacoma

Discussant: Nina Xu University of Connecticut

Underwriter-Specific Earnings Management. Jin Lv, Jiangxi University of Finance and Economics

Discussant: Hongyu Wang, University of Oklahoma

Unraveling the Bright Side of Regulatory Fragmentation: Evidence from Earnings Management. Chen Yang, University of Glasgow; Dimitris Petmezas, Durham University; Yifei Bi, Queen Mary University of London; Zicheng Lei, King's College London

Discussant: Zhiyan Cao, University of Washington, Tacoma

4.24: Fair Value and Banking

Marriott, M2 Level, Salon 8

Accounting - 1.8 CH

Moderator: Hyunjin Kim, Northwestern University

Real Effects of Measuring and Reporting Unrealized Fair Value Gains. Felix Niggemann, University of Zurich; Robert F. Göx, University of Zurich; Ulrich Schaefer, University of Zurich; Verena Braun, University of Zurich

Discussant: Hyunjin Kim, Northwestern University

Real Externalities of Fair Value Estimates of Technology-Related Intangibles: Evidence from Business Combinations. Sai Harsha Katuri, The University of Texas at Tyler; Jingjing Xia, Wenzhou-Kean University; Satish Sahoo, City University of Hong Kong; Yinghua Li, Arizona State University

Discussant: George Lu, The Ohio State University

The Effect of the Capital Adequacy Provisions in the Economic Growth, Regulatory Relief, and Consumer Protection Act on Community Banking. George Lu, The Ohio State University

Discussant: Philip Wheeler, Tulane University

4.25: Financial Analysts I

Marriott, M2 Level, Salon 15

Accounting - 1.8 CH

Moderator: Pawel Bilinski, University of London

Going Beyond the Street EPS Surprise—The Role of “Other Surprises” in Explaining Earnings Announcement Returns. Pawel Bilinski, University of London

Discussant: Jaesik Kim, Indiana University Bloomington

Looking Beyond Reported Earnings: A Study of Analysts' Tone in Earnings Conference Calls. Linyi Chen, Rice University

Discussant: Pawel Bilinski, University of London

Disagreement of Disagreement. Christian Goulding, Auburn University; Campbell Harvey, Duke University and National Bureau of Economic Research; Hrvoje Kurtović, HEC-Lausanne

Discussant: Edward Sul, The George Washington University

4.26: Governance and Financial Reporting

Marriott, M2 Level, Salon 9

Accounting - 1.8 CH

Moderator: Ethan Yao, University of Minnesota, Twin Cities

Do Investors Misunderstand Loss Persistence? Evidence from Institutional Investors. Wei Jiang, The University of Manchester; Nuno Soares, Universidade Do Portol; Tianshu Ma, Shanghai International Studies University

Discussant: Jason Moon, Georgia State University

4.27: Control Environment, Market Environment, and Machine Learning

Marriott, M4 Level, Mint

Accounting - 1.8 CH

Moderator: Krishnamurthy Surysekar, Florida International University

Blockchain Adoption Propensity and Accounting Fraud: Insights from Machine Learning Evidence. Md Jahidur Rahman, Wenzhou-Kean University; Hongtao Zhu, The University of Edinburgh

Municipal Embezzlement: The Case of Half a Check. David O'Bryan, Pittsburg State University; Jeffrey Quirin, Wichita State University

On Business Strategy, Competitive Market Environment, and Financial Reporting Quality. Tian Tian, California State University, San Bernardino; Chih-Chen Lee, Northern Illinois University; Krishnamurthy Surysekar, Florida International University; Surya Janakiraman, The University of Texas at Dallas

To Hide or Highlight? An Emphasis on Corporate Integrity Culture and Foreign Corrupt Practices Act Violation. Chenyong Liu, California State University, Los Angeles; Lu Lu, Western Illinois University; Wenye Tang, Appalachian State University

4.28: Employment and Gender Impacts

Marriott, 2nd Floor, Scarlet Oak

Specialized Knowledge - 1.8 CH

Moderator: Bambi Hora, University of Central Oklahoma

Gender Pay Gap in the Board Room and Governance Attributes that Moderate the Gap. Gopal Krishnan, Bentley University; Yanru Yang, Bentley University

Discussant: Kaschia Wade, University of Kentucky

Do Employees Discriminate Against Female Bosses? Empirical Evidence from the Glassdoor CEO Ratings. Hao Zhang, Rochester Institute of Technology; Hui Ma, Shanghai University of Finance and Economics; Qiang Wu, The Hong Kong Polytechnic University; Shenglan Chen, Zhejiang University of Technology

Discussant: Jason Jordan, Texas Women's University

Student Employment and Intermediate Accounting Performance. Rebecca Shortridge, The University of Tennessee at Chattanooga; Chih-Chen Lee, Northern Illinois University; Mark Riley, Northern Illinois University; Stephan Davenport, The University of Tennessee at Chattanooga

Discussant: Bambi Hora, University of Central Oklahoma

4.29: Nonprofit With a Touch of Government

Westin, Meeting Room Level, Meeting Room 4

Accounting - 1.8 CH

Moderator: Amanda Beck Georgia State University

Less than Generous: The Relation between Political Corruption and Charitable Nonprofits. Chase Potter, Washington State University; John Treu, West Virginia University; Kiely Yonce, University of Detroit Mercy

Discussant: Linda Parsons, The University of Alabama

The Influence of Stakeholders and Resource Dependence on the Propensity of Colleges and Universities to Manage Earnings and Avoid Losses. Hanni Liu, Manhattan College

The Tax Cut and Jobs Act and its Impact on Nonprofit Organizations. Nancy Chun Feng, Suffolk University; Andrew Gross, Southern Illinois University Edwardsville; Daniel Neely, University of Wisconsin—Milwaukee; Gregory Saxton, York University

4.30: Culture, Trust and Accounting

Westin, Meeting Room Level, River Birch Ballroom A

Accounting - 1.8 CH

Moderator: Hong Duong, Old Dominion University

Societal Trust and Income Smoothing. Yong Gyu Lee, Seoul National University; Huidong Kim, Seoul National University; Jason Kim, Massachusetts Institute of Technology; Mahsa Behnamrad, Seoul National University

Discussant: Xiaofan Huang, University of Missouri

The Future of National Culture in Accounting Research. Hong Duong, Old Dominion University; Gaurav Gupta, The University of North Carolina at Wilmington; Stephen Salter, Middle Tennessee State University

Discussant: Fred Asante, Cornell University

4.31: Effects for Pro-Social Organizations

Marriott, 2nd Floor, Silver Linden

Accounting - 1.8 CH

Moderator: Hayden Gunnell, Emory University

Reactions to Increased Performance Expectations in Social-Mission Organizations. Dimitri Yatsenko, University of Wisconsin—Whitewater

Discussant: Steve Smith, Brigham Young University

Framing the Goal: How a Prosocial Goal Impacts Employee Effort When Goal Proximity Is Considered. Tyler Thomas, University of Waterloo; Wioleta Olczak, Marquette University

Discussant: Kazeem Akinyele, University of Wisconsin—Oshkosh

4.32: Employee Management and Effects**Marriott, M2 Level, Salon 4***Accounting - 1.8 CH*

Moderator: Lidong Cui, The University of Memphis

Organized Labor and CSR Reporting Quality. Sijing Wei, Creighton University; Boochun Jung, University of Hawaii at Manoa; Jenny Chu, University of Cambridge; Jiarui (Iris) Zhang, California State University, Long Beach

Discussant: Lidong Cui, The University of Memphis

The Information Role of Employee Confidential Witnesses in Financial Misreporting Litigation. Szu-Fan Chen, The Hong Kong University of Science and Technology; Shiheng Wang, The Hong Kong University of Science and Technology; Yue Zheng, The Hong Kong University of Science and Technology

Discussant: Andrew Snyder, The University of Oklahoma

4.33: Management and Firm Performance**Marriott, m2 Level, Salon 14***Accounting - 1.8 CH*

Moderator: Juting Huang, Drexel University

Strategic Orientation and CEO Risk-Taking Incentives. Rong Huang, Fudan University; Wenhui Li, Fudan University; Xiaorong Li, Shanghai Jiao Tong University; Yuxuan Wang, Fudan University

Discussant: Balal Hossain, University of Missouri

The Effect of Value-Based Management on Firm Risk and the Moderating Role of Firm Performance. Michael Bleicher, University Passau; Robert Obermaier, University Passau

Discussant: Gary Lee, Drexel University

Tech Trailblazers: How Chief Technology Officers Elevate Corporate Innovation Efficiency? Rong Yang, Rochester Institute of Technology; Jiwoo Ryou, West Virginia University; Qiu Zheng, West Virginia University

Discussant: Han-Up Park, University of Saskatchewan

4.34: Environmental Matters**Marriott, M4 Level, Liberty Salon I***Regulatory Ethics - 1.8 CH*

Moderator: Maretno Agus Harjoto, Pepperdine University

Carbon Accounting and Carbon Capture and Storage—Do Emissions Change for Oil and Gas Firms? Alex Helms, Louisiana State University; Kenneth Reichelt, Louisiana State University; Stephanie Walton, Louisiana State University

Discussant: Maretno Harjoto, Pepperdine University

Coal Electric Power Plants Phase Out. Theodore Cojoianu, University of Edinburgh; Jiwon Kim, University of Edinburgh; Maretno Harjoto, Pepperdine University; Matthew Brander, University of Edinburgh

Discussant: Alex Helms, Louisiana State University

Green at Risk: The Effects of Weakened EPA Oversight. Jie Bao, Rutgers, The State University of New Jersey, Newark; Feng Gao, Rutgers, The State University of New Jersey, Newark; Keyi Zhao, Southwestern University of Finance and Economics

Discussant: Wee Meng Eric Lee, University of Northern Iowa

4.35: Evidence from China**Marriott, M4 Level, Liberty Salon J***Information Technology - 1.8 CH*

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

The Effect of Cybersecurity Legislation on Firm Cost Behavior: Evidence from China. Hao Wang, Xi'an Jiaotong University; Fangjun Wang, Xi'an Jiaotong University; Jiyuan Li, Xi'an Jiaotong University

Discussant: Tsafir Livne, Tel Aviv University

Impact of China's Trade Liberalization on Firms' Overseas Business Income: Based on Innovation and Digital Transformation. Aolin Leng, Northwestern Polytechnical University; Gezhi Liu, Northwestern Polytechnical University; Ting Yan, Northwestern Polytechnical University

Discussant: Yao Yao, Rutgers, The State University of New Jersey

4.36: Public Interest Academic Matters**Marriott, 2nd Floor, Tulip***Business Management & Organization - 1.8 CH*

Moderator: Andrew Felo, Susquehanna University

Comparative Invisible Empires: Networks of Support Underlying Publications in Two Major Accounting Journals. Timothy Fogarty, Case Western Reserve University

Discussant: Roslyn Roberts, Sacramento State University

Sustainability and Impact Reporting in U.S. Higher Education Anchor Institutions. Elizabeth Castillo, California State University, San Bernardino; Roslyn Roberts, Sacramento State University

Discussant: Timothy Fogarty, Case Western Reserve University

Unethical Peer Review. Alan Sangster, University of Aberdeen—Scotland

Discussant: Anthony Bucaro, Case Western Reserve University

4.37: Intentionally Skipped**4.38: Diversity, Equity and Inclusion in Corporations****Marriott, M2 Level, Salon 13***Accounting - 1.8 CH*

Moderator: Sandria Stephenson, Georgia College & State University

Corporate Response to the Black Lives Matter Movement: Determinants of Speaking Out in Support of Social Causes. Patricia Dechow, University of Southern California; AJ Yuan Chen, University of Southern California; Samuel Tan, Singapore Management University

Discussant: Sue Cooper, Towson University

Black Representation Through the University to Audit Firm Pipeline. Paul Madsen, University of Florida

Discussant: Steve Isberg, Towson University

4.39: ESG Research**Marriott, M4 Level, Liberty Salon K***Accounting - 1.8 CH*

Moderator: Pat Kelly, Providence College

Integration of Business Sustainability Education into Business and Accounting Curricula: A Global Perspective. Zabihollah Rezaee, The University of Memphis; James Lukawitz, The University of Memphis; Kenneth Lambert, The University of Memphis

Discussant: Jingyu Zhang, University of Maryland

The Role of Environmental Management Accounting in Translating Green Knowledge Capital into Competitive Advantage. Zabihollah Rezaee, The University of Memphis; Hassan Yazdifar, Derby University; Kaveh Asiaei, Monash University Malaysia; Nick Bontis, McMaster University

Discussant: Oleksandr Kondrachuk, University of Central Florida

ESG Performance and Supplier-Customer Relationship Survival. Yue Zhang, No Affiliation; Hau Yi Yeung, City University of Hong Kong; Tingting Xiang, Lingnan University

Discussant: Enshuai Yu, Boston College

12:00 pm–1:45 pm

AAA Luncheon (Pre-Purchase Required for Lunch)**Marriott, M2 Level, Marquis Ballroom 5/6***Accounting - .5 CH*

Speaker: Richard Jackson, EY
Breaking Boundaries: AI and the New Era of Intelligent Accounting

Award Presentations to include:**Lifetime Service Award**

Quiester Craig, Retired, North Carolina Agricultural and Technical State University
 Robert Swieringa, Cornell University

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

A. Faye Borthick, Georgia State University
 Lucia N. Smeal, Georgia State University

Accounting Horizons Best Paper Award

Kevin Hale, The University of North Carolina at Wilmington
 J. Mike Truelson, Mississippi State University

Outgoing Co-Editor Recognition: Accounting Horizons

D. Scott Showalter, North Carolina State University
 Bin Srinidhi, The University of Texas at Arlington

Distinguished Contributions to Accounting Literature Award

Jessen L. Hobson, (Deceased)
 William J. Mayew, Duke University
 Mohan Venkatachalam, Duke University

AAA-AACSB-RRBM Award for Research Impacting Societal Challenges

Bianca Beyer, Aalto University
 Rico Chaskel, Humboldt University of Berlin
 Simone Euler, Humboldt University of Berlin
 Joachim Gassen, Humboldt University of Berlin
 Ann-Kristin Großkopf, Ludwig Maximilian University of Munich
 Thorsten Sellhorn, Ludwig Maximilian University of Munich

1:30 pm–4:30 pm

Exhibit Hall**Marriott, M4 Level, Independence Ballroom**

2:00 pm–3:30 pm

PANEL SESSIONS**5.01: Continuing the Conversation with Richard Jackson****Marriott, M2 Level, Salon 12***Accounting - 1.8 CH*

Moderator: Uday Murthy, University of South Florida

Speaker: Richard Jackson, EY
 David Wood, Brigham Young University

5.02: Intentionally Skipped

5.03: Bea Sanders/AICPA EDGE in Teaching Award, George Krull/Grant Thornton EDGE in Teaching Award and the Mark Chain/Deloitte Award Winners Panel**Marriott, M1 Level, George Washington University***Accounting - 1.8 CH*

- Moderator: Elizabeth Oliver, Washington & Lee University
- Panelists: Kristine Brands, U.S. Air Force Academy
Mark Holtzblatt, Cleveland State University
Daniel O'Leary, University of Southern California
Tracie Miller, Franklin University
Wendy Tietz, Kent State University

5.04: 2024 AAA-AACSB-RRBM Award for Research Impacting Societal Challenges Recipients**Marriott, M3 Level, Shaw***Human Resources - 1.8 CH*

- Panelists: Claire Costin, University of Portland
Kinman Tong, Moss Adams
Michael Decker, AICPA

5.05: Student/Practitioner Challenges with the CPA Pipeline**Marriott, M2 Level, Salon 2***Human Resources - 1.8 CH*

- Moderator: Donny Shimamoto, Intraprise TechKnowlogies
- Panelists: Claire Costin, University of Portland
Michael Decker, AICPA & CIMA
Kinman Tong, Moss Adams LLP

5.06: Corporate ESG Disclosure and Assurance**Marriott, M4 Level, Monument***Accounting - 1.8 CH*

- Moderator: Elizabeth Gutierrez, Universidad de Chile
- Panelists: Tom Seidenstein, Chair, IAASB and Co-CEO, International Foundation for Ethics and Audit
Corinne Dougherty, KPMG
Joanna Krasodomska, Krakow University of Economics
Desiré Carroll, Center for Audit Quality

5.07: What Initiatives are Being Taken to Increase the Supply of Accounting Students – Update from the Stakeholder Symposium**Marriott, M4 Level, Capitol/Congress***Accounting - 1.8 CH*

- Moderator: Karen Osterheld, American Accounting Association
- Panelists: Rebecca Shortridge, The University of Tennessee
Kathleen Boeve, Plante Moran
Denise Froemming, California Society of CPAs
Bryant Bernal, American Accounting Association
Guylaine Saint Juste, NABA Inc

5.08: Promoting Diversity in Leadership Roles: Breaking the Glass Ceiling in Accounting**Westin, Ballroom Level, Rock Creek Ballroom A***Accounting - 1.8 CH*

Moderator: Veena L. Brown, PhD, CPA, Director of Accounting Programs, Associate Professor Lubar College of Business, University of Wisconsin—Milwaukee, President, AAA Diversity Section

Panelists: Rich Brady, CMA, CDFM, CGFM, CEO, Society of Defense Financial Management and Chair-Emeritus, Institute of Management Accountants
 Anne M. Magro, PhD, Dean and Professor of Accounting College of Business, Innovation, Leadership & Technology, Marymount University
 Willie D. Redic, Associate Dean for Business Education, Associate Professor, Martin J. Whitman School of Management, Syracuse University
 Derek Thomas, CPA, CISA, CGFM, National Partner-in-Charge University Talent Acquisition and Audit Partner at KPMG LLP

5.09: CAQ Panel II—Innovation in the Auditing Profession**Marriott, M3 Level, Chinatown***Auditing - 1.8 CH*

Moderator: Emily Lucas, Center for Audit Quality

Panelists: Bill Pollard, Deloitte
 Samantha Demty, KPMG
 Liz Barentzen, Center for Audit Quality

5.10: Disaggregation in Financial Reporting—The Eternal Debate**Marriott, M2 Level, Salon 10***Accounting - 1.8 CH*

Moderator: Zach Gast, IASB — IFRS Foundation

Panelists: Ana Simpson, IFRS Foundation
 Derek Christensen, FASB
 Mark Mahar, EY

5.11: Student Influence on the Accounting Pipeline**Marriott, M2 Level, Salon 3***Personnel/Human Resources - 1.8 CH*

Moderator: Patricia Poli, Fairfield University (Retired)

Panelists: Mark Myring, Florida International University
 Amelia Hart, The University of Tennessee
 Bette Kozlowski, KPMG
 Raymond Elson, Valdosta State University

5.12: Issues Relevant to Controllers: Connecting Research to Concerns in Practice**Marriott, M2 Level, Salon 1***Accounting - 1.8 CH*

Panelist: Anthony Bucaro, Case Western Reserve University

5.13: Strategies for Boosting Accounting Enrollment**Westin, Ballroom Level, Rock Creek Ballroom B***Communications and Marketing - 1.8 CH*

Moderator: Jan Taylor, AICPA & CIMA

Panelists: Kimberly Church, Missouri State University
 Barry Bryan, University of Arkansas
 Angela Spencer, Oklahoma State University

2:00 pm–3:30 pm

5.14: From Theory to Practice: Incorporating Real-World Insight with Case Studies from KPMG University Connection**Westin, Ballroom Level, Rock Creek Ballroom C***Accounting - 1.8 CH*

Moderator: Cortney Brazil, KPMG

Panelist: Dan Johnston, KPMG

Kelly Sullivan, KPMG

Allen Blay, Florida State University

5.15: Addressing Academic Dishonesty in the High-Tech Classroom Environment**Westin, Meeting Room Level, River Birch Ballroom B***Accounting - 1.8 CH*

Panelists: Markus Ahrens, St. Louis Community College

Cathy Scott, University of North Texas—Dallas

PAPER SESSIONS**5.16: Accounting Theory****Marriott, M2 Level, Salon 4***Specialized Knowledge - 1.8 CH*

Moderator: Martin Persson, University of Illinois at Urbana-Champaign

Taking Value into Account in the Allocation of Indirect Costs, an Alternative to the Quest for “True” Cost. Yves Levant, Université Côte d’Azur; Charles Baker, Adelphi University; Olivier De la Villarmois, IAE Paris

Discussant: Richard Macve, The London School of Economics and Political Science

Vatter’s Theory of Account Classification. Sadaharu Takeshima, Kanazawa University

Discussant: Barbara White, University of West Florida

History of Neutrality in American Accounting (1930–2018). Charles Baker, Adelphi University; Gregory Heem, Université Côte d’Azur

Discussant: Stephan Fafatas, Washington and Lee University

5.17: Judgments with Bad News**Marriott, 2nd Floor, Cherry Blossom***Accounting - 1.8 CH*

Moderator: Joe Croom, University of Washington

Making Talk Less Cheap: The Intrinsic Verifiability of Bad News. Jivas Chakravarthy, The University of Texas at Arlington; Kay-Yut Chen, The University of Texas at Arlington; Timothy Shields, Chapman University; Triza Nganga, The University of Texas at Arlington

Discussant: Matthew Sooy, Western University

Physically Distant but Socially Close: Organizational Identification Maintains Negative Feedback Effectiveness in Remote Work Environments. Richard Mautz, University of South Florida; Margaret Christ, University of Georgia; Thomas Vance, Colorado State University

Discussant: Grazia Xiong, Utah State University

CEO Speech Rate and Personal Responsibility Acceptance During Conference Calls. Yushi Tian, California State University, San Marcos; Bradley Bennett, University of Massachusetts Amherst; Elaine Wang, University of Massachusetts Amherst; Scott Jackson, University of Nevada, Las Vegas

Discussant: Joe Croom, University of Washington

5.18: Cybersecurity I**Westin, Meeting Room Level, Meeting Room 3***Information Technology - 1.8 CH*

Moderator: Xin Zhao, St. John’s University

Data Analytics in Cybersecurity Assurance: Should Data Analytics Be an Integral Part of Cybersecurity Assurance? Arion Cheong, Stevens Institute of Technology; Maher Kassar, Stevens Institute of Technology; Won No, Rutgers, The State University of New Jersey, Camden

Discussant: Xin Zhao, St. John’s University

Director Labor Market Consequences for Cybersecurity Failures. Sabrina Summers, Virginia Tech; Marshall Vance, Virginia Tech

Discussant: Adam du Pon, Georgia Southern University

Does Cybersecurity Disclosure Matter? Jidong Zhang, Minnesota State University at Mankato

5.19: Blockchain

Westin, Meeting Room Level, Meeting Room 4

Information Technology - 1.8 CH

Effects of Headline Prominence in Management's Blockchain Disclosures on Nonprofessional Investor Judgements and Moderating Factors. Wei Li, Kent State University; R. Drew Sellers, Kent State University; Yu Long, University of Minnesota, Duluth

The Impact of Blockchain Technology on Audit Profession. Abdullah Alotaibi, The University of Memphis; Nirmalee Raddatz, The University of Memphis

Trustworthiness Enhancement via Blockchain Mechanism—A Case Study of Luckin Coffee. Feng Xiong, Xiamen University; Feng Liu, Sun Yat-sen University; Ruoqia Gao, Xiamen University; Shengnan Li, Xiamen University

5.20: Politics and Corporate Tax Avoidance

Westin, Meeting Room Level, Meeting Room 16

Taxes - 1.8 CH

Moderator: Matthew Holt, University of Georgia

Partisanship and Corporate Taxation. Mehmet Kara, The University of Kansas; Adi Masli, The University of Kansas; Sean McGuire, Texas A&M University—College Station; Yaoyi Xi, San Diego State University

Discussant: Matthew Holt, University of Georgia

Low-Cost Activism Threats and Corporate Tax Avoidance. Yijiang Zhao, American University; Johan Maharjan, Rensselaer Polytechnic Institute; Qiang Wu, The Hong Kong Polytechnic University; Thomas Omer, University of Nebraska—Lincoln

Discussant: Adam Manlove, The University of North Carolina at Charlotte

Effect of Corporate Culture on Tax Avoidance: Evidence from Non-Financial Misconduct Penalties. Sunil Kumar, Roger Williams University

Discussant: Christine Kuglin, University of Denver

5.21: State Tax Policy

Westin, Meeting Room Level, River Birch Ballroom A

Taxes - 1.8 CH

Moderator: Kaitlyn Kroeger, The University of Texas at Austin

State-Level Tax Authority Preparedness and Corporate Tax Avoidance. Chenyong Liu, California State University, Los Angeles; Harrison Liu, The University of Texas at San Antonio; Jennifer Yin, The University of Texas at San Antonio; Xueyun Sun, Indiana University—Purdue University Fort Wayne

Discussant: Kaitlyn Kroeger, The University of Texas at Austin

Did State Tax Policy Influence State-Level COVID-19 Restrictions? Nathan Goldman, North Carolina State University; Luke Watson, Villanova University; Stephen Lusch, Texas Christian University

Discussant: Shiran Froymovich, Binghamton University, SUNY

The Effect of Government Transparency on Corporate Tax Avoidance: Evidence from State Freedom of Information Laws. Jiapeng He, The Chinese University of Hong Kong; Dongdi Gu, The University of Texas at Dallas; Ningzhong Li, The University of Texas at Dallas; Ying Huang, The University of Texas at Dallas

Discussant: Brian Grant, Villanova University

5.22: Behavioral Audit**Marriott, M2 Level, Salon 7***Auditing - 1.8 CH*

Moderator: Jacqueline Strakova, WU Vienna University of Economics and Business

The Institutionalization of Sustainability Information Assurance in the Face of the Upcoming Assurance Obligations. Jacqueline Strakova, WU Vienna University of Economics and Business; Albert Traxler, Johannes Kepler University; Dorothea Greiling, Johannes Kepler University; Ewald Aschauer, WU Vienna University of Economics and Business*“Can I Ask You Something?” Evaluation of Knowledge Sharing Routines between Experienced Auditor Colleagues as a Basis for Research and Practice.* Philipp Wendel, University of Potsdam*The Relative Importance of the Subcomponents that Comprise Trait Professional Skepticism in Audit Judgment and Decisions.* Melonie Hall, No Affiliation; Natalia Mintchik, University of Cincinnati; W. Robert Knechel, University of Florida**5.23: Determinants of Audit Fees****Marriott, M4 Level, Treasury***Auditing - 1.8 CH*

Moderator: Harikumar Sankaran, New Mexico State University

On the Association Between Audit Risk and Managerial Opportunism. Yan Zhang, New Mexico State University Harikumar Sankaran, New Mexico State University; Kamri Call, Rice University; Shiva Sivaramakrishnan, Rice University

Discussant: Sharif Islam, Southern Illinois University

The Effect of Peer Corporate Disclosures on Audit Fees. Myojung Cho, Pace University; Lucas Knust, ZHAW School of Management and Law

Discussant: Roberto Gonzales, The University of Texas at Arlington

The Role of Partners in Auditor Independence and Consulting Services: An Application of Hierarchical Linear Modeling. Richard Kent, University of Michigan—Dearborn; Divesh Sharma, Kennesaw State University; Grant Richardson, Macquarie University; Pamela Kent, Queensland University of Technology

Discussant: Travis Foshag, The University of Tennessee

5.24: Miscellaneous Topics in Auditing 1**Marriott, M4 Level, Mint***Auditing - 1.8 CH*

Moderator: He Tingting, Jiangxi University of Finance and Economics

Housing Price and Human Capital Allocation. Tingting He, Jiangxi University of Finance and Economics; Qiliang Liu, Huazhong University of Science and Technology; Wenfeng Wang, Southern University of Science and Technology

Discussant: Jingwen Yang, University of Maryland College Park

Spillover Effects of Material Weakness in Internal Controls on Information Technology Implementation: The Role of Auditors. Mindy Kim, Saint Louis University; Eun Ju Jung, George Mason University

Discussant: Jingya Li, University of Missouri

5.25: Current Diversity Challenges and Accounting Issues**Westin, Meeting Room Level, Meeting Room 5***Accounting - 1.8 CH*

Moderator: Robert Pinsker, Florida Atlantic University

Intersectionality, Gendered Racism, and the Consideration of Coworker Guilt. Claire Costin, University of Portland; Jason Rinaldo, Texas Tech University; Stephani Mason, DePaul University

Discussant: Lucy Lim, Howard University

Examining a Potential Relationship Between Neurodiversity Program Disclosure and Mandatory and Voluntary Filing Timeliness. Robert Pinsker, Florida Atlantic University; Jacob Haislip, Texas Tech University; Tyler Ricco, Florida Atlantic University

Discussant: Michelle Harding, Virginia Tech

Rethinking the Financial and Auditing Accounting Research Model. Mark Dawkins, University of North Florida

Discussant: Kaschia Wade, University of Kentucky

5.26: Earnings Announcement and Stakeholders

Marriott, 2nd Floor, Dogwood

Accounting - 1.8 CH

Moderator: Federico Siano, The University of Texas at Dallas

The Transparency of Earnings Announcement Revisions. Matthew Kubic, The University of Texas at Austin; Mikhail Sterin, Texas State University; Robert Hills, The Pennsylvania State University

Discussant: Johnny Yoon, University of Minnesota, Twin Cities

Does Accounting Information Matter in the Bizarro World of Meme Stocks? Evidence from Earnings Announcements. Haiyi Chen, The University of Texas at San Antonio; Jennifer Yin, The University of Texas at San Antonio

Discussant: Mandy T. Ellison, The University of Texas at Austin

5.27: ESG Disclosure and Capital Allocation

Marriott, 2nd Floor, Magnolia

Accounting - 1.8 CH

Moderator: Elizabeth Tori, Oklahoma State University

Corporate Green Revenue and Syndicated Loan Pricing. Jiali Yan, Exeter University; Junyang Yin, Heriot-Watt University

Discussant: Anna Kleymenova, Federal Reserve Board

Catering Through Transparency: Voluntary ESG Disclosure by Asset Managers and Fund Flows. Marco Ceccarelli, Vrije Universiteit Amsterdam; Mikael Homanen, Principles for Responsible Investment and City, University of London; Simon Glossner, Board of Governors of the Federal Reserve System

Discussant: Richard Frankel, Washington University in St. Louis

ESG Disclosures in Private Equity Fund Prospectuses and Fundraising Outcomes. Samuel Davidson, Baylor University; John Campbell, University of Georgia; Paul Mason, Baylor University; Steve Utke, University of Connecticut

Discussant: Elizabeth Tori, Oklahoma State University

5.28: Financial Analysts II

Marriott, M2 Level, Salon 8

Accounting - 1.8 CH

Moderator: Vincent Lin, Washington University in St. Louis

Does Analysts' Information Crowd in Voluntary Disclosure? Shibao Liu, University of Illinois at Chicago; Somnath Das, University of Illinois at Chicago

Discussant: Sehwa Kim, Columbia University

Interest Rate Betas, Firm Growth Rates, and Stock Returns. Doron Nissim, Columbia University; Min Jun Song, Columbia University; Sehwa Kim, Columbia University

Discussant: Vincent Lin, Washington University in St. Louis

5.29: Financial Institutions

Marriott, M2 Level, Salon 9

Accounting - 1.8 CH

Moderator: John Aland, University of Notre Dame

Derivatives Use and Inventory Management. Hye Sun Cha Ng, Singapore Management University; Mikhail Pevzner, University of Baltimore; Raluca Chiorean, Lehigh University

Discussant: Ryan Johnson, Indiana University Bloomington

Does the Public Stock Market Allocate Capital to More Productive Firms? Evidence from Public and Private Firms in the UK. Haifeng You, The Hong Kong University of Science and Technology; Ke Li, Santa Clara University

Discussant: Bohan Song, University of Alberta

Interest Rate Risk, Uninsured Deposits and Bank Runs. Suyi Liu, McMaster University; Gerald J. Lobo, University of Houston; Justin Jin, McMaster University; S.M. Khalid Nainar, McMaster University

Discussant: John Aland, University of Notre Dame

5.30: Governance and Investment

Westin, Meeting Room Level, Meeting Room 2

Accounting - 1.8 CH

Moderator: Mahfuz Chy, University of Missouri

CEO Neuroticism, Management Resources, and Corporate Credit Risk. Tsung-Kang Chen, National Yang Ming Chiao Tung University; Yijie Tseng, Fu Jen Catholic University; Yu-Chun Lin, National Yang Ming Chiao Tung University; Yun Hao, National Yang Ming Chiao Tung University

Discussant: Badryah Alhusaini, Arizona State University

Free Speech, the Right to Petition, and Corporate Innovation. Jiwoo Ryou, West Virginia University; Boochun Jung, University of Hawaii at Manoa; Hyun Hong, University of California, Riverside; Paul Griffin, University of California, Davis

Discussant: Mahfuz Chy, University of Missouri

The Impact of (Mental) Accounting on Investment Decisions. Jeppe Guldberg Christoffersen, Copenhagen Business School; Thomas Plenborg, Copenhagen Business School

Discussant: John Schomburger, Texas A&M University—College Station

5.31: Technology and Financial Reporting Quality

Westin, Meeting Room Level, Meeting Room 8/9

Accounting - 1.8 CH

Moderator: Michael Carniol, Rutgers, The State University of New Jersey

XBRL Errors and Financial Reporting Reliability. Matt Glendening, University of Missouri; Ken Shaw, University of Missouri; Nancy Huang, University of Missouri; Keith Czerney, University of Missouri

5.32: Textual Analysis and Disclosure Communication Style

Westin, Meeting Room Level, Meeting Room 10/11

Accounting - 1.8 CH

Can Concrete Language Backfire? The Joint Effect of Concrete and Extreme Language on Investors' Judgments. Charles Irons, Georgia Institute of Technology; Bradley Bennett, University of Massachusetts Amherst; Elaine Wang, University of Massachusetts Amherst; Nikki MacKenzie, Georgia Institute of Technology

Discussant: Yiding Wang, University of Houston—Downtown

The Value of Vagueness in Language: Evidence from Analyst Reports. Amy Zang, The Hong Kong University of Science and Technology; Kerry Xiao, The Hong Kong University of Science and Technology

Discussant: Jedson Pinto, The University of Texas at Dallas

Using "Mood Images" in an Annual Report to Influence Shareholder Say-On-Pay Votes. Zan Li, City, University of London; Jay Jung, City, University of London; Pawel Bilinski, University of London

Discussant: Eric Weisbrod, The University of Kansas

5.33: Valuation and Fundamental Analysis I

Westin, Meeting Room Level, Meeting Room 15

Accounting - 1.8 CH

Moderator: Stephen Taylor, University of Technology, Sydney

Do Analysts' Revenue Forecasts Reflect Brand Performance Data? Mark Clatworthy, The University of Bristol; Anatoli Colicev, University of Liverpool; Peter Pope, Bocconi University

Discussant: Stephen Taylor, University of Technology, Sydney

5.34: Nonprofit Characteristics and Consequences, 990 Update**Marriott, 2nd Floor, Silver Linden***Accounting - 1.8 CH*

Moderator: Dean Mead, Carr Riggs & Ingram

Nonprofit Board Busyness and Performance. Xiaoting Hao, University of Wisconsin–Milwaukee; Daniel Neely, University of Wisconsin–Milwaukee*Research Note: Updating What We Know about the Quality and Reliability of Form 990 Data.* Colleen Boland, University of Wisconsin–Milwaukee; Daniel Neely, University of Wisconsin–Milwaukee; Daniel Tinkelman, Brooklyn College–CUNY*Hybrid Entity Financial Reporting & User Expertise: An Experimental Approach.* Jonathan Kugel, Christopher Newport University**5.35: ESG Disclosure****Marriott, M2 Level, Salon 13***Accounting - 1.8 CH*

Moderator: Lidong Cui, The University of Memphis

“If Not Certain Be Vague” How Uncertainty about Investors’ Preferences Shapes Voluntary Climate Change Disclosure. Giulia Sargiacomo, University of Toronto; Ole-Kristian Hope, University of Toronto

Discussant: Lidong Cui, The University of Memphis

Measuring Sustainability Reporting Quality. Yi-Chun Chen, City University of Hong Kong

Discussant: Feng Chen, University of Toronto

Environmental Litigation Risk and Corporate Environmental Disclosures. Tuan Ho, The University of Bristol; Edward Lee, The University of Manchester; Guilong Cai, Sun Yat-sen University; Yanan Zhang, Sun Yat-sen University

Discussant: Haiyan Zhou, The University of Texas Rio Grande Valley

5.36: Corporate Governance Issues I**Marriott, M2, Salon 14***Accounting - 1.8 CH*

Moderator: Jay Lee, University of Massachusetts Boston

The Governance Role of U.S. and Home-Country Press for U.S. Cross-Listed Firms. Ivana Raonic, City University London; Cristina Grande Herrera, Universidad Pontificia de Comillas; Pawel Bilinski, University of London

Discussant: Jin Deng, Hong Kong University of Science and Technology

The Effect of Changes in Corporate Governance on Key Audit Matters. Chia-Chun Hsieh, National Chung Cheng University; Yan-Yi Chiou, National Defense University

Discussant: Maily Fernandez, Virginia Polytechnic Institute and State University

Board Independence, M&A Outcomes, and Voluntary Disclosure. Byongwook Yun, University of Missouri

Discussant: Jay Lee, University of Massachusetts Boston

5.37: Corporate Governance Issues II**Marriott, M2 Level, Salon 15***Accounting - 1.8 CH*

Moderator: Karen Jingrong Lin, University of Massachusetts Lowell

State-Owned Capital Participation and Audit Quality Demand in Chinese Private Enterprises. Minghui Li, Nanjing University; Xiaoxia Liu, Nanjing University of Science and Technology; Zhongxia Ye, The University of Texas at San Antonio

5.38: Executive Compensation and Firm Outcomes**Marriott, M4 Level, Liberty Salon K***Accounting - 1.8 CH*

Moderator: Zeyu Ou, University of Miami

The Relevance of Executive Equity Compensation Design in Loan Pricing Decisions: Evidence from Private Loans. Emrah Ekici, University of Wisconsin—Eau Claire; Marina Ruseva, Lamar University

Discussant: Helen Spiropoulos, The University of Technology, Sydney

SEC Investigations and CEO Incentive Compensation. Xiao Yu, University of Connecticut Adrienne Rhodes, The University of Iowa; Guojin Gong, University of Connecticut; Nina Xu, University of Connecticut

Discussant: Zeyu Ou, University of Miami

5.39: Monitoring, Signaling and Reporting**Marriott, Level 4, Supreme Court***Accounting - 1.8 CH*

Moderator: Miranda Hugie, University of Georgia

The Effect of a Causal Model on Job Signaling Games. Brian Knox, Boise State University

Discussant: Dimitri Yatsenko, University of Wisconsin—Whitewater

The Effect of Remote Performance Monitoring on Task Performance. Yasheng Chen, Xiamen University; Xiaoshan Cai, Xiamen University; Yufei Liu, Xiamen University

Discussant: Adam Bross, Washington State University

5.40: Ethics and the Public Interest**Marriott, M4 Level, Liberty Salon I***Personal Development - 1.8 CH*

Moderator: Patrick Kelly, Providence College

An Examination of Ethical Values of Management Accountants. Murphy Smith, Texas A&M University—Corpus Christi Amine Khayati, Kennesaw State University; Donald Ariail, Kennesaw State University; Katherine Taken Smith, Texas A&M University—College Station

Discussant: Kyungeun Kwon, Towson University

Beyond Neo-Institutionalist and Bourdieusian Theories: The Potential Contribution of the Notion of Professional Model. Carlos Ramirez, ESSEC Business School

Discussant: Vaughan Radcliffe, Western University

When CPAs Err: Examining the Role of State Boards of Accountancy in Enforcing and Sanctioning CPA Misbehavior. Lindsay Andiola, Virginia Commonwealth University; Joseph Sarji, Georgia Southern University; Kyungeun Kwon, Towson University; Thomas Hansen, Virginia Commonwealth University

Discussant: Sara Alqahtani, Case Western Reserve University

5.41: Family, Gender and Culture**Marriott, M4 Level, Liberty Salon J***Behavioral Ethics - 1.8 CH**Extinction and the Accounting and Reporting of Cultural Heritage: An Exploratory Study.* Minga Negash, Metropolitan State University of Denver; Ayalew Lulseged, The University of North Carolina at Greensboro; Warren Maroun, The University of Exeter; Yohannes Zeleke, Smithsonian Institute

Discussant: Ling Mei Cong, RMIT University

Internalizing Financially Responsible Behavior: Self-Determination Among Older Individuals in the United States. Dana Wallace, University of Central Florida; Garrison Nuttall, University of Central Florida; Huikun Wu, University of Central Florida; Lisa Baudot, HEC Paris

Discussant: Mary Sasmaz, Case Western Reserve University

2:00 pm–3:30 pm

5.42: Cybersecurity and Cryptocurrency**Marriott, 2nd Floor, Tulip***Information Technology - 1.8 CH*

Moderator: Kiymet Caliyurt, Trakya University

Corporate Cyber Security Governance: Do Audit Committee and CEO Backgrounds Matter? Lerong He, SUNY, Geneseo; Khondkar Karim, University of Massachusetts Lowell; Yin Liu, The College at Brockport, SUNY

Discussant: Guangyue Zhang, Rutgers, The State University of New Jersey, Newark

Can Machine Learning Reveal the Value Drivers of NFTs? Evidence from Cryptographic Art. Li-Kai Liao, National Cheng Kung University; Kuan-Hsuan Lee, Ares International Corporation; Shuen-Lin Jeng, National Cheng Kung University

Discussant: Lanxin Jiang, Rutgers, The State University of New Jersey, Newark

3:00 pm–4:30 pm

Research Interaction Forum**Marriott, M4 Level, Liberty Salon L**

3:30 pm–4:00 pm

Coffee Break**Marriott, M4 Level, Independence Ballroom (Scavenger Hunt Drawing)****Westin, Ballroom Level, Rock Creek Ballroom Foyer**

4:00 pm–5:30 pm

PANEL SESSIONS**6.01: Embedding Artificial Intelligence in Accounting Classes****Marriott, M3 Level, Chinatown***Accounting - 1.8 CH*

Moderator: Mark Clayworthy, University of Bristol

Panelist: Uday Murthy, University of South Florida

Lisa Todd, Moss Adams LLP

Marcel Bauduin, The AAA Center for Advancing Accounting Education

6.02: Using Virtual Reality Technology in the Classroom**Marriott, M3 Level, Shaw***Information Technology - 1.8 CH*

Moderator: Laurie Burney, Baylor University

Panelists: Laurie Burney, Baylor University

Gail Hoover King, Washburn University

6.03: 2024 AAA Innovation in Accounting Education Award Recipients**Marriott, M4 Level, Archives***Accounting - 1.8 CH*

Moderator: Karen Osterheld, American Accounting Association

Panelists: Jennifer Cainas, University of South Florida

Melissa Larson, Brigham Young University

Jill Mitchell, University of Virginia

Amal Said, Northern Kentucky University

6.04: How to Engage Students: Best Practices in the Principles Courses**Marriott, M4 Level, Capitol/Congress***Accounting - 1.8 CH*

Moderator: Karen Osterheld, American Accounting Association

Panelists: Jennifer Cainas, University of South Florida

Melissa Larson, Brigham Young University

Jill Mitchell, University of Virginia

Amal Said, Northern Kentucky University

6.05: EY Academic Resource Center (EYARC): Introducing an Exciting New Visual Relational Database Tool, a New Process Mining Case and Other Amazing Curricula**Westin, Ballroom Level, Rock Creek Ballroom C***Accounting - 1.8 CH*

Moderator: Joni Fisher, EY

Panelist: David Wood, Brigham Young University

6.06: Pathways into the Accounting Profession**Marriott, M1 Level, George Washington University***Accounting - 1.8 CH*

Moderator: Norma Montague, Wake Forest University

Panelists: Rachel Cox, Oklahoma State University

Barry Bryan, University of Arkansas

Nathan Herrmann, The University of Texas Austin

Mark Nelson, Cornell University

Denise Probert, University of Colorado

6.07: Implications of Generative AI on Usage and Disclosures for Publications**Marriott, M2 Level, Salon 12***Accounting - 1.8 CH*

Moderator: Jennifer Joe, Virginia Tech University

Panelist: Karen Sedatole, Emory University

Stephanie Austin, AAA Senior Director, Publications and Content Strategy

Dan O'Leary, University of Southern California

Ivy Munoko, University of Florida

6.08: ESG Controllershship: Building Competencies for the Emerging Role**Marriott, M2 Level, Salon 10***Accounting - 1.8 CH*

Panelists: Paul Juras, Babson College

Brigitte deGraaff of Vrije Universiteit Amsterdam

6.09: JFAR Editorial Panel**Marriott, M2 Level, Salon 3***Accounting - 1.8 CH*

Moderator: James DiGabriele, Montclair State University

Panelists: Chih-Chen Lee, Northern Illinois University

Richard Riley, West Virginia University

James DiGabriele, Montclair State University

Andi McNeal, Chief Training Officer at the ACFE

4:00 pm–5:30 pm

6.10: What Are National Accounting Standard-Setters Up To?**Marriott, M2 Level, Salon 2***Accounting - 1.8 CH*

Panelist: Katharine Christopoulos, Canadian Accounting Standards Board

6.11: Artificial Intelligence and Accounting: A Vision for Educating the Workforce of Today and Tomorrow**Marriott, M2 Level, Salon 1***Information Technology - 1.8 CH*

Moderator: Stephen Taylor, University of Technology, Sydney

Panelists: Brian Crowley, Deloitte
Chris Vetter, Deloitte**6.12: Missouri Society of CPAs and AICPA Educator Survey****Westin, Meeting Room Level, River Birch Ballroom B***Accounting - 1.8 CH*

Moderator: Joseph Maslott, AICPA & CIMA

Panelists: Kimberly Church, Missouri State University
George Krull, Grant Thornton LLP, Retired**6.13: Strengthening the Pipeline in Two-Year Colleges****Marriott, M4 Level, Monument***Accounting - 1.8 CH*

Moderator: Carolyn Hughes, Asheville-Buncombe Technical Community College

Panelists: Larry Stephens, Austin Community College
Carolyn Hughes, Asheville-Buncombe Technical Community College
Jan Taylor, AICPA & CIMA
Sidney Askew, Borough of Manhattan Community College**PAPER SESSIONS****6.14: American Accounting History****Marriott, M2 Level, Salon 4***Specialized Knowledge - 1.8 CH*

Moderator: Fredrick Asante, Cornell University

Accounting for Lost Functional Currency 'Balancing the Books Amidst Currency Collapse: An Antebellum Southern Bank's Accounting Story.' Robert Russ, Northern Kentucky University; Erin Masters, Northern Kentucky University

Discussant: Louella Moore, Washburn University

Rhetoric, Lobbying, Acquiescence and Normalization: How an Absurd Inventory Method Began and Persists in the United States. Daniel Tinkelman, Brooklyn College—CUNY; Qianhua Ling, Marquette University

Discussant: Vaughan Radcliffe, Western University

The Pennsylvania Railroad, 1849 and the "Invention of Modern Management." Richard Macve, The London School of Economics and Political Science; Keith Hoskin, University of Birmingham

Discussant: Craig Foltin, Cleveland State University

6.15: Investor Judgments 2**Marriott, 2nd Floor, Cherry Blossom***Accounting - 1.8 CH*

Moderator: Allison Hickey, University of Georgia

Can Greenhouse Gas Disclosure Bias Investor Decisions? Experimental Evidence on a Net Zero Fallacy. Marco Meier, Universität Duisburg-Essen; Christian Friedrich, Darmstadt University Technology

Discussant: Stephen Bachmann, University of Pittsburgh

Fool Me Once, Fool Me Twice: Investigating Nuances in Nonprofessional Investors' Judgments Toward CSR Companies Following an Accounting Restatement. Erik Boyle, Idaho State University; Natalia Mintchik, University of Cincinnati

Discussant: Elena Klevisky, University of Tampa

Investors' Reactions to Disclosure of Sustainability Performance: The Role of the Control Environment. Mandy T Ellison, The University of Texas at Austin

Discussant: Allison Hickey, University of Georgia

6.16: Artificial Intelligence and ESG

Westin, Meeting Room Level, Meeting Room 4

Accounting - 1.8 CH

Moderator: Teodora Minkova, Florida Atlantic University

Factors Influencing Auditors' Willingness to Delegate Tasks to Artificial Intelligence: A Study on Trust, Objectivity, and Collaboration. Ivy Munoko, University of Florida; Helen Brown-Liburd, Rutgers, The State University of New Jersey, Newark

Preparing to Work with Generative AI: Short Instructional Cases. Diane Janvrin, Iowa State University; Joy Gray, Bentley University

Does Socially Responsible Investor Attention Influence Firms' ESG Commitment? Maher Kassar, Stevens Institute of Technology; Arion Cheong, Stevens Institute of Technology; Joon Ho Kong, Stevens Institute of Technology; Yu Gu, Rutgers, The State University of New Jersey, Newark

Purposeful Purpose: Firm's Strategic Use of ESG Disclosure Around Earnings Announcement. Shaoyu Liu, Rutgers, The State University of New Jersey, Newark; Arion Cheong, Stevens Institute of Technology

6.17: Who Benefits from Corporate Tax Avoidance?

Westin, Meeting Room Level, Meeting Room 16

Taxes - 1.8 CH

Moderator: Samantha Liew, University of Connecticut

The (Limited) Competitive Advantage of Tax Planning. Ernest Pan, Washington University in St Louis

Discussant: Samantha Liew, University of Connecticut

How Are the Tax Evasion Savings Distributed? Marcelo Ortiz M, Universitat Pompeu Fabra; Juan Imbet, University Paris Dauphine; Vincent Tena, University Paris Dauphine

Discussant: Pamela Strickland, Campbell University

6.18: Audit Firm Communication

Marriott, M2 Level, Salon 8

Auditing - 1.8 CH

Moderator: Beverly Larson, Arizona State University

Do Audit Firms Use Twitter Strategically? Beverly Larson, Arizona State University; Benjamin Hubbard, California State University, San Marcos; Jonathan Black, The University of Melbourne; Theodore Goodman, Purdue University

Discussant: Charles Irons, Georgia Institute of Technology

Shifting Landscape—Examining Formal Communications with the PCAOB. Colleen Boland, University of Wisconsin—Milwaukee; Amanda Convery, University of Delaware; Renee Flasher, The Pennsylvania State University Harrisburg

Discussant: Sajid Kamal, University of Missouri

How Do Auditors Respond to Form 8-K Based Disclosures? Sharif Islam, Southern Illinois University Carbondale; Md. Samsul Alam, University of Derby; Prem Puwanenthiren, University of Westminster

Discussant: Feras Salama, American University of Sharjah

6.19: Audit Quality and Capital Markets

Marriott, M2 Level, Salon 9

Auditing - 1.8 CH

Moderator: ChengErh Huang, Chengchi University

Auditor's Reputation and Cost of Debt. ChengErh Huang, Chengchi University; Qianyi Wang, Zhejiang Gongshang University; Shu-Hsien Lin, Feng Chia University

Discussant: Ying Zhou, University of Connecticut

Heterogeneity in Big 4 Public Accounting Firms. Examining Differences in the Stock Returns of Big 4 Accounting Firm Clients. Hamilton Elkins, University of Saskatchewan

Discussant: Mike Truelson, Mississippi State University

Voluntary Disclosure by Audit Committees and Real Earnings Management. Ben Angelo, Ball State University; Atul Singh, Ball State University; Jason Stanfield, Ball State University; Kyung Yun Lee, Hankuk University of Foreign Studies

Discussant: Hamilton Elkins, University of Saskatchewan

6.20: Miscellaneous Topics in Auditing 2

Marriott, M2 Level, Salon 13

Auditing - 1.8 CH

Moderator: Yinqi Zhang, American University

Hometown Auditor and Audit Quality. Xiaomei Han, Nanjing University of Science and Technology; Li Zhang, Nanjing University of Science and Technology; Yanping Wang, Nanjing University of Science and Technology

Discussant: Youree Kim, Marymount University

Christianity Maturity and Audit Committee and Board Characteristics. Dana Hermanson, Kennesaw State University; Mengtian Li, Brock University; Zhongxia Ye, The University of Texas at San Antonio

Discussant: John Sparger, The University of Texas Rio Grande Valley

Do Non-Audit Services Invite Scrutiny from Regulators? Yinqi Zhang, American University; Gopal Krishnan, Bentley University; Ling Zhou, The University of New Mexico

Discussant: Mary Hayward, Texas Tech University

6.21: Qualitative Audit Market Research

Marriott, M2 Level, Salon 14

Auditing - 1.8 CH

Moderator: Kaitlyn Kroeger, The University of Texas at Austin

Consequences of Public Accounting Offshoring. Kaitlyn Kroeger, The University of Texas at Austin

Discussant: Amanda Convery, University of Delaware

Carbon Accounting Quality: Measurement and the Role of Assurance. Brandon Gipper, Stanford University; Fiona Sequeira, Stanford University; Shawn Shi, University of Washington

Discussant: Xinyi Xie, University of Missouri

Knowledge Transfer Within International Accounting Associations and Networks: Evidence from PCAOB Inspections. Simon Fung, Deakin University; Chang He, City University of Hong Kong; Xindong Zhu, City University of Hong Kong; Zhifeng Yang, Stony Brook University, SUNY

Discussant: Juting Huang, Drexel University

6.22: Diversity Representation: Boards, the Profession, and Education

Westin, Meeting Room Level, Meeting Room 5

Behavioral Ethics - 1.8 CH

Moderator: Dharmendra Naidu, Monash University Clayton

Academic Achievement in the Financial Accounting Course: COVID19 Impact Within the Diversity, Equity, Inclusion and Belonging (DEIB) Framework. Oksana Kim, Minnesota State University; Mankato Robert Rosacker, Minnesota State University Mankato

The Relationship Between the Diversity and Representativeness of Boards of Accountancy and New CPA Candidates. Marshall Pitman, The University of Texas at San Antonio; Cathy McCrary, Georgia Gwinnett College; Denise Dickens, East Carolina University; Wayne Tervo, Murray State University

6.23: Capital Market Determinants of Disclosure

Marriott, 2nd Floor, Dogwood

Accounting - 1.8 CH

Moderator: Bryce Schonberger, University of Colorado Boulder

Political Cost and Non-GAAP Disclosure: Evidence from Sin Firms. Austin Cai, The University of Auckland; Lily Chen, Australian National University; Steven Cahan, The University of Auckland

Discussant: Xingyu Shen, University of Rochester

Do Managers Withhold Bad News? Evidence from Terror Attacks. Jiaman Xu, University College Dublin; Jiafu An, Hong Kong University; Lai Wei, Lingnan University; Shiqi Guo, Shanghai Jiao Tong University

Discussant: Nikki Skinner, University of Colorado Boulder

Does Non-GAAP Reporting Change after Financial Restatements? Christian Sofilkantsch, Nazarbayev University

Discussant: Bryce Schonberger, University of Colorado Boulder

6.24: ESG Ratings

Marriott, 2nd Floor, Magnolia

Accounting - 1.8 CH

Moderator: Jiali Yan, Exeter University

Do Investors Fixate on Commercial ESG Ratings? Mechanical Changes in ESG Ratings and Investor Response. Seungju Choi, University of Miami; Daniele Macciochi, University of Miami; Fabrizio Ferri, University of Miami

Discussant: Reeyarn Li, University of Mannheim

ESG Ratings of ESG Index Providers. Eva (Yifan) Yan, Emory University; Lisa Liu, Columbia University; Shivaram Rajgopal, Columbia University; Sonakshi Agrawal, Columbia University; Suhas Sridharan, Emory University

Discussant: John (Xuefeng) Jiang, Michigan State University

6.25: Financial Market Information

Marriott, 2nd Floor, Scarlet Oak

Accounting - 1.8 CH

Moderator: Lisa Tiplady, Texas A&M University—College Station

The Information Content of Central Bank Disclosures: Firm-Level Evidence from Eurosystem Collateral Haircuts. Ferdinand Bratek, New York University; Aleksander Aleszczyk, New York University; Aytakin Ertan, London Business School

Discussant: Ilona Bastiaansen, University of Notre Dame

Banks' Efficiency Ratio Disclosures. Sudipta Basu, Temple University; Barbara Su, Temple University; Enrique Gomez, Temple University

Discussant: Lisa Tiplady, Texas A&M University—College Station

How Does Recognition of Forward-Looking Estimates Affect Learning when the Underlying is Mostly Determined by Macroeconomic Developments? Xin Lin, ESMT European School of Management and Technology; Matthew Phillips, Massachusetts Institute of Technology; Oliver Binz, ESMT European School of Management and Technology

Discussant: Barbara Su, Temple University

6.26: Information Processing of Analysts

Marriott, 2nd Floor, Tulip

Accounting - 1.8 CH

Moderator: Bingxu Fang, Singapore Management University

Do Analysts Learn from the News Media? Evidence from a Natural Experiment. Rong (Irene) Zhong, University of Illinois at Chicago; Somnath Das, University of Illinois at Chicago

Discussant: Mei Sheng, The University of Hong Kong

ETF Activities and Analysts' Forecasts. Mei Sheng, The University of Hong Kong; Jing Li, The University of Hong Kong; S.P. Kothari, Massachusetts Institute of Technology; Xu Li, The University of Hong Kong

Discussant: Bingxu Fang, Singapore Management University

Mobile Internet and Analyst Forecast Performance. Bingxu Fang, Singapore Management University; Ewa Sletten, The Ohio State University; Sterling Huang, Singapore Management University; Sugata Roychowdhury, Boston College

Discussant: Rustam Zufarov, University of Illinois at Chicago

6.27: Informativeness of Financial Information**Marriott, M2 Level, Salon 7***Accounting - 1.8 CH*

Moderator: TBD

Do Multi-Segment Firms Tell Us Enough About Their Business Segments? Evidence from Segment-Level Data Granularity and Delays in Stock Price Updates. Chengwei Wang, Sungkyunkwan University; C.S. Agnes Cheng, The University of Oklahoma

Discussant: TBD

I Know What You Did in Prior Quarters: On the Informativeness of Non-GAAP Earnings Patterns. Edgar Rodriguez-Vazquez, Baruch College—CUNY; Keehea Moon, The George Washington University

Discussant: Pengkai Lin, Singapore Management University

Is Cash Still King after Going Digital? Revelatory Price Efficiency and Responsive Corporate Savings. Xiaoran Ni, Xiamen University; David Yin, Miami University; Dongxu Li, Xiamen University

Discussant: Johnny Yoon, University of Minnesota, Twin Cities

6.28: Investors and Information Acquisition**Marriott, M2 Level, Salon 15***Accounting - 1.8 CH*

Moderator: TBD

The Primacy Effect in Information Acquisition: Evidence from 10-K Exhibits. Yimeng Li, Tulane University; Stephanie Cheng, Tulane University

Discussant: Haiyi Chen, The University of Texas at San Antonio

The Role of Exhibits in Form 10-K: Evidence from Information Acquisition within the 10-K Bundle. Pengkai Lin, Singapore Management University; Stephanie Cheng, Tulane University; Yimeng Li, Tulane University

Discussant: TBD

The Economic Consequences of Unverifiable Disclosures: Evidence from an Unregulated Marketplace. Chase Potter, Washington State University; Zhonghua Zhang, Washington State University

Discussant: Xuanpu Lin, The University of Hong Kong

6.29: Textual Analysis and Disclosure Informativeness**Marriott, M4 Level, Treasury***Accounting - 1.8 CH*

Moderator: Federico Siano, The University of Texas at Dallas

Bloated Disclosures: Can ChatGPT Help Investors Process Financial Information? Alex Kim, The University of Chicago; Maximilian Muhn, The University of Chicago; Valeri Nikolaev, The University of Chicago

Discussant: Federico Siano, The University of Texas at Dallas

Semantic Progression in Firm Disclosure: The Role of Accounting Conservatism. Jason Moon, Georgia State University

Discussant: Vivek Raval, University of Illinois at Chicago

Algorithmic Trading and Forward-Looking MD&A Disclosures. Yiding Wang, University of Houston—Downtown; Ling Zhang, The University of Oklahoma; Wayne Thomas, The University of Oklahoma

Discussant: Harm Schütt, Tilburg University

6.30: Valuation and Fundamental Analysis II**Marriott, M4 Level, Mint***Accounting - 1.8 CH*

Moderator: Mark Clatworthy, The University of Bristol

The Usefulness of EBITDA Measures. Benjamin Whipple, University of Georgia; Erik Elfrink, University of Georgia; Kurt Gee, The Ohio State University; Robert Hills, The Pennsylvania State University

Discussant: Xiangyu Li, University of Southern California

6.31: Governmental Accounting and a History of the GASB**Marriott, 2nd Floor, Silver Linden***Accounting - 1.8 CH*

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

GASB at 40: A History of Modern Governmental Accounting. Dean Mead, Carr Riggs & Ingram

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

Research on the Performance Management of Carbon Reduction by Local Governments from a Game Perspective—The Case of the Zhejiang Power Restriction Incident. Feng Xiong, Xiamen University; Jingyue Wu, Xiamen University; Xingqiang Du, Xiamen University; Yue Su, Xiamen University**6.32: Contemporary Issues in Managerial Accounting****Marriott, M4 Level, Liberty Salon K***Accounting - 1.8 CH*

Moderator: Zhujin Guo, University of Missouri

Extending Robson's Inscriptions to Management Accounting. Gary Sprakman, York University*Supplier's Right to Initiate and Participate in Customer's Insolvency and Trade Credit.* Shivangi Agarwal, Indian Institute of Management Udaipur; Bhavya Singhvi, Indian Institute of Management Udaipur*Does Political Risk Disclosure Signal CEO Overconfidence, Cost Structure Choice, and Future Performance?* Hoyoung Kim, The University of Texas at Tyler; Indrarini Laksmana, Kent State University; Maretno Harjoto, Pepperdine University*Friends in Need are Friends Indeed: The Effect of Directors' External Network Connections on Supply Chain Related Demand Information Distortions.* Long Thai Bui, The University of Texas at Arlington; Mahmut Yasar, The University of Texas at Arlington; Nandu Nagarajan, The University of Texas at Arlington**6.33: ESG, Managers, and Employees****Marriott, M4 Level, Supreme Court***Accounting - 1.8 CH*

Moderator: Shawn Kim, University of California, Berkeley

Unity or Individuality: Exploring the Impact of CEO Organizational Identification on Corporate Social Responsibility. Jong-Yu Paula Hao, California State University, Long Beach; Chia-Ling Lee, National Chengchi University

Discussant: Rui Ding, Xi'an Jiaotong-Liverpool University

ES-Based CEO Compensation: Theory and Evidence. Jing Li, The University of Hong Kong; Chuan Lin, The University of Hong Kong; Guochang Zhang, The University of Hong Kong; Ke Na, Cheung Kong Graduate School of Business

Discussant: Shawn Kim, University of California, Berkeley

ESG Talent Hiring and ESG Performance. Rui Ding, Xi'an Jiaotong-Liverpool University; Charlie Cai, University of Liverpool; David Xudong Ji, Xi'an Jiaotong-Liverpool University

Discussant: Yuanyuan Chen, City University of Hong Kong

6.34: Strategy, Performance and Turnover**Westin, Meeting Room Level, Meeting Room 2***Accounting - 1.8 CH*

Moderator: Lisa McLuckie Thain, University of North Texas

The Effect of Relative Performance Information on the Performance of Newly Promoted Employees. Ivo Tafkov, Georgia State University; Kaitlin Hudspeth, Georgia State University

Discussant: Grazia Xiong, Utah State University

Enabling Budgeting and Employee Turnover Intentions: The Role of Perceived Organizational Support and Error Climates. Gregory McPhee, Clemson University; Derek Dalton, Clemson University; Lucia Bellora-Bienengraber, University of Groningen

Discussant: Lisa McLuckie Thain, University of North Texas

Strategic Importance and Target Difficulty. Christoph Feichter, WU Vienna University of Economics and Business; Isabella Grabner, WU Vienna University of Economics and Business; Konstantin Gruen, WU Vienna University of Economics and Business

Discussant: Gregory McPhee, Clemson University

4:00 pm–5:30 pm

6.35: Greenwashing and Consequences**Marriott, M4 Level, Liberty Salon I***Personnel/Human Resources - 1.8 CH*

Moderator: William Miller, University of Wisconsin—Eau Claire

(Un)intended Consequences of Capitalizing Research and Development Expenses Under the Tax Cuts and Jobs Act and the Solution. Yongtao Hong, North Dakota State University

Discussant: Jia-Wen Liang, National Chengchi University

Do Companies Use ESG Rating to Divert Attention from Financial Performance? Rimona Palas, College of Law and Business Israel; Dalit Gafni, College of Management-Academic Studies; Dov Solomon, College of Law and Business, Israel; Ido Baum, College of Management-Academic Studies

Discussant: Cynthia R. Phillips, St. John's University

Does Firms' Corporate Social Responsibility Reduce Crime? Chenwei Sun, McMaster University; Gerald J. Lobo, University of Houston; Justin Jin, McMaster University; S.M. Khalid Nainar, McMaster University

Discussant: Zeyue Huang, Southeast University

6.36: Greenwashing and Sustainability**Marriott, M4 Level, Liberty Salon J***Communications and Marketing - 1.8 CH*

Moderator: Sue Cooper, Towson University

Automation's Hidden Traps: M&A Performance Commitments, Robot Application, and Greenwashing in Manufacturing. Zeyong Cao, Xi'an Jiaotong University; Junrui Zhang, Xi'an Jiaotong University

Discussant: Timothy Fogarty, Case Western Reserve University

Do Firms Use B Corp Certification to Greenwash and Mask Unethical Behaviors? An Examination of Certified B Corps' Earnings Management Practices. Lauren Cooper, West Virginia University; Jiahui (Helen) Lu, West Virginia University; Jill Weber, University of Wisconsin—Whitewater

Discussant: Heidi Blakeway-Phillips, Case Western Reserve University

ESOPs and Innovation in Chinese State-Controlled Firms. Ling Mei Cong, RMIT University; Hongmei Xu, Guangdong University of Foreign Studies; Yan Wang, Guangdong University of Foreign Studies

Discussant: Piotr Skomra, Case Western Reserve University

5:30 pm–6:00 pm

Q&A with AAA HQ**Marriott, M1 Level, Georgetown University**Speakers: Yvonne Hinson, Chief Executive Officer
Stephanie Austin, Sr. Director, Publications and Content Strategy
Erlinda Jones, Sr. Director, Meetings and Governance
Steve Matzke, Director, Foundation & Sponsorships
Karen Osterheld, Sr. Director, Center for Advancing Accounting Education**Dinner on Your Own**

Wednesday Speaker

WEDNESDAY PLENARY SPEAKER



**Audrey A. Gramling, Oklahoma State University, President-Elect, American Accounting Association
Plenary Session
Wednesday, August 14, 2024, 8:30 am–9:45 am**

Audrey A. Gramling, PhD, CPA (GA), CIA, has over twenty-five years of higher education experience, including ten years of administrative experience. Audrey served on the AICPA's Auditing Standards Board (2018–2021) and as an Academic Accounting Fellow in the Office of the Chief Accountant at the SEC (2014–2015). Audrey has also served in volunteer roles with the IIA. She served as a Task Force member and Advisory Council member for COSO. Audrey has also held leadership positions with the American Accounting Association.

Audrey is currently Professor and Anadarko Petroleum Corporation Endowed Chair in the School of Accounting at Oklahoma State University. Before earning her Ph.D. at The University of Arizona, Audrey worked as an external and internal auditor.

She has received multiple awards, including the Kennesaw State University Coles College Distinguished T.P. Hall Service Award and Distinguished Professor Award.

Audrey's research focuses on the decision behavior of auditors, external auditor independence, internal auditing, and internal controls. She has numerous articles in academic journals and practitioner publications. Audrey currently serves or previously has served on the Editorial Boards of several journals.

8:00 am–11:00 am

Member Services/Help Desk

Marriott, M2 Level, Marquis Ballroom Foyer

Service Project

Marriott, M2 Level, Marquis Ballroom Foyer

8:00 am–2:00 pm

Registration

Marriott, M2 Level, Marquis Ballroom Foyer

8:30 am–9:45 am

Plenary Session

Marriott, M2 Level, Marquis Ballroom 5/6

Accounting - 1.2 CH

Speaker: Audrey A. Gramling, Oklahoma State University, President-Elect, American Accounting Association

Award Presentations to include:

Competitive Manuscript Award

Jen Choi, University of Michigan

Gurpal S. Sran, New York University

Notable Contributions to Accounting Literature Award (sponsored by Association of International Certified Professional Accountants)

Michelle Nessa, Michigan State University

Casey M. Schwab, University of North Texas

Bridget Stomberg, Indiana University Bloomington

Erin M. Towery, University of Georgia

Outgoing Board of Directors and Council Chair Recognitions

Mark C. Dawkins, University of North Florida, Past-President

Anne M. Farrell, Miami University, Vice President-Finance

Sarah E. McVay, University of Washington, Vice President-Research & Publications

Timothy J. Rupert, Northeastern University, Director-Focusing on Segments

Sidney Askew, Borough of Manhattan Community College—CUNY, Outgoing Council Chair

The Accounting Review Outstanding Reviewer Award

Matthew J. Beck, The University of Kansas

Clara Xiaoling Chen, University of Illinois at Urbana-Champaign

Brant E. Christensen, Brigham Young University

Christine Cuny, New York University

Peter R. W. Demerjian, Georgia State University

Atif Ellahie, The University of Utah

Elia Ferracuti, Duke University

Stephen A. Glaeser, The University of North Carolina at Chapel Hill

Jonas Heese, Harvard University

Eric R. Holzman, Indiana University Bloomington

Michael J. Jung, University of Delaware

Bryce Schonberger, University of Colorado Boulder

Sarah B. Stuber, Texas A&M University

Ivo D. Tafkov, Georgia State University

Christina Zhu, University of Pennsylvania

8:30 am–9:45 am

AICPA Distinguished Achievement in Accounting Education Award

Vernon Richardson, The University of Arkansas

Beta Alpha Psi Outstanding Faculty Advisor Award

Jason Porter Washington State University, Delta Epsilon Chapter (Posthumously)

Mark Judd, University of San Diego, Zeta Kappa Chapter

Colby Lakes, Auburn University, Epsilon Omicron Chapter

Aileen Farrelly, Manhattan College, Lambda Pi Chapter

9:45 am–10:15 am

Coffee Break

Marriott, M4 Level, Independence Ballroom Foyer

Marriott, M2 Level, Marquis Ballroom Foyer

Westin, Ballroom Level, Rock Creek Ballroom Foyer

10:15 am–11:45 am

PANEL SESSIONS

7.01: Navigating the Challenges of ESG Performance Measurement Under New SEC Reporting Standards

Marriott, M3 Level, Chinatown

Accounting - 1.8 CH

Moderator: Steven Isberg, Towson University

Panelists: Sue A. Cooper, Phd—Towson University

Meng Guo, PhD—Eastern Connecticut University

Andrea Faulkner, MBA & PhD Student—The University of Texas at San Antonio

7.02: Incorporating Artificial Intelligence Research Tools in Ph.D. Student Training

Westin, Ballroom Level, Rock Creek Ballroom C

Information Technology - 1.8 CH

Moderator: Alisa Brink, Virginia Commonwealth University

Panelists: Chris Agoglia, University of Massachusetts Amherst

Hussein Issa, Rutgers, The State University of New Jersey

Karen Sedatole, Emory University

Benjamin Chapin, Virginia Commonwealth University

7.03: Securing the Pipeline through ESG—What Are Young Professionals Working On?

Marriott, M2 Level, Salon 10

Accounting - 1.8 CH

Moderator: Varun Jain, Miles Education

Panelists: Caroline Patterson, Deloitte

Minjun Yuh KPMG

Ashlyn Coleman, PwC

7.04: Engaging the Next Generation of Accounting and Valuation Professionals

Marriott, M4 Level, Archives

Accounting - 1.8 CH

Moderator: Stephani Mason, DePaul University

Panelists: Kirstine Fors, Gross, Mendelsohn and Associates

Susan DuRoss, Harvest Investments

Crystal Cooke, Director - Diversity & Inclusion, AICPA & CIMA

7.05: FASB/IASB/SEC Update Panel**Westin, Ballroom Level, Rock Creek Ballroom B***Accounting - 1.8 CH*

Moderator: Daniel Wangerin, University of Wisconsin
 Panelists: Christine Botosan, FASB
 Jonathan Wiggins, US Securities and Exchange Commission
 Zach Gast, International Accounting Standards Board

7.06: EY Academic Resource Center (EYARC): Further Exploration into the EYARC Experience Tool and Other New EYARC Curriculum**Marriott, M2 Level, Salon 12***Accounting - 1.8 CH*

Moderator: Joni Fisher, EY
 Panelists: David Wood, Brigham Young University

7.07: Bridging the Gap from College to Career: Retooling Your Classroom for Tomorrow's Accountants**Marriott, M2 Level, Salon 1***Accounting - 1.8 CH*

Panelists: Amy Ford, Western Illinois University
 Denise Probert, University of Colorado Boulder

7.08: Teaching with Efficiency and Grace in Large-Enrollment Classes (and Small Classes Too!)**Marriott, M4 Level, Capitol/Congress***Accounting - 1.8 CH*

Moderator: Wendy Tietz, Kent State University
 Panelists: Jill Mitchell, University of Virginia
 Jennifer Cainas, University of South Florida
 Melissa Larson, Brigham Young University

7.09: Creating Regular and Substantive Interaction in Online Accounting Courses**Marriott, M2 Level, Salon 3***Accounting - 1.8 CH*

Moderator: Tracie Miller, Franklin University
 Panelist: Don Frey, The University of Arizona
 Stephanie Poindexter (Swaim), Dallas College
 Tracie Miller, Franklin University

PAPER SESSIONS**7.10: Accounting History Dialogue Session****Marriott, M2 Level, Salon 4***Specialized Knowledge - 1.8 CH*

Moderator: Yvette Lazdowski, University of New Hampshire

Sixty Years of Accounting Research: A Review. Shawki Farag, The American University in Cairo

Exploring Infographics in Accounting History: From the Web Accessible Data Bases and Narratives to Visualization. Jennifer Reynolds-Moehrle, University of Missouri—St. Louis; Gary Previts, Case Western Reserve University

A Network Analysis and Visualization Approach to Understanding the Early Influences and Relationships of Robert Sprouse. Keegan Maguigan, University of Maryland College Park; Peter Oehlers, West Chester University

A Text-Mining Investigation of 'The Color Line' in Afro-Centric Accounting Research. Louella Moore, Washburn University; Ferhat Zengul, The University of Alabama at Birmingham; Nurettin Oner, The University of Alabama at Birmingham

7.11: CEO and Social Media Decision Making**Marriott, 2nd Floor, Cherry Blossom***Accounting - 1.8 CH*

Moderator: Sangmok Lee, Michigan State University

Does Divergence of Opinions Make Better Minds? Evidence from Social Media. Junhong Yang, University of Sheffield; Mustabsar Awais, Aston University

Discussant: Sangmok Lee, Michigan State University

7.12: Cybersecurity 2**Marriott, M2, Salon 7***Information Technology - 1.8 CH*

Moderator: Assyad Al-Wreikat, Frostburg State University

Evolution of Cybersecurity Disclosure. Maryam Firoozi, Carleton University; Sana Mohsni, Carleton University

Discussant: TBD

Systematic Literature Review on Cybersecurity Risk Disclosure. Dina El Mahdy, Morgan State University; Ba'aba Sule, Morgan State University; Denis Gracanin, Virginia Tech; Mohamed Eltoweissy, Morgan State University

Discussant: TBD

7.13: Financial Statement Tax Disclosures**Marriott, 2nd Floor, Dogwood***Taxes - 1.8 CH*

Moderator: Enshuai Yu, Boston College

Are Accounting Reserves Biased? Evidence from the Deferred Tax Valuation Allowance. Russ Hamilton, Southern Methodist University; Jeff Yu, The University of Arizona; Nilabhra Bhattacharya, Southern Methodist University

Discussant: Taylor James, University of Southern California

Schedule UTP Disclosure & Unwinding of Uncertain Tax Benefits. Carolyn Previti, Seton Hall University

Discussant: Enshuai Yu, Boston College

Do Analysts Anticipate the Use of Slack in Quarterly Effective Tax Rates? Sarah Parsons, Sacred Heart University

Discussant: Colin Koutney, George Mason University

7.14: Audit Fees**Marriott, 2nd Floor, Scarlet Oak***Auditing - 1.8 CH*

Moderator: Myojung Cho, Pace University

The Contradictions and Perplexities in the Role of Auditor: Evidence from Taiwan. Wen-Jye Hung, Minjiang University; Pei-Gi Shu, Fu Jen Catholic University; Yamin Wang, Bentley University; Yin-Hua Yeh, National Chiao Tung University*Is Scrutiny by Plaintiffs' Lawyers Associated with Audit Outcomes?* Myojung Cho, Pace University; Feiqi (Freddy) Huang, Pace University; Gopal Krishnan, Bentley University; Xin Luo, Marquette University**7.15: Financial Distress and Audit Outcomes****Marriott, 2nd Floor, Tulip***Auditing - 1.8 CH*

Moderator: Viet Pham, Susquehanna University

Do Audit Clients' Financial Distress Indications Impact the Disclosure of Key Audit Matters (KAMs)? Li Jen He, National Yunlin University of Science and Technology; Ya-Han Lee, PwC Taiwan

Discussant: Colin Tipton, Temple University

Client Lending Relationships and Audit Production. Viet Pham, Susquehanna University; Jie Hao, Susquehanna University

Discussant: Md Safayat Hossain, University of New Hampshire

Machine Learning Technology as a Complement to Auditor Anomaly Detection: An Evaluation of Bank Going Concern Opinions. Stuart Dearden, University of Nebraska—Lincoln; Emily Hunt, Louisiana Tech University; Joshua Hunt, Louisiana Tech University; Vernon Richardson, University of Arkansas

Discussant: Thomas Ruchti, Office of Financial Research

7.16: Miscellaneous Topics in Auditing 3

Marriott, M2 Level, Salon 8

Auditing - 1.8 CH

Moderator: Mohammad Nazrul Islam, University of New Mexico

The Timing of Auditor Changes and the Disclosure of Key Audit Matters. Hsiang-Tsai Chiang, Feng Chia University; Jing-Yan Huang, National Yunlin University of Science and Technology; Li Jen He, National Yunlin University of Science and Technology

Auditor Conservatism and Corporate Cash Holdings: Evidence from Quasi Natural Experiment. Mohammad Nazrul Islam, The University of New Mexico; S. M. Zahid, Robert Morris University

Good Question or Good Answer? Irrelevant Answers of Management and Convertible Bond Value Deviation Rate. Songsheng Chen, Beijing Institute of Technology; Jingjuan Wang, Beijing Institute of Technology; Yuanyuan Yang, Beijing Institute of Technology

7.17: Qualitative Audit Quality Research

Marriott, M2 Level, Salon 9

Auditing - 1.8 CH

Moderator: Feras Salama, American University of Sharjah

Determinants and Market Consequences of Audit Partner Changes after Restatements. James Lawson, Bucknell University; Daniel Street, Bucknell University

Discussant: Ashleigh Bakke, Oklahoma State University

General Counsel Characteristics and Financial Reporting Quality. John Sparger, The University of Texas Rio Grande Valley; Divesh Sharma, Kennesaw State University

Discussant: Yiyi Zhang, Youngstown State University

Organizational Form and Audit Pricing. Hajar El Mouttaqui, American University of Sharjah; Feras Salama, American University of Sharjah

Discussant: Claire Costin, University of Portland

7.18: Construct Validity and Measurement: Voluntary Disclosure

Westin, Meeting Room Level, Meeting Room 2

Accounting - 1.8 CH

Moderator: Jason Xiao, Binghamton University, SUNY

Different Types of Information Processing Costs and Voluntary Disclosure. Chongho Kim, Seoul National University; Jung Min Kim, Northwestern University

Discussant: Nhat Nguyen, Colorado State University

As-Reported Corporate Issued Guidance and Forward-Looking Information. Jedson Pinto, The University of Texas at Dallas; William Mayew, Duke University; Xiaoxi Wu, Bocconi University

Discussant: Jeffery Piao, University of Missouri

Analysts' Forecast Dispersion and Uncertainty About the Past. Min Park, The University of Kansas; Tzachi Zach, The Ohio State University

Discussant: Jason Xiao, Binghamton University, SUNY

7.19: Current Issues in Voluntary Disclosure (Non-Earnings)

Westin, Meeting Room Level, Meeting Room 3

Accounting - 1.8 CH

Moderator: Jiaman Xu, University College Dublin

Is Tone in Voluntary Disclosure Credible? Shiva Sivaramakrishnan, Rice University; Jalaj Pathak, IIM, Lucknow; Rustam Zufarov, University of Illinois at Chicago; Sudhakar Balachandran, University of Illinois at Chicago

Discussant: Kerry Xiao, The Hong Kong University of Science and Technology

Do Managers Disclose or Withhold COVID-19 Disclosures? Evidence from 10-Q Filings. Jie Hao, Susquehanna University; Hui Lin, DePaul University; Viet Pham, Susquehanna University

Discussant: Jiaman Xu, University College Dublin

7.20: Financial Reporting Properties I

Westin, Meeting Room Level, Meeting Room 5

Accounting - 1.8 CH

Moderator: Dongoh Shin, University of Colorado Boulder

Antitrust Laws and Conditional Conservatism. Yi Liang, University of Virginia; Sudipta Basu, Temple University

Discussant: Eunyoung Lee, The University of Utah

Public Peers and Private Firm Capital Raising. Alexandra Coble, University of Pennsylvania

Discussant: Dongoh Shin, University of Colorado Boulder

7.21: Individual and Corporate Social Responsibility

Westin, Meeting Room Level, Meeting Room 8/9

Accounting - 1.8 CH

Moderator: Xinjie Ma, National University of Singapore

Some Bonuses are Bigger than Others? Benchmark-Beating Pressure and the Gender Pay Gap. Lucas Lee, Yale University

Discussant: Simmi Mookerjee, University of Virginia

The Strategic Value of Corporate Philanthropy: An Event Study Analysis of Market Reactions to Charitable Donations. Saam Benjamin Mahmoodian, Vienna University of Economics and Business

Individual and Corporate Social Responsibility: Redemption of Excessive Executive Pay? Qiu Chen, University of Ottawa; Shujun Ding, University of Ottawa

Discussant: Xinjie Ma, National University of Singapore

7.22: Investors' Use of Financial Information I

Westin, Meeting Room Level, Meeting Room 10/11

Accounting - 1.8 CH

Moderator: Carmen Payne Mann, University of Southern California

You Have a Point—But a Point Is Not Enough: The Case for Distributional Forecasts of Earnings. Iliia Dichev, Emory University; Donald Lee, Emory University; Jianxin Zhao, Emory University; Xinyi Huang, Emory University

Discussant: Carmen Payne Mann, University of Southern California

An Investigation into SEC Efforts to Reduce Processing Costs: Evidence from the Hyperlink Mandate. Nikki Skinner, University of Colorado Boulder; Laura Griffin, University of Colorado Boulder; Sarah Zechman, University of Colorado Boulder

Discussant: Haiyi Chen, The University of Texas at San Antonio

7.23: Regulation I

Westin, Meeting Room Level, Meeting Room 15

Accounting - 1.8 CH

Moderator: Shawn Kim, University of California, Berkeley

Every Vote Counts: Mandatory Disclosure and Voting Outcomes. Nan Li, University of Minnesota, Twin Cities; Johnny Yoon, University of Minnesota, Twin Cities

Discussant: Alibek Korganbekov, Boston University

Does Regulatory Intensity Improve Financial Reporting Quality? Md Nazmul Islam, University of North Texas; Pradeep Sapkota, University of North Texas; Richard Cazier, University of North Texas

Discussant: Jaesik Kim, Indiana University Bloomington

How Do Multiple Regulators Regulate? Evidence from Fairness Opinion Providers' Conflict of Interest Disclosures. Rachel Geoffroy, The Ohio State University; Claudia Imperatore, Bocconi University; Lisa Liu, Columbia University; Philip Berger, The University of Chicago

Discussant: Shawn Kim, University of California, Berkeley

7.24: Textual Analysis and Disclosure: Employee Information**Westin, Meeting Room Level, Meeting Room 16***Accounting - 1.8 CH*

Moderator: Elia Ferracuti, Duke University

The Transfer of Corporate Disclosure Practices Through Accounting Employee Movements. Till Muenster, University of Münster; Christoph Watrin, University of Münster; Julius Borghard, University of Münster

Discussant: Claudia Imperatore, Bocconi University

Internal Information Asymmetry and Decentralized Disclosure: Evidence from Textual Analysis of Company Responses to Investor Questions. Kelly Huang, Florida International University; Guang Ma, Rutgers, The State University of New Jersey; Meng Li, The University of Oklahoma; Stanimir Markov, The University of Texas at Dallas

Discussant: Jason Chen, University of Illinois at Chicago

7.25: Accounting and the Public Sector**Marriott, 2nd Floor, Silver Linden***Accounting - 1.8 CH*

Moderator: Dean Mead, Carr Riggs & Ingram

Industry Political Affiliation and State Economic Outcomes. Judith Hermis, Saint Mary's College of California; Laura Alford, Texas A&M University—Texarkana; Robert Eger, Bellarmine University; Stephen Hansen, University of Southern Maine**7.26: Other Topics on Accounting Information****Westin, Meeting Room Level, Meeting Room 4***Accounting - 1.8 CH*

Moderator: Daniel Gyung Paik, University of Richmond

The Effect of App Launches on Analysts' Use of Existing Information Sources. Minjae Koo, The Chinese University of Hong Kong; Han Stice, George Mason University; Mary Lee, ESSEC Business School; Volkan Muslu, University of Houston

Discussant: Yifan Zhang, The University of Texas at Dallas

On Earnings and Cash Flows as Predictors of Future Cash Flows of Private Firms. Aljosa Valentincic, University of Ljubljana; Wayne Landsman, The University of North Carolina at Chapel Hill

Discussant: Lu Lu, Western Illinois University

7.27: Corporate Planning**Marriott, M4 Level, Treasury***Accounting - 1.8 CH*

Moderator: Daniel Gyung Paik, University of Richmond

Detecting Budget Slack in Participative Budgeting Using ChatGPT. Yasheng Chen, Xiamen University; Xin Xu, Sun Yat-sen University; Yuhong Tu, Xiamen University*Impact of Queues and Congestion on Costs and Profits.* Hirohisa Hirai, Kanagawa University; Hiroto Kataoka, Meiji University*Strategic Resurgence: Identifying Critical Drivers of Corporate Turnaround Through Consulting Services and the Imperative of Data Quality Enhancement.* Laura Packheiser, TU Dortmund University*Sustainability-Oriented Targets in Executive Compensation—Symbolic Measures or Significant Catalyst for a Sustainable Transition?* Alexander Hofer, Vienna University of Economics and Business; Ewald Aschauer, WU Vienna University of Economics and Business; Patrick Velte, Leuphana University of Lüneburg**7.28: ESG Research in Managerial Accounting****Marriott, M4 Level, Salon K***Accounting - 1.8 CH*

Moderator: Lisa Ricci, Simon Fraser University

Does a Founder's Cultural Imprint Affect ESG Performance? Yuanyuan Chen, City University of Hong Kong; Jin Jiang, Xi'an Jiaotong-Liverpool University; Phyllis Mo, City University of Hong Kong

Does the Pay Disclosure of Name Executive Officers Alleviate the Agency Problem? Jia-Wen Liang, National Chengchi University; Shing-Jen Wu, Soochow University

Do Creditors Value a Company's Sustainable Supply Chain Management? Evidence of Sustainability Reports from Taiwan. Hsueh-Sheng Lu, National Cheng Kung University; Chih-Chen Lee, Northern Illinois University; Hua-Wei Huang, National Cheng Kung University; Shih-Bin Wu, National Cheng Kung University

The Effect of Hotel Digital Capacity and Innovation Ecosystem Cooperation in Digital Innovation for Food Waste Reduction. Rogério Lunkes, Universidade Federal de Santa Catarina; Fabricia Silva da Rosa, Universidade Federal de Santa Catarina; Joice Denise Schäfer, Universidade Federal de Santa Catarina; Mauricio Codesso, Northeastern University

Managerial Incentive Diffusion and Decarbonization Rates. Shirley Lu, Harvard University; George Serafeim, Harvard University; Trang Nguyen, Harvard University

7.29: Executives and Earnings Quality

Marriott, M4 Level, Supreme Court

Accounting - 1.8 CH

Moderator: Gary Lee, Drexel University

Managerial Ability, Audit Quality, and Audit Report Lag. Sheng Liu, Northeastern Illinois University; Yang Li, Montclair State University; Yaou Zhou, Rutgers, The State University of New Jersey, Camden

Discussant: Kristin Stack, The University of Kansas

Earnings Management in B2B and B2C Firms. Dipankar Ghosh, The University of Oklahoma; Andrew Snyder, The University of Oklahoma; Richard Price, The University of Oklahoma

Discussant: Katherine (Kexin) Yu, University of Cincinnati

Interim CEOs and Investor Perceptions of the Earnings Quality. Chieh Lin, University of Arkansas at Little Rock; Pei Ru Tsai, National Cheng Kung University; Ting-Kai Chou, National Cheng Kung University; Wan-Ci Huang, National Cheng Kung University

Discussant: Gary Lee, Drexel University

7.30: Framing Contracts and Performance

Marriott, M4 Level, Mint

Accounting - 1.8 CH

Moderator: Matthew Sooy, Western University

Faster or Slower than Expected: Either is a Bad Signal if You Are Already Disliked. Aubrey Whitfield, University of Massachusetts Amherst; Jeremiah Bentley, University of Massachusetts Amherst; Matthew Sherwood, University of Massachusetts Amherst

Discussant: Hayden Gunnell, Emory University

Time and Numbers: An Experimental Inquiry into Risk Management. Timothy Fogarty, Case Western Reserve University; C. David Gletsu, Case Western Reserve University

Discussant: Aubrey Whitfield, University of Massachusetts Amherst

How Does Contract Frame Impact Effort Persistence? Dan Way, Villanova University; Jared Koreff, Trinity University; Kazeem Akinyele, University of Wisconsin–Oshkosh

Discussant: Matthew Sooy, Western University

7.31: CSR Antecedents

Marriott, M4 Level, Liberty Salon I

Management Services - 1.8 CH

Moderator: Kari Mitchell, Oklahoma State University

Director Climatic Disaster Experience and Corporate Climate Risk Disclosure. Rui Wang, Lingnan University

Discussant: Katherine (Kexin) Yu, University of Cincinnati

Does Executives' Managerial Ability Influence Firms' ESG Disclosure Decisions? Chih Fang, Morgan State University; Huey-Lian Sun, Morgan State University

Discussant: Anthony Bucaro, Case Western Reserve University

The Glory of Family: How Do Clans Influence CSR Performance of Family Firms. Zeyue Huang, Southeast University; Chong Ning, Shandong University; Xue Li, Xiamen University

Discussant: Tammy Waymire, GASB

10:15 am–11:45 am

7.32: CSR and Investing**Marriott, M2 Level, Liberty Salon J***Finance - 1.8 CH*

Moderator: Chuan Qin, Rutgers, The State University of New Jersey

Geographic Distribution of Investors and ESG Performance. Chengfeng Du, University of Massachusetts Lowell; Khondkar Karim, University of Massachusetts Lowell; Huiqi Gan, University of Massachusetts Lowell

Discussant: Deonette Lambert, University of Illinois at Urbana-Champaign

When Responsible Investing Meets the Financial Materiality of ESG Standards. Luo Changtuo, Peking University; Danqi Hu, Peking University

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

7.33: Education and Technology Acceptance**Marriott, 2nd Floor, Magnolia***Information Technology - 1.8 CH*

Moderator: Salem Boumediene, University of Illinois at Springfield

Management Accounting and Data Analytics: Technology Acceptance from the Educational Perspective. Anna Vysotskaya, Lincoln International Business School

Discussant: Jiaqi Sun, Rutgers, The State University of New Jersey, Newark

What Determine University Accounting Students' Cognitive Acceptance of Artificial Intelligence Deployment in the Accounting Profession? Bixia Xu, Wilfrid Laurier University

Discussant: Salem Boumediene, University of Illinois at Springfield

7.34: Intentionally Skipped**7.35: Accounting Pipeline Research II****Marriott, M2 Level, Salon 13***Accounting - 1.8 CH*

Moderator: Sidney Askew, Borough of Manhattan Community College

Public Accounting: Experience and Lessons to Learn. Lucy Lim, Howard University

Discussant: Pu Gu, Boston College

Amboy Specialty Foods: A Cheesy Investigation. Susan Curtis, University of Illinois at Urbana-Champaign; Dimitri Yatsenko, University of Wisconsin–Whitewater; Elena Klevisky, University of Tampa; Robert Rankin, Texas A&M University–Commerce; Sarah Fulmer, California State University, Fullerton*Accounting into the Future: An Application of Situated Expectancy Value and Prospect Theories on Accounting Career Intentions.* Sally Yorke, Hong Kong Metropolitan University; Augustine Donkor, Murdoch University; Joseph Yui-yip Lau, The Hong Kong Polytechnic University; Kwadjo Appiagyei, Kwame Nkrumah University of Science and Technology; Theodora Ekuu Aryee, Ashesi University

10:15 am–5:30 pm

Faculty-Student Collaborations in Accounting (FASTCA)**Marriott, M1 Level, George Washington University***Accounting - 5.4 CH*

12:00 pm–1:30 pm

Lunch on Your Own

Faculty-Student Collaborations in Accounting—FASTCA-24

Wednesday August 14, 2024 ~ 10:15 am–5:30 pm

Marriott, M1 Level, George Washington University

10:15 am–10:20 am **FASTCA-24 Welcome**

Marsha M. Huber, University of Missouri–Kansas City

10:20 am–11:45 am **FASTCA-24: Session I**

The Evolution of Education Requirements for the CPA Exam Creating the 150-Hour Rule

Daniel Gyung Paik, University of Richmond

Joe Hoyle, University of Richmond

Steve Xinyao Wang, University of Richmond

Evaluation of the Cloud Classroom's Application Effect on International Course Teaching of Accounting Major

Xin Chen, ShanDong University

Bo Li, ShanDong University

Yan Liu, ShanDong University

Zhiping Zhang, ShanDong University

He Gao, ShanDong University

Shiyuan Gao, Shandong University

Spider Business School: Understanding and Improving Cost Structure

Abdullah Kumas, University of Richmond

Zach Duray, University of Richmond

12:00 pm–1:45 pm **Lunch on Your Own Break**

2:00 pm–3:30 pm **FASTCA-24: Session II**

Family CEOs vs Nonfamily CEOs in Family Firms: Who Performs Better in ESG Practices

Jin-hui Luo, Xiamen University

Yilong Wu, Xiamen University

Jason Zezhong Xiao, University of Macau

Does Corporate Social Media Information Disclosure Affect Analyst Behavior? Text Analysis Research Based on Weibo

Peng Wu, Southeast University

Jieyu Ren, Southeast University

Run Wang, Southeast University

Liya Hou, St. Cloud State University

Collusion or Supervision? Between Auditor and Audit Firm Tax Planning's Perspective

Yamin Wang, Bentley University

Wen-Jye Hung, Minjiang University

Yuru Lin, Minjiang University

Zehao Qian, Minjiang University

Yan Wang, Minjiang University

3:30 pm–4:00 pm **Coffee Break**

FASTCA-24 *continued*

4:00 pm–5:30 pm

FASTCA-24 Session III

Unveiling the “Black Box”: Exploring Unexplored Factors in Accounting Education’s Impact on Minority-Owned Entrepreneurs

Xiaoli Yuan, Grand Canyon University

Identity, Trust, and Tax Morale

Anne Magro, George Mason University

Lidiya Muche, George Mason University

How Does Auditor Tenure Affect Cybersecurity Risk?

Rixing Lou, California State University, Monterey Bay

Berelim Bautista, California State University, Monterey Bay

Shaowen Hua, California State University, Monterey Bay

Selection Committee Members

Marsha M. Huber, University of Missouri–Kansas City

Chenchen Huang, Frostburg State University

PAPER SESSIONS

8.01: Textual Analysis**Marriott, M2 Level, Salon 7***Information Technology - 1.8 CH*

Moderator: Mohammad Tavakolifar, Northeastern Illinois University

Beyond Bag-of-Words: Capturing Context in Corporate Disclosure with Advanced Textual Analysis. Phoebe Yu, Bentley University

Discussant: Yiyang Zhang, Youngstown State University

Enhancing Continuous Auditing with Large Language Models: A Framework for Cross-Verification Using Exogenous Textual Data. Huaxia Li, Rutgers University; Heejae Lee, Rutgers, The State University of New Jersey, Newark; Marcelo de Freitas, Universidade Federal de Santa Catarina; Miklos Vasarhelyi, Rutgers, The State University of New Jersey, Newark

Discussant: TBD

Pay for Performance: A Comparative Analysis of Machine Learning Models for CEO Compensation Prediction. Mahfuja Malik, Sacred Heart University; Eman Abdelfattah, Sacred Heart University

Discussant: Anna Vysotskaya, Lincoln International Business School

8.02: Capital Gains Taxes**Marriott, M4 Level, Mint***Taxes - 1.8 CH*

Moderator: William Snyder, George Mason University

Capital Gains Tax Intertemporal Discontinuity as A Tobin's Tax and the Inhibition of Informed Trading. Zhen Li, National University of Singapore; Li Huang, Shanghai Jiao Tong University

Discussant: William Snyder, George Mason University

Capital Gains Taxes and Acquisition-Motivated IPOs. Enshuai Yu, Boston College; Ben Yost, Boston College

Discussant: Jennifer Glenn, The Ohio State University

8.03: Auditor Information Sharing**Marriott, M2 Level, Salon 14***Auditing - 1.8 CH*

Moderator: Zihui Li, City University of Hong Kong

Multi-Office Audit Partners and Audit Implications. Meng Li, Temple University

Discussant: Daniel Street, Bucknell University

Social Ties Across Audit Offices and Audit Quality. Wenyin Li, The University of North Carolina at Charlotte

Discussant: Zihui Li, City University of Hong Kong

8.04: Client Characteristics and Audit Quality**Marriott, 2nd Level, Marquis Ballroom 15***Auditing - 1.8 CH*

Moderator: Jake Sigler, Xavier University

The Importance of Chief Audit Executive Prominence within an Organization. Nico Arguello, The University of Tennessee; Lauren Cunningham, The University of Tennessee; Terry Neal, The University of Tennessee*Following the Leader: Accounting Firm CEO Characteristics and Audit Outcomes.* Jake Sigler, Xavier University; Meiling Zhao, Chinese University of Hong Kong*The Relationship Between Improvements to Internal Controls Using Control Self-Assessment and Audit Fees—Evidence from Japan.* Hiroshi Uemura, Kochi University of Technology*External Auditor Responses to Female CFO, Analyst Following and ESG Rating: Malaysian Evidence.* Wan Nordin Wan Hussin, Taylor University**8.05: Intentionally Skipped**

8.06: Qualitative and Behavioral Audit Research**Marriott, M4 Level, Treasury***Auditing - 1.8 CH*

Moderator: Tonghui Xu, The University of Kansas

Internal Control Weakness Reporting's Influence on Audit Quality in G20 Publicly Traded Companies: Evaluating Enforcement Dynamics. Patrícia Pain, Universidade Federal do Espírito Santo; Vagner Marques, Universidade Federal do Espírito Santo*Polish or Purge? The Effects of PCAOB AS 3101 on Management's Critical Accounting Estimates.* Tonghui Xu, The University of Kansas; Chan Li, The University of Kansas; Nathan Lundstrom, The University of Kansas; Ryan Robinson, The University of Kansas*An Experimental Study on Artificial Intelligence and Accounting Estimates.* Max (Masafumi) Nakano, Toyo University**8.07: Disclosure Externalities****Marriott, 2nd Floor, Silver Linden***Accounting - 1.8 CH*

Moderator: Yifei Lu, University of Illinois at Urbana-Champaign

Common Ownership and Non-GAAP Reporting. Han Xiao, The Hong Kong University of Science and Technology; Charles Hsu, The Hong Kong University of Science and Technology; Ruichao Zhu, The Hong Kong University of Science and Technology

Discussant: Sajid Kamal, University of Missouri

Corporate Disclosure and Local Household Spending. Brandon Gipper, Stanford University Jinhwan Kim, Stanford University; Laura Gu, The University of Chicago; Suzie Noh, Stanford University

Discussant: Felipe Bastos Gurgel Silva, University of Missouri

Inter-Firm Network and Management Forecast. Nhat Nguyen, Colorado State University; Minsup Song, Sogang University; Sung-Han (Sam) Lee, Iowa State University

Discussant: Yifei Lu, University of Illinois at Urbana-Champaign

8.08: Financial Reporting Properties II**Marriott, 2nd Floor, Tulip***Accounting - 1.8 CH*

Moderator: Jeffery Piao, University of Missouri

Asymmetric Cycles and Asymmetric Accounting. Chunxiao Xue, Wenzhou-Kean University; Ellen Wang, University of Houston; Tong Lu, University of Houston

Discussant: Jeffery Piao, University of Missouri

Business Revolution and Accounting Properties: A Study of Digital Transaction and Accounting Information Timeliness and Accuracy. Di Guo, Hong Kong Baptist University; Fang Zhang, Hong Kong Baptist University; Lili Jiu, Xi'an Jiaotong-Liverpool University*Asymmetric Timeliness in Earnings: Insights from Earnings Disaggregation.* Stephen Taylor, University of Technology, Sydney; Andrew Jackson, UNSW Sydney; Yaowen Shan, University of Technology, Sydney

Discussant: Hyun Jung Rim, The George Washington University

Can Comparability Be Attained by Satisfying Relevance? Kunchih Chen, National Taiwan University; Gerald J. Lobo, University of Houston; Qian Yi Wang, National Chengchi University; Wuchun Chi, National Chengchi University

Discussant: Jenny Kim, University of Colorado Boulder

8.09: Intra-Firm Data and Voluntary Disclosure**Marriott, M2 Level, Salon 1***Accounting - 1.8 CH*

Moderator: Hunter Pearson, University of Oregon

Website Cookies and Voluntary Disclosure. Junhao Liu, University of Toronto

Discussant: Hunter Pearson, University of Oregon

SEC Investigations and Opportunistic Non-GAAP Reporting. Matthew Hinton, Toronto Metropolitan University

Discussant: Kavi Thakkar, The Pennsylvania State University

Investor Relations for the Rest of Us: Engaging with Retail Investors. Jin Kyung Choi, City University of Hong Kong; Allen Huang, The Hong Kong University of Science and Technology; Lu Qiu, The Hong Kong University of Science and Technology; Yue Zheng, The Hong Kong University of Science and Technology

Discussant: Hao Qu, University of Rochester

8.10: Investors' Use of Financial Information II

Marriott, M2 Level, Salon 2

Accounting - 1.8 CH

Moderator: Rustam Zufarov, University of Illinois at Chicago

The Relationship Between Aggregate Accounting Earnings and GDP: Is It Spurious? Irfan Safdar, Widener University; Marius Mihai, John Carroll University; Tunde Odusami, Widener University

Discussant: Xinjie Ma, National University of Singapore

Real Effects of Government Subsidy Accounting Changes: Evidence from a Natural Experiment. Feng Chen, University of Toronto; Chao Yan, Zhongnan University of Economics and Law; Wei Shi, Deakin University; Ziyi Zhang, Zhongnan University of Economics and Law

Discussant: James Anderson, Saginaw Valley State University

The Cost Incidence of Information Quality in the Non-Profit Sector. Michael Carniol, Rutgers, The State University of New Jersey, Newark

Discussant: Li, Xiangyu, University of Southern California

8.11: Labor Market and Strategic Disclosure

Marriott, M2 Level, Salon 3

Accounting - 1.8 CH

Moderator: Wilbur Chen, The Hong Kong University of Science and Technology

Employee Non-Disclosure Agreements and Corporate News. Jedson Pinto, The University of Texas at Dallas; Cameron Holstead, The University of Texas at Dallas

Discussant: Pengkai Lin, Singapore Management University

Show Me the Money! The Role of Salary Disclosure in the AI Labor Market. Rebecca Hann, University of Maryland College Park; Il-Horn Hann, University of Maryland; Jingwen Yang, University of Maryland College Park; Sung Hyun Kwon, University of Maryland

Discussant: Wilbur Chen, The Hong Kong University of Science and Technology

8.12: Litigation Risk and ESG Disclosure

Marriott, M2 Level, Salon 4

Accounting - 1.8 CH

Moderator: Alexandra Scherf, The London School of Economics and Political Science

The Effect of Expected Shareholder Litigation on Corporate ESG Reporting: Evidence from a Quasi-Natural Experiment. Sydney Qing Shu, Miami University; Lijun Lei, The University of North Carolina at Greensboro; Wayne Thomas, The University of Oklahoma

Discussant: Richard Cazier, University of North Texas

The Spillover Effects of Environmental Lawsuits on Industry Peers. Qiang Cheng, Singapore Management University; Xia Chen, Singapore Management University; Xuefan Peng, Singapore Management University; Ziliang Zhan, Tsinghua University

Discussant: Alexandra Scherf, The London School of Economics and Political Science

Does Free Speech Law Contribute to Voluntary Corporate Social Responsibility Disclosure? Empirical Evidence. Jiwoo Ryou, West Virginia University; Boochun Jung, University of Hawaii at Manoa; Hyun Hong, University of California, Riverside; Katie Moon, University of Colorado Boulder; Paul Griffin, University of California, Davis

Discussant: Shawn Kim, University of California, Berkeley

8.13: M&A and Business Combinations

Marriott, M2 Level, Salon 12

Accounting - 1.8 CH

Moderator: Enshuai Yu, Boston College

Accounting Reporting Complexity and Post-Acquisition Financial Reporting Problems. Jason Ashby, University of Louisiana at Monroe; Xi Ai, University of Louisville

Discussant: Pu Gu, Boston College

Do SPAC Combinations Affect Their Peers' Financial Reporting Choices? Sunay Mutlu, Kennesaw State University; Daniel Cohen, Vanderbilt University; John Schomburger, Texas A&M University—College Station; Kelly Ha, Kennesaw State University

Discussant: TBD

What is the Deal? Predicting M&A Outcomes with Machine Learning. John Campbell, University of Georgia; Erik Elfrink, University of Georgia; Fu-Hsien Huang, National Taiwan University; Hsinmin Lu, The University of Arizona

Discussant: Yang Cao, Boston College

8.14: Securities Regulation I

Marriott, M4 Level, Monument

Accounting - 1.8 CH

Moderator: Scarlett Song, University of New Hampshire

The SEC Reorganization. Matthew Kubic, The University of Texas at Austin; Nathan Herrmann, The University of Texas at Austin; Sara Toynbee, The University of Texas at Austin

Discussant: Matthew Peterson, The University of Kansas

How Do Regulators Respond to Reputation Shocks? Evidence from a Professionalism Scandal at the SEC. Roger White, Arizona State University; James Blann, Georgia Institute of Technology

Discussant: Rachel Geoffroy, The Ohio State University

Jumping Ship: Undisclosed SEC Investigations and Voluntary CEO Turnover. Jaesik Kim, Indiana University Bloomington; Brian Miller, Indiana University Bloomington; Eric Holzman, Indiana University; Joseph Schroeder, Indiana University Bloomington

Discussant: Scarlett Song, University of New Hampshire

8.15: Textual Analysis and Information Dissemination

Marriott, M4 Level, Supreme Court

Accounting - 1.8 CH

Moderator: Harm Schütt, Tilburg University

The Media's Selective Dissemination of Accounting Information: Evidence from Non-GAAP EPS. Jason Chen, University of Illinois at Chicago; Jed Neilson, The Pennsylvania State University; Kurt Gee, The Ohio State University

Discussant: Edgar Rodriguez-Vazquez, CUNY-Baruch College—CUNY

Toxic Social Media Opinions and CEO Gender. Jedson Pinto, The University of Texas at Dallas; Elizabeth Blankespoor, University of Washington; Kirti Sinha, The University of Texas at Dallas

Discussant: Daniela De la Parra, The University of North Carolina at Chapel Hill

MD&A Pre- and Post-EDGAR. Chihoon Cho, Washington University in St. Louis

Discussant: Pawel Bilinski, University of London

8.16: Intentionally Skipped

8.17: Incentives and Managerial Decisions

Marriott, M2 Level, Salon 9

Accounting - 1.8 CH

Moderator: Francesco De Luca, University G. D'Annunzio of Chieti-Pescara

Carbon Risk and Corporate Green Innovation: Quasi-Natural Experiment Based on the Kyoto Protocol. Haiyan Zhou, The University of Texas Rio Grande Valley; Gongfu Zhang, No Affiliation; Xuhui Gao, Henan Water Conservancy Investment Group Co.

Interplay Between Executive Compensation and Firm Performance: Evidence from an Emerging Market Economy. Francesco De Luca, University G. D'Annunzio of Chieti-Pescara; Asad Mehmood, University G. D'Annunzio of Chieti-Pescara; Atif Mahmood, University of Perugia; Hao Quach, Lincoln International Business School

Auditor Changes and the Trade-Off Between Accrual and Real Earnings Management. Hsueh-Tien Lu, National Taichung University of Science and Technology; Shu-Hui Sue, National Taichung University of Science and Technology

8.18: Characteristic Traits**Marriott, 2nd Floor, Cherry Blossom***Accounting - 1.8 CH*

Moderator: Mami Koyama, Georgetown University

Objective and Subjective Goal Difficulty and Overconfidence. Mami Koyama, Georgetown University; Nobuyuki Hanaki, Osaka University

Discussant: Alexander Hofer, WU Vienna University of Economics and Business

Ex-Ante Accounting Information Design and Its Impact on Natural Cooperators and Natural Defectors. Laura Gomez-Ruiz, Universidad Pablo de Olavide; Maria Jesus Sanchez Exposito, Universidad Pablo de Olavide; Natalia Jimenez Jimenez, Universidad Pablo de Olavide

Discussant: Mami Koyama, Georgetown University

8.19: Cost Management**Marriott, 2nd Floor, Dogwood***Accounting - 1.8 CH*

Moderator: Xin Zhou, The University of Texas at Arlington

Navigating Cost Behaviour during Covid-19 Uncertainty: Government Interventions and Managerial Traits. Nourhene BenYoussef, Université de Sherbrooke; Lobna Bouslimi, TÉLUQ University; Saad Khan, HEC Montreal*Managerial Ability and R&D Stickiness: Evidence from China.* Fangjun Wang, Xi'an Jiaotong University; Jiayue Xie, Xi'an Jiaotong University; Jiyuan Li, Xi'an Jiaotong University; Junqin Sun, Lanzhou University; Mark Anderson, University of Calgary*Does Remote Financial Management Work? Evidence from Experiments in China.* Yasheng Chen, Xiamen University; Qingzi Cao, Henan Agricultural University; Suyun Chen, No Affiliation; Wuxing Zhang, Henan Agricultural University*Corporate Connections and Inventory Management.* Steven Chen, University of Liverpool; Dien Giau Bui, Yuan Ze University; Zhangfan Cao, University of Nottingham**8.20: Executive Compensation and Evaluation****Marriott, 2nd Floor, Scarlet Oak***Accounting - 1.8 CH*

Moderator: Katherine (Kexin) Yu, University of Cincinnati

Competitive Target Pay Practices for CEO Compensation. Mascia Ferrari, New York University; Francesco Reggiani, Free University of Bolzano-Bozen; Shivaram Rajgopal, Columbia University; Stephen O'Byrne, Shareholder Value Advisors Inc

Discussant: Aner Zhou, San Diego State University

Handedness and CEO Compensation. Xin Chen, Nankai University; Albert Tsang, Southern University of Science and Technology; Hsuan-Lien Chu, National Taipei University; Yen Chi Chen, Ming Chuan University

Discussant: Juting Huang, Drexel University

Common Ownership and Peer Selection in Relative Performance Evaluation. Lijun Lei, The University of North Carolina at Greensboro; Guojin Gong, University of Connecticut; Sydney Qing Shu, Miami University

Discussant: Curtis Hall, Drexel University

8.21: Public Interest Issues of Taxation**Marriott, M4 Level, Liberty Salon I***Taxes - 1.8 CH*

Moderator: Robert Warren, Radford University

Auditor-Provided Tax Services and Clients' Tax Avoidance: Do Auditors Draw a Line in the Sand? Anh Persson, University of Illinois at Urbana-Champaign; Joanna Shaw, Central Michigan University; Martin Persson, University of Illinois at Urbana-Champaign; Wayne Nesbitt, Michigan State University

Discussant: Tim Fogarty, Case Western Reserve University

Tax, Technology and Craftsmanship. Vaughan Radcliffe, Western University; Crawford Spence, King's College London; Mitchell Stein, Western University

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

2:00 pm–3:30 pm

The Impact of Local Newspaper Closures on Corporate Tax Avoidance. Zhong Chen, King's College London; Yawen Shi, King's College London
Discussant: Robert Warren, Radford University

8.22: PCAOB and SOX**Marriott, M4 Level, Liberty Salon J***Business Law - 1.8 CH*

Moderator: Dana Wallace, University of Central Florida

Do PCAOB Inspections Induce Real Earnings Management? Chih-Jen (Eddie) Hsiao, The University of Memphis

Discussant: John Keyser, Case Western Reserve University

Sarbanes-Oxley Act and Working Capital Management. Henri Akono, The University of Maine

Discussant: Yongtao Hong, North Dakota State University

Stakeholders' Participation in PCAOB Audit Standard Setting: A Natural Language Processing Approach. Xiaoshuai Yang, University at Albany, SUNY

Discussant: Ming Zhou, Florida Atlantic University

8.23: Technology and Markets**Marriott, 2nd Floor, Magnolia***Information Technology - 1.8 CH*

Moderator: Kalana Malimage, Grand Canyon University

Do Data Assets Contribute to the High-Quality Development of Enterprises? Based on Traditional Production Factors. Zeming Yuan, Tianjin University of Finance & Economics; Qi Yin, Tianjin University of Financial & Economics; Xiang Yu, Nankai University

Discussant: Muhammad Jameel Hussain, Xi'an Jiaotong University

The Relationship between Cryptocurrency Market Performance & the Metaverse: Evidence from the Steam Marketplace. Maksym Lazirko, Rutgers, The State University of New Jersey, Newark; Hussein Issa, Rutgers, The State University of New Jersey

Discussant: Maksym Lazirko, Rutgers, The State University of New Jersey, Newark

Suggestions for Incorporating Artificial Intelligence in Ph.D. Student Training in the Field of Accounting. Bernhard Reichert, Virginia Commonwealth University; Alisa Brink, Virginia Commonwealth University; Benjamin Chapin, Virginia Commonwealth University; Mi Zhou, Virginia Commonwealth University

Discussant: Fangbing Xiong, Rutgers, The State University of New Jersey, Newark

8.24: Intentionally Skipped**8.25: Job Preparedness: Studies on How the Needed Job Skills for Students are Changing****Marriott, M2 Level, Salon 13***Accounting - 1.8 CH*

Moderator: Katherine Campbell, University of North Dakota

Accounting Education for Gen-Z: Lessons from Student Co-Creation. Daniela Juric, Monash University Caulfield; Frederick Ng, The University of Auckland; Janine Coupe, The University of Sydney

Discussant: Marsha Huber, University of Missouri—Kansas City

An Exploratory Study of Understanding and Improving Business Sophomores' Questioning and Decision-Making Skills. Recep Pekdemir, University of Wisconsin—La Crosse; Ahmet Turel, Istanbul University; Asli Turel, Istanbul University; Ayca Suer, Istanbul University; Nil Erden, Istanbul University

Discussant: TBD

Applying Brynjolfsson's Suitability for Machine Learning Model to the Future of Work and Skills Development in Accounting Education. Marsha Huber, University of Missouri—Kansas City; Chenchen Haung, Frostburg State University; Matthias Oschinski, Georgetown University

Discussant: Cynthia Phillips, St. John's University

3:30 pm–4:00 pm

Coffee Break**Marriott, M4 Level, Independence Ballroom Foyer****Westin, Ballroom Level, Rock Creek Ballroom Foyer**

4:00 pm–5:30 pm

PAPER SESSIONS

9.01: Audit Client Quality and Audit Outcomes**Marriott, 2nd Floor, Cherry Blossom***Auditing- 1.8 CH*

Moderator: Giulia Sargiacomo, University of Toronto

The Implications of IT Sophistication on Audit Effort and Effectiveness. Jake Sigler, Xavier University; Preeti Choudhary, The University of Arizona

Discussant: Louise Hayes, University of Guelph

The Impact of Pre-Audit Risk of Material Misstatements on the Quality of Financial Statements and Its Implication for Auditor Quality Estimation. Ping Zhang, University of Toronto; Giulia Sargiacomo, University of Toronto; Ling Chu, Wilfrid Laurier University

Discussant: Jake Krupa, Tulane University

9.02: Auditor Characteristics and Audit Quality**Marriott, 2nd Floor, Dogwood***Auditing - 1.8 CH*

Moderator: Muni Kelly, Bryant University

Does Auditor Emotion Affect Audit Quality? Pin-Ju Chen, Feng Chia University; Hung-Chao Yu, National Chengchi University; Po-Hsiang Yu, National Chung Hsing University*Financial Misreporting Through Audit Engagement Partner Interlock.* Muni Kelly, Bryant University; Alex Tang, Morgan State University; Nana Amoah, Rollins College*How Do Industry Specialists Improve Audit Quality? Evidence on Audit Team Composition.* Chien-Min Pan, National Chengchi University; Wuchun Chi, National Chengchi University*The Characteristics of Auditors and the Readability of Audit Reports.* Yu-Shun Hung, Fu Jen Catholic University; Tsung-Kang Chen, National Yang Ming Chiao Tung University**9.03: Shared Auditors****Marriott, 2nd Floor, Scarlet Oak***Auditing - 1.8 CH*

Moderator: Xin Zhao, St. John's University

Does Sharing the Same Auditor with Listed Affiliated Firms Affect IPO Audit Quality? An Analysis at the Audit Firm and Partner Levels. Weiyin Zhang, The Hang Seng University of Hong Kong; Phyllis Mo, City University of Hong Kong; Yingwen Guo, The Hong Kong Polytechnic University

Discussant: Xin Zhao, St. John's University

The Impact of Trade Secrets Law on Auditor Sharing Among Peer Companies. Xin Zhao, St. John's University

Discussant: Yi Liang, University of Virginia

Matchmaking in the Supply Chain: The Role of Shared Auditors. Biyu Wu, University of Nebraska—Lincoln; Jie He, University of Georgia; Sean Cao, University of Maryland College Park; Yongtae Kim, Santa Clara University

Discussant: Wenyin Li, The University of North Carolina at Charlotte

9.04: Financial Reporting Properties III**Marriott, M2 Level, Salon 1***Accounting - 1.8 CH*

Moderator: Gabriel Brull, University of Colorado Boulder

Refinancing Risk, Earnings Management, and Stock Return. Seon Mi Kim, Chonnam National University; Kyojik 'Roy' Song, Sungkyunkwan University; Shu Feng Wang, Ajou University; Yura Kim, University of Seoul

Discussant: Gabriel Brull, University of Colorado Boulder

9.05: Financial Reporting Standards and Voluntary Disclosure**Marriott, M2 Level, Salon 2***Accounting - 1.8 CH*

Moderator: Derek Christensen, Financial Accounting Standards Board

The Effect of ASC 606 on Voluntary Disclosure. Michael Kimbrough, University of Maryland College Park; Kyungran Lee, The University of Hong Kong; ShinWoo Lee, Columbia University; Yue Chen, Columbia University

Discussant: Nancy Huang, University of Missouri

New Revenue Recognition Standard and Non-GAAP Revenue Disclosures. Songyi Han, NHH Norwegian School of Economics; Bok Baik, Seoul National University; David Park, Seoul National University

Discussant: Derek Christensen, Financial Accounting Standards Board

On the Potential Outcomes of Standardizing Non-GAAP Financial Measures: Evidence from the REIT Industry. Kurt Gee, The Ohio State University; Kyungjin Park, Singapore Management University

Discussant: Carmen Payne Mann, University of Southern California

9.06: Innovation Information**Marriott, M2 Level, Salon 3***Accounting - 1.8 CH*

Moderator: Guang Ma, Rutgers, The State University of New Jersey

Inventors on the Board and Forward-Looking Innovation Disclosure. Prince Charles Adubofour, The Hong Kong Polytechnic University; C.S. Agnes Cheng, The University of Oklahoma; Xiaoyan Hu, Le Moyne College

Discussant: Hayley Ma, University of Technology, Sydney

Collaborative Innovation and R&D Disclosures: Evidence from Co-Patents. Zhongnan Xiang, University of Warwick; Caroline Lee, Hanyang University

Discussant: Nhat Nguyen, Colorado State University

R&D Ability and R&D Narrative Disclosure. Marvin Wee, Australian National University; Qingyang Chloe He, The Australian National University

Discussant: Guang Ma, Rutgers, The State University of New Jersey

9.07: Investors' Use of Financial Information III**Marriott, M2 Level, Salon 4***Accounting - 1.8 CH*

Moderator: Rustam Zufarov, University of Illinois at Chicago

Strategic Disclosure to a Rationally Inattentive Trader. Sebastian Fleer, Universität Basel

Discussant: TBD

The Impact of Profitability Pressure and Capital Market Valuation on Tax Haven Engagement. Linda Chen, University of Idaho; George Jiang, Washington State University; Joseph Zhang, The University of Memphis; Weiwei Wang, Weber State University

Discussant: James Anderson, Saginaw Valley State University

The Value of Financial Statements in Predicting the Innovation Potential of SMEs in Science and Technology: A Machine Learning Approach. Xinjie Ma, National University of Singapore; Bin Ke, National University of Singapore; Yanbo Wang, Hong Kong University

Discussant: TBD

9.08: Management Characteristics and Voluntary Disclosure**Marriott, M2 Level, Salon 7***Accounting - 1.8 CH*

Moderator: Leah Baer, University of Missouri

The Credibility of Complex and Evasive Answers in Conference Calls: A Real-Time Market Response Approach. Jared Flake, Boston College; Miao Liu, Boston College; Yang Cao, Boston College

Discussant: Ilene Lee, University of Missouri

Too Far Away? The Effect of Remote Management on Corporate Disclosure. Meng Li, The University of Oklahoma; Jing Pan, The Pennsylvania State University; Lei Ma, Southern Illinois University Carbondale; Yue Ma, The University of Oklahoma

Discussant: Huiping Ren, University of Southern California

Cultural Diversity within Executive Teams and Management Forecasts. Yuyan Tang, BNU-HKBU United International College; Xiangang Xin, City University of Hong Kong; Yige Jin, City University of Hong Kong

Discussant: Leah Baer, University of Missouri

9.09: Mandatory ESG Disclosure

Marriott, M2 Level, Salon 8

Accounting - 1.8 CH

Moderator: Cyndia Wang, The University of British Columbia

The Economics of ESG Disclosure Regulation. Richard Frankel, Washington University in St. Louis; Aneesh Raghunandan, The London School of Economics and Political Science; S.P. Kothari, Massachusetts Institute of Technology

Discussant: Alice Lee, Temple University

The Effect of Mandatory Carbon Disclosure Along Global Supply Chains. Jin Deng, The Hong Kong University of Science and Technology; Mingyi Hung, Hong Kong University of Science and Technology; Shiheng Wang, The Hong Kong University of Science and Technology

Discussant: Eunyong Lee, The University of Utah

The EU Non-Financial Reporting Directive and Loan Costs: Insights from Syndicated Loans? Dominik Jobst, WU Vienna University of Economics and Business; Katrin Hummel, WU Vienna University of Economics and Business

Discussant: Zhongnan Xiang, University of Warwick

9.10: Securities Regulation II

Marriott, M2 Level, Salon 9

Accounting - 1.8 CH

Moderator: John Schomburger, Texas A&M University—College Station

How Does Going Public Affect Employee Satisfaction? Evidence from Glassdoor Reviews. Meng Li, The University of Oklahoma; Jedson Pinto, The University of Texas at Dallas

Discussant: Anthony Le, Columbia University

Corporate Ambulance Chasing? Plaintiff Marketing as a Signal of Corporate Litigation Risk. Matthew Peterson, The University of Kansas; Adi Masli, The University of Kansas; Eric Weisbrod, The University of Kansas; Steven Kaplan, Arizona State University

Discussant: John Schomburger, Texas A&M University—College Station

Does SEC Workforce Diversity Matter? Yelin Hu, University of Georgia; Frank Heflin, University of Georgia; Jasmine Wang, University of Virginia

Discussant: Md Nazmul Islam, University of North Texas

9.11: Spillover Effect of Disclosure

Marriott, M2 Level, Salon 10

Accounting - 1.8 CH

Moderator: Chongho Kim, Seoul National University

The Spillover Effects of Mandatory Private Firm Disclosure on Public Firms' Disclosure of Customer Identities. Janus Jian Zhang, Hong Kong Baptist University; Chunyan Wei, Shanghai University of Finance and Economics; Jeffrey Ng, The University of Hong Kong

Discussant: Chongho Kim, Seoul National University

9.12: CSR and Market Reactions

Marriott, M2 Level, Salon 12

Finance - 1.8 CH

Moderator: Meena Subedi, University of Wisconsin—Whitewater

Climate Risk, Accounting Conservatism, and Market Reaction. Katherine (Kexin) Yu, University of Cincinnati; Linna Shi, University of Cincinnati; Nan Zhou, University of Cincinnati; Zachery (Ziqi) Ma, University of Cincinnati

Discussant: Rui Wang, Lingnan University

4:00 pm–5:30 pm

Does the Market React to the Textual Properties of ESG Disclosure and ESG Performance? Carol Pomare, Mount Allison University; Kevin Gauch, Darmstadt University Technology; Kevin McMeeking, Brunel University

Discussant: Yue Li, University of Toronto

The Market Reaction of S&P 500 Firms to the SEC's Mandatory Climate Disclosure Proposal. Martin Myung-Sub Kim, Saint Joseph's University

Discussant: Meena Subedi, University of Wisconsin–Whitewater

9.13: Employee Related Public Interest Matters

Marriott, M2 Level, Salon 13

Personnel/Human Resources - 1.8 CH

Moderator: Keyi Zhao, Southwestern University of Finance and Economics

It Goes without Saying: The Role of Employee Relations in Pay Ratio Disclosure. Jia-Wen Liang, National Chengchi University; Yu-Tzu Chang, National Chengchi University

Discussant: Katherine Campbell, University of North Dakota

Local Protectionism and Firms' ESG Choices: Evidence from the Judicial Independence Reform. Jiayin Li, University of International Business and Economics; Jiakai Zhang, New Mexico Institute of Mining and Technology; Keyi Zhao, Southwestern University of Finance and Economics-Liulin Campus

Discussant: Lauren Cooper, West Virginia University

9.14: Miscellaneous Public Interest Issues

Marriott, M2 Level, Salon 14

Accounting - 1.8 CH

Moderator: Robert Walsh, University of Dallas

DEI Score Creation, Reporting, and the Link to Firm Performance. Maureen Mascha, Purdue University Northwest; Benita Gullkvist, University of Vaasa; Laurie Burney, Baylor University Timothy King, University of Vaasa

Discussant: Charles Cullinan, Bryant University

Official Inspections and Employee Welfare. Yanping Wang, Nanjing University of Science and Technology; Ke Qiao, Tongji University; Wenhao Tan, Nanjing University of Finance and Economics

Discussant: Joey George, Iowa State University

The Effect of Friendly Boards on Asset Prices: Evidence from Stock Price Crash Risk. Avishek Bhandari, University of Wisconsin–Whitewater; Md Nazmul Hasan Bhuyan, North Carolina Agricultural and Technical State University; Md Noman Hossain, Central Washington University; Meena Subedi, University of Wisconsin–Whitewater

Discussant: Justyna Skomra, The Pennsylvania State University Erie

9.15: New Technology and The Consumer

Marriott, 2nd Floor, Magnolia

Information Technology - 1.8 CH

Moderator: Cindy Shirata, Tokyo International University

Is ChatGPT an Accurate Source of Information for Uninformed Taxpayers? Hannah Smith, The University of Memphis; Lauren Cooper, West Virginia University

Discussant: Yifan Zhang, The University of Texas at Dallas

Implementing Robotic Process Automation in Accounting: A Case Study in Taiwan. Sheng-Feng Hsieh, National Taiwan University; Shih-Hsiang Hung, National Taiwan University

Discussant: FNU Manoj Vasudha Shivaani, The University of Texas at Dallas

Pixels and Privacy: An Examination of the Use and Implications of Tracking Technologies in the Healthcare Setting. Ryan McDonough, Rutgers, The State University of New Jersey; Guangyue Zhang, Rutgers, The State University of New Jersey, Newark; Hilal Atasoy, Temple University

Discussant: TBD

Responsive Innovation: Aligning with Technology Demands from Customers. Yifei Xia, Wenzhou-Kean University; Junjie Zhu, Wenzhou-Kean University

Discussant: Lirong Shi, University of Nottingham Ningbo China

4:00 pm–5:30 pm

9.16: From Procrastination to Professional and Decision Making Skills in Education**Marriott, 2nd Floor, Silver Linden***Accounting - 1.8 CH*

Integrating Professional Skills & Sustainability by Using Problem-Based Learning (PBL) and Team-Based Learning (TBL) in Intermediate Accounting II (III). Judith Sage, Sage & Sage; Lloyd Sage (Deceased), Sage & Sage

Discussant: Li Zhang, University of Illinois at Urbana-Champaign

Why Do Accounting Students Procrastinate? A Qualitative Analysis Using ChatGPT. Eva Blondeel, Ghent University; Evelien Opdecam, Ghent University; Patricia Everaert, Ghent University

Discussant: Liu Yang, Wichita State University

Integrating Microaggression and Microexclusion Training into Accounting Education. William Miller, University of Wisconsin—Eau Claire; Steven Mintz, California Polytechnic State University, San Luis Obispo; Tara Shawver, King's College

Discussant: Jennifer Riley, University of Nebraska at Omaha

9.17: Teaching Cases in Accounting**Marriott, 2nd Floor, Tulip***Accounting - 1.8 CH*

Valencia Napolitano: A Case Study on Not-for-Profit Auditing. Charles Cullinan, Bryant University; Gail Wright, Florida Gulf Coast University

Discussant: Frances Stott, Ohio University

Making Business Process, Internal Control, and Data Analytics Serve the Business. A. Faye Borthick, Georgia State University

Discussant: Jeffrey Paterson, Florida State University

Lumber Liquidators and the Aftermath of '60 Minutes' Episode: A Case in Financial Statement Analysis and Valuation. Ronen Gal-Or, Bentley University; Mahendra Gujarathi, Bentley University; Mark Gooley, Northeastern University; William Goldman, Northeastern University

Discussant: Kiran Parthasarathy, University of Houston

5:30 pm–6:00 pm

Closing Reception**Marriott, 2nd Floor Foyer**

Marriott, M4 Level, Liberty Salon I

- Board 01:** **Incorporating Student-Developed Memes in Financial Accounting Classrooms.** Heba Abou-El-Sood, United Arab Emirates University
- Board 02:** **Enhance Effectiveness of Perceived Learning in Accounting Education: Using Digital-Role Play Games (D-RPGs).** Fangbing Xiong, Rutgers, The State University of New Jersey, Newark; Jie Bao, Rutgers, The State University of New Jersey, Newark; Ruanjia Liu, Rutgers, The State University of New Jersey, Newark; Miklos Vasarhelyi, Rutgers, The State University of New Jersey, Newark
- Board 03:** **Teaching Accounting Principles Using ESG Concepts.** Timothy Creel, Lipscomb University; Susan Galbreath, Lipscomb University; Marcy Binkley, Vanderbilt University
- Board 04:** **Blending Active Learning: An Investigation of Students' Performance, Self Regulation and Self Efficacy.** Sanjay Bissessur, University of Amsterdam
- Board 05:** **Inventory Costing—A Comprehensive and Inclusive Learning Activity for Managerial Accounting.** Robert Churchman, Harding University; Karen Corker, Harding University
- Board 06:** **Promoting Interest in the Accounting Profession by Teaching Internal Controls in a Principles of Accounting Class.** Timothy Creel, Lipscomb University; Veronica Paz, Indiana University of Pennsylvania; Christine Olear, The Pennsylvania State University Brandywine
- Board 07:** **The Flipped Classroom: Incorporating Padlet, Loom, Competency-Based Learning, and Anonymity into an Introductory Accounting Course.** Christopher Dahlvig, Linfield University
- Board 08:** **Costing Breakage: A Case Study on Implementing Waste Reduction to Foster Sustainability.** Lucy Diala, California State University, Fresno
- Board 09:** **Empowering Accounting Students: Harnessing AI for Financial Statement Analysis.** Jennifer Edmonds, The University of Alabama at Birmingham; Chris Edmonds, The University of Alabama at Birmingham
- Board 10:** **Firm Analysis Project—Applying Research and Data Analysis in Undergraduate Auditing Courses.** Casey Colson, Valdosta State University; Raymond Elson, Valdosta State University
- Board 11:** **Using Alteryx to Fight Fraud: A Hands-On Fraud Case.** Elizabeth Felski, SUNY-Geneseo
- Board 12:** **International Experiences in Accounting: Time to Kickstart or Reset Your Course.** Robert Seay, Tennessee Tech University; Richard Rand, Tennessee Tech University; Dan Fesler, Tennessee Tech University
- Board 13:** **Internships Post-COVID: Alive and Well.** Robert Seay, Tennessee Tech University; Dan Fesler, Tennessee Tech University; Richard Rand, Tennessee Tech University
- Board 14:** **Breaking Occupational Fraud Education Out of the Classroom: An Experiential Learning Project.** Jaclyn Gabrielson, Saint John's University; Mary Jepperson, College of Saint Benedict & Saint John's University
- Board 15:** **Can AI Crunch The Numbers?: Unleashing AI in an Introductory Accounting Course.** Jaclyn Gabrielson, Saint John's University; Benjamin Trnka, College of Saint Benedict & Saint John's University
- Board 16:** **Profit Pursuits: An Accounting Game.** Jaclyn Gabrielson, Saint John's University; Lauri Miller, Saint John's University
- Board 17:** **Accounting Curriculum Review and Elevating Learning Mastery Skills: One School's Process and Changes.** Susan Galbreath, Lipscomb University; Bonnie Brown, Lipscomb University; Perry Moore, Lipscomb University
- Board 18:** **Teaching Accounting as Data Analytics.** Gail Hoover King, Washburn University
- Board 19:** **Teaching Gen Z Business Students Sustainability by Using Starbucks as a Case Study.** Elena Jadach, William Penn Charter High School; Marge O'Reilly-Allen, Rider University

- Board 20:** **Achieving Better Student Outcomes Through Technology Usage in the Classroom.** Karina Kasztelnik, Tennessee State University
- Board 21:** **Digital Python Case Study for Accounting.** Karina Kasztelnik, Tennessee State University
- Board 22:** **'Accounting for /Insert Other Major Here/' Classes Teaching Accounting to Non-Accounting Majors.** Charles Leflar, University of Arkansas
- Board 24:** **Low-Tech Active Learning Techniques.** Mahfuja Malik, Sacred Heart University
- Board 25:** **Using a Student Selected Annual Comprehensive Financial Report to Engage Learners in Accounting & Financial Reporting.** Antonette McCaster, Indiana University Bloomington
- Board 26:** **Using A Teaching Case: Analyzing and Communicating Tax Client Representation Strategies to Clients and the IRS.** Evelyn McDowell, Rider University; Marcus Dyer, Withum Smith+Brown, PC
- Board 27:** **Sustainability Butterfly.** Brigitte Muehlmann, Babson College
- Board 28:** **Mentors: Bringing the Students and Workforce Together.** Angela Olson, Augustana University
- Board 29:** **When and How to Incorporate ChatGPT into Course Assignments.** Obeua Persons, Rider University
- Board 30:** **Using a 10-K to Help Students Learn about Financial Reporting and about the Impact of the Economic Environment on Firm Operations Through the Lens of Financial Reporting.** Sandra Roberson, Furman University
- Board 31:** **Using a Pro Forma Financial Statement Project to Review Accounting Concepts and Practice the Application of Excel Skills.** Sandra Roberson, Furman University
- Board 32:** **Accounting Student Delivery Mode Preference.** Michelle Kusaila, Central Connecticut State University; Decorti Rodgers-Tonge, Central Connecticut State University
- Board 33:** **What is BV? Transforming Accounting Students into the Next Generation of Valuation Professionals.** Alicia Ross, AICPA Forensic and Valuation Services; Teresa Brenan, AICPA & CIMA
- Board 34:** **Integrating Professional Technical and Soft Skills into Advanced Accounting by Utilizing Problem-Based Learning (PBL) and Team-Based Learning (TBL).** Judith Sage, Sage & Sage; Lloyd Sage (Deceased), Sage & Sage
- Board 35:** **STEM in the MAcc Curriculum.** Maria Sanchez, Rider University; Evelyn McDowell, Rider University; Kathleen Dunne, Rider University
- Board 36:** **What Do Accounting Students Need to Know About Crypto?** Maria Sanchez, Rider University
- Board 37:** **How a Little Money Can Go a Long Way! A Case of a Small but Mighty HBCU Accounting Program.** Tara Saracina, Claflin University; Nicholas Hill, Claflin University
- Board 38:** **Profitability versus Social Conscience (Effects of Ethical Behavior).** Sandria Stephenson, Georgia College & State University
- Board 39:** **Data Analytics from the 50-Year Title IX EADA Reports Data: Ideas for Analysis.** Carol Sullivan, Southeastern Oklahoma State University
- Board 40:** **Discussions Related to the USA National Debt and The Taxation Systems: Ideas to Close the Gap.** Carol Sullivan, Southeastern Oklahoma State University
- Board 41:** **The State Tax Systems in the USA: Realistic Ways to Get Students Interested in the Differences.** Carol Sullivan, Southeastern Oklahoma State University

EFFECTIVE LEARNING STRATEGIES

Monday, August 12, 2024 — 3:00 pm–4:30 pm (continued)

- Board 42:** **The Upcycled Bag Company Cases: Step-by-Step Excel Pivot Table Tutorials for Teaching Data Analytics and ESG in Introductory Accounting.** Wendy Tietz, Kent State University; Jennifer Cainas, University of South Florida; Rachel Gambol, The University of Tampa
- Board 43:** **Using Instructional Technology to Enhance the Learning Outcomes of Students.** Mohammed Mohi Uddin, University of Illinois at Springfield
- Board 44:** **Engage and Equip: Transformative Class Activities for the Modern Accounting Semester.** Erlina Papakroni, Rowan University; Tony L. J. Lin, Rowan University

Marriott, M4 Level, Liberty Salon I

- Board 01:** **Financial Irregularities and the role of Accounting' A Case of Hindenburg & Accounting Scams.** Ehtesham Abbasi, Al Akhawayn University; Aya El Merzouk, Al Akhawayn University
- Board 02:** **Navigating the Path to Sustainability: The Dynamics of Economic Diversification and Environmental Outcomes in GCC Countries.** Abdulsamad Alazzani, No Affiliation; Ousama Anam, Qatar University; Sameh Ammar, Qatar University
- Board 03:** **Social Connections and Firm Operational Efficiency.** Liya Hou, St. Cloud State University; Xiaozhe Gu, The University of Texas at Arlington
- Board 04:** **Scientific Impact of New Accounting Research, Institutional Challenges, and Future Scientific Outlook.** Zaher Zantout, American University of Sharjah; ASM Azad, Deakin University; Kimberly Gleason, American University of Sharjah; Vincent Bicudo de Castro, Deakin University
- Board 05:** **Gamification and Generative AI in Accounting Education: Designing Digital-Role Play Games (D-RPGs) for Next-Generation Education.** Fangbing Xiong, Rutgers, The State University of New Jersey, Newark; Jie Bao, Rutgers, The State University of New Jersey, Newark
- Board 07:** **Do Well by Doing Good? The Trend and the Operational, Market Valuation, and Employee Welfare Implications of Rank-and-File Employee Ownership.** Nuo Yuan, Boston University; Dokyun Lee, Boston University; Jack Moriarty, Ownership America; Mohamed Zaki Balboula, Boston University; Runqing Yang, Boston University
- Board 08:** **Design Thinking for Creating and Cultivating a Cyber-Resilient Culture.** Salem Boumediene, University of Illinois at Springfield; Salma Boumediene, Naval Postgraduate School; Sridhar Ramamoorti, University of Dayton
- Board 09:** **Emerging and Innovative Blockchain Technology Impacts on Risk, Error, and Fraud Reduction on Accounting and Auditing.** Karina Kasztelnik, Tennessee State University; Stephen Campbell, Tennessee State University
- Board 10:** **Harnessing the power of AI - Exploring Factors Influencing Tax Service Providers' Actual Use of AI Technology.** Alexander Chaprak, University of Antwerp; Johan Springael, University of Antwerp
- Board 11:** **Annual Report Graph-based Communicative Value and Corporate Credit Risk.** Tsung-Kang Chen, National Yang Ming Chiao Tung University; Yun Hao, National Yang Ming Chiao Tung University
- Board 12:** **Organizational Psychological Capital and Managers' Strategic Reporting Activities in Annual Reports.** Tsung-Kang Chen, National Yang Ming Chiao Tung University; Yijie Tseng, Fu Jen Catholic University; Yun Hao, National Yang Ming Chiao Tung University
- Board 13:** **Corporate ESG Rating and Management Earnings Forecasts: Evidence from China.** He Gao, Shandong University; Bo Li, Shandong University; Jiakuan Song, Shandong University; Shiyuan Gao, Shandong University; Zijian Cheng, Xi'an Jiaotong University
- Board 14:** **'Radicalism' or 'Conservatism' Inefficient Investments by Shell Companies.** He Gao, Shandong University; Jiakuan Song, Shandong University; Zijian Cheng, Xi'an Jiaotong University
- Board 15:** **Reverse Takeovers and Environmental, Social, and Governance Performance: Empirical Evidence from China.** He Gao, Shandong University; Bo Li, Shandong University; Jiakuan Song, Shandong University; Shiyuan Gao, Shandong University; Zijian Cheng, Xi'an Jiaotong University
- Board 16:** **R&D Capitalization and Long-term IPO Performance.** Dong Joon Choi, Chungnam National University; Won Wook Choi, Yonsei University
- Board 17:** **New Climate Change Disclosures: Will They Meet Investor Needs?** Cynthia Phillips, St. John's University; Natalie Dixon, St. John's University; Victoria Shoaf, St. John's University

- Board 18: Local Gambling Norms and Annual Report Readability.** Fu-Hsuan Hsu, National Dong Hwa University; Chia-Ling Lee, National ChengChi University; Ken Chen, National Taiwan University; Randal Elder, The University of North Carolina at Greensboro
- Board 19: The Market Impact of Data Capitalization Policy: Evidence from Chinese Data-intensive Enterprises.** Yiyang Fei, Beijing University of Posts and Telecommunications; Xia Wende, Beijing University of Posts and Telecommunications; Zeng Xueyun, Beijing University of Posts and Telecommunications
- Board 20: A Preview of Narratives through Impression Management in Brazilian and Portuguese Water Utilities Companies.** Jose Borba, Santa Catarina Federal University; Denize Ferreira, Universidade Federal de Santa Catarina; João Guerra, University of Lisbon
- Board 21: Accountability and Sustainable Development Goals: Analysis in Research Projects in a Brazilian Foundation.** Denize Ferreira, Universidade Federal de Santa Catarina; Alessandra Araújo, Federal University off Santa Catarina; Luiz Ferreira, Federal University off Santa Catarina
- Board 22: Integration of ESG Criteria in Financial Performance: A Study on the Sustainable and Ethical Practices of Companies.** Marta Guterres, Universidade Federal de Santa Catarina; Denize Ferreira, Universidade Federal de Santa Catarina; Moacir Rodrigues, Universidade Federal de Santa Catarina
- Board 23: Portuguese and Brazilian Public Electric Power Companies: First Steps on the 'ESG' Road.** Denize Ferreira, Universidade Federal de Santa Catarina; Ana Horta, Universidade de Lisboa; José Alonso Borba, Federal University off Santa Catarina
- Board 24: Antecedents of the Role Performance in the Public Service: Influence of Individual, Professional and Organizational Factors.** Marília Ferreira, Federal University of Jataí; Ilse Maria Beuren, Federal University of Santa Catarina; Silvana Mannes Meurer, Federal University of Santa Catarina; Vanderlei dos Santos, State University of Santa Catarina
- Board 25: Effectiveness of Management Controls to Orchestrate Open Innovation in B2B Startups.** Marília Ferreira, Federal University of Jataí; Ilse Maria Beuren, Federal University of Santa Catarina
- Board 26: Actual Controllers' Early-Life Poverty Experience and Targeted Poverty Alleviation by Private Enterprise: Evidence from China.** Weidong Zhang, Jiangxi University of Finance and Economics; Jenny Jing Wang, University of Wollongong; Xue Gao, Jiangxi University of Finance and Economics
- Board 27: What Can We Learn of European Football Financial Regulation from a South American Perspective?** Jose Borba, Santa Catarina Federal University; Fábio Minatto, Federal University of Santa Catarina
- Board 28: On the Path of the Maturity of FSSC in the Digital Age—A Study Based on Structural Equation Modeling.** Xiaomei Guo, Xiamen University; Jiajin Wu, Xiamen University; Meng-Die Sun, Xiamen University
- Board 30: DEI Commitments in Recruitment and Corporate Tax Planning: Evidence from Job Postings.** Zhihong Wang, Clark University; Kyunghye Yoon, Clark University; Tien-Shih Hsieh, University of Massachusetts Dartmouth; Zhenyang Tang, Clark University
- Board 31: CEO Overconfidence and the Classification of Equity Instruments Under IFRS 9.** Hui-Wen Hsu, National Chiayi University; Chaur-shiuh Young, National Cheng Kung University; Liu-Ching Tsai, National Chiayi University
- Board 32: Fair Value Adjustments on the Financial Instruments under IFRS 9 and Top Management Teams' Compensation.** Hui-Wen Hsu, National Chiayi University; Chaur-Shiuh Young, National Cheng Kung University; Liu-Ching Tsai, National Chiayi University
- Board 33: The Effect of Climate Change Exposure on Stock Price Efficiency.** Shengmin Hung, Soochow University
- Board 34: Impact of Female Directors Foreign Experience on Green Innovation.** Muhammad Jameel Hussain, Xi'an Jiaotong University
- Board 35: Workplace Skills in Accounting Graduates: A Survey of Employers of Recent Accounting Graduates.** Abiodun Isiaka, University of Regina; Jacqui Gagnon, University of Regina

- Board 36: Unveiling Stock Price Crash Risk: A Machine Learning Approach.** Mostafa Hasan, Macquarie University; Nurul Alam, University of Sydney; Stewart Jones, University of Sydney
- Board 37: Microbusiness Sector: Can Blind Implementation of ESG Principles Be Effective?** Saleha Khumawala, University of Houston; Esther Bailey, University of Houston; Jonathan Nguyen, University of Houston
- Board 39: Auditing Smart Contracts.** Daniel Rabetti, National University of Singapore; Evgeny Lyandres, Tel Aviv University; Wayne Landsman, The University of North Carolina at Chapel Hill
- Board 40: The COVID-19 Pandemic Impact on the Monday Effect and Retail Investors.** E. Jin Lee, Bryant University
- Board 42: Creation of a Corruption Index by Brazilian States and Municipalities: An Investigation of the Effects of Corruption on the Economy, on Companies Financial Performance and on the Society.** Samuel Mamede, Mackenzie Presbyterian University
- Board 43: Mandatory CSR Spending and Audit Fees: Evidence from India's Mandatory CSR Spending Regulation.** Anup Nandialath, Zayed University; Partha Mohapatra, California State University, Sacramento
- Board 44: Using XBRL Information to Achieve the UN's Sustainability Development Goals.** Rania Mousa, University of Evansville
- Board 45: Modified Audit Opinion Led Audit Firm Rotation and Delisting Risk Warning: Evidence from Special Treatment Companies.** Nizam Ud Din, Hainan University; Shama Nazneen, Arizona State University
- Board 46: Nexus between Environmental R&D, Carbon Emissions, and Financial Stability and Innovation.** Bismark Osei Tutu, Bangor University; Atiqur Khan Khan, Bangor University; Yener Altunbas, Bangor University
- Board 47: Political Corruption and Financial Statement Fraud.** Erlina Papakroni, Rowan University
- Board 48: Investor Perceptions of Auditor Credibility for Greenhouse Gas Emissions Audits.** Timothy Potsaid, University of New England
- Board 49: Do Retail Investors Strategically Disclose? The Disclosure Incentives on Social Media.** Hao Qu, University of Rochester
- Board 50: Audit Fees Determinants in an Emerging Market: Examining the Effect of Regulatory and Market Factors.** Ali Saeedi, University of Minnesota, Crookston; Mandana Taheri, Allameh Tabataba'i University
- Board 51: Fraud Risk Assessment: The Role of Auditors' Psychological Capital in Professional Judgment.** Ali Saeedi, University of Minnesota, Crookston; Hossein Fakhari, University of Mazandaran; Ruhollah Amareh, University of Mazandaran; Saeid Homayoun, University of Gavle
- Board 52: Corporate Governance Characteristics and Expanded Audit Reporting—Evidence from Japan.** Yoshihiro Sakuma, Tohoku Gakuin University
- Board 53: Boardroom Ethnic Diversity: Characteristics of Board Members as Determinants.** Victoria Shoaf, St. John's University; Abraham Stefanidis, St. John's University; Cynthia Phillips, St. John's University
- Board 54: Asymmetry in Performance Benchmarks of Value-Based Healthcare Organizations.** Muktak Tripathi, Temple University
- Board 55: Quarterly versus Semi-annual Reporting: Impact on Financial Markets.** Joseph Ugras, LaSalle University; Mark Ritter, La Salle University

Tuesday, August 13, 2024 — 9:45 am–11:30 am (continued)

- Board 56: Differences in Correlation Patterns Between Executive Compensation and the Readability of Compensation Disclosures within Fraud and Nonfraud Firms.** Fang Yang, University of Detroit Mercy; Iris Yu Mu, Cranbrook Kingswood Upper School; Yu Peng Lin, University of Detroit Mercy
- Board 57: Master One's Craft: CEOs with IT Backgrounds and Firm Digital Innovation.** Lingxue Yi, Sun Yat-sen University; Yichi Jiang, Chongqing University
- Board 58: Diversity, Equity and Inclusion (DEI) Sentiments and Corporate Social Performance.** Hai-Chin Yu, Chung Yuan Christian University; Alice Hsieh, University of California, Berkeley; Shih-Ting Hsieh, Chung Yuan University

Marriott, M4 Level, Liberty Salon I

- Board 01:** **Unraveling the Unspoken: The Impact of Redacted Information on Credit Default Swap Spreads.** Yan Ma, Xi'an Jiaotong University; Fujing Xue, Sun Yat-sen University; Nan Hu, Singapore Management University; Wei Duan, Xi'an Jiaotong University
- Board 02:** **ESG Measurement, Peer Effects, and Strategic Financial Management: Lessons from Taiwan.** Yu Shan Chang, Tamkang University; Dana Forgione, Texas A&M University - Corpus Christi
- Board 03:** **Corporate Social Media Disclosure Strategies: The Perspective of Impression Management.** Jieyu Ren, Southeast University of China; Lei Gao, SUNY, Geneseo; Liya Hou, St. Cloud State University; Peng Wu, Southeast University
- Board 04:** **Does ESG Superiority Matter Abroad? A Subsidiary-Level Analysis of U.S. Multinational Corporations.** Ibrahim Siraj, Long Island University-Post; Amina Kamar, Imperial College London and American University of Beirut; Amine Tarazi, Université de Limoges, LAPE and Institut Universitaire de France; Iftekhar Hasan, Fordham University
- Board 05:** **Controlling Shareholders' Fund Management and Stock Price Crash Risk: Evidence from Financial Services Agreements in China.** Qiao Wu, Hainan University; Daifei Yao, Griffith University; Jun Hu, Hainan University; Liya Hou, St. Cloud State University
- Board 09:** **CEO Successor Type and Cost Stickiness in Family Firms: Evidence from China.** Zenglian Liu, Xi'an Jiaotong University; Fangjun Wang, Xi'an Jiaotong University; Shuolei Xu, Xi'an University of Finance and Economics; Yang Stephanie Liu, University of Sussex
- Board 10:** **Managerial Incentives and Employment Efficiency.** Chih-Liang Liu, National Yang Ming Chiao Tung University; Shu-Miao Lai, National Taiwan Ocean University
- Board 11:** **How Much Debt Does the United States Have?** Christine Kuglin, University of Denver; Amy Cardillo, Metropolitan State University of Denver; William Shaw, Eastern Washington University
- Board 12:** **Assessing the Strategic Resilience of Business Models with a Management Accounting Tool: SO Scorecard.** Keng-Ming Tien, Shippensburg University of Pennsylvania; Anne Wu, National Chengchi University
- Board 15:** **Cheap Talk and the Cost of Equity Capital: International Evidence.** Samir Trabelsi, Brock University; Amna Chalwati, Saint Mary's University—Nova Scotia
- Board 16:** **How Does Narrative R&D Disclosure affect Firms' Investment Efficiency?** Hsiaowen Wang, National Central University; Toby Hong, Deloitte Taiwan
- Board 17:** **Government Contracts and Annual Report Readability.** Hongkang Xu, University of Massachusetts Dartmouth; Hua Sun, Shandong University; Mai Dao, The University of Toledo
- Board 18:** **Does Managerial Ability Increase Pay Disparity and Moderate the Relation Between Pay Disparity and Subsequent Performance? The U.S. Evidence.** Liu-Ching Tsai, National Chiayi University; Chaur-Shiuh Young, National Cheng Kung University; Hui-Wen Hsu, National Chiayi University; Ruei-Siang Chen, National Cheng Kung University
- Board 19:** **Does Retail Deregulation Contain Cost? Evidence from Electric Utilities in the U.S.** Daqun Zhang, Texas A&M University—Corpus Christi; Jie Zhou, California State University, Fullerton
- Board 20:** **CEO Activism as a Value-Based Control.** Sangmok Lee, Michigan State University
- Board 21:** **Do Sustainability-Linked Notes have Embedded Derivatives?** A. Rashad Abdel-khalik, University of Illinois at Urbana-Champaign

Future AAA Annual Meetings

August 2–6, 2025

Annual Meeting—Chicago, Illinois

July 31–August 4, 2027

Annual Meeting—Orlando, Florida

August 1–5, 2026

Annual Meeting—Las Vegas, Nevada

August 4–9, 2028

Annual Meeting—Anaheim, California

Other AAA Meetings

September 20–21, 2024

MAS/IMA Teaching Case Conference
Chattanooga, Tennessee

October 18–19, 2024

Accounting Behavior and Organizations Research Conference
Montreal, QC, Canada

October 25, 2024

How to Interest Students in Principles Courses in the Accounting Profession
St. Louis, Missouri

October 25–26, 2024

Joint Meeting of the Diversity and Teaching, Learning and Curriculum Sections
St. Louis, Missouri

January 9–11, 2025

Management Accounting Section Midyear Meeting
Austin, Texas

January 16–18, 2025

Auditing Section Midyear Meeting
Charlotte, North Carolina

January 23–25, 2025

Financial Accounting and Reporting Section Midyear Meeting
Atlanta, Georgia

January 23–25, 2025

International Accounting Section Midyear Meeting
Miami, Florida

February 6–8, 2025

Joint Midyear Meeting of the AIS and SET Sections
Boca Raton, Florida

February 14–15, 2025

Leadership in Accounting Education Section Seminar
San Antonio, Texas

February 20–22, 2025

American Taxation Association Midyear Meeting
Dallas, Texas

February 28–March 1, 2025

Government and Nonprofit Midyear Meeting
Miami, Florida

9009 Town Center
Parkway
Lakewood Ranch, FL
34202

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