

2025 Chicago, Illinois

Annual Meeting

**BOLDLY BUILDING
OUR FUTURE**

August 4-6, 2025

Program

#AAA2025CHI

Program as of August 5, 2025



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American Accounting Association

Thought Leaders in Accounting

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OTHER ACTIVITIES

SUNDAY, AUGUST 3, 2025

9:30 am–3:15 pm

Global Emerging Scholars Research Workshop
West Tower, Concourse Level, Columbian

5:30 pm–7:00 pm

Lyons School of Accounting PhD Alumni Reception
East Tower, Skyway Level, Skyway 260

6:30 pm–8:30 pm

Virginia Tech Reception
West Tower, Ballroom Level, Acapulco

8:00 pm–9:30 pm

Deloitte Foundation Dessert Reception—Invitation Only
West Tower, Lobby Level, Crystal C

MONDAY, AUGUST 4, 2025

8:00 pm–10:00 pm

BYU Alumni and Friends Ice Cream Social
West Tower, Lobby Level, Crystal A

9:00 pm–12:00 am

Michigan Mixer
West Tower, Lobby Level, Crystal C

TUESDAY, AUGUST 5, 2025

6:30 am–8:30 am

Plante Moran Breakfast—Invitation Only
West Tower, Lobby Level, Crystal Ballroom B

6:30 pm–8:00 pm

Illinois State Univ. Alumni Event
East Tower, Skyway Level, Skyway 260

2025 ANNUAL MEETING COMMITTEE

AAA Management Team

Audrey A. Gramling, Oklahoma State University, President
Mark H. Taylor, University of South Florida, Past President
Mark S. Beasley, North Carolina State University, President-Elect
Margaret H. Christ, University of Georgia, Vice President-Finance
Alisa G. Brink, Council Chair

AAA Professional Staff

Yvonne Hinson, AAA Chief Executive Officer

Education Co-Chairs

Ann Stott, Ohio University
Kelly Ulto, Fordham University
Annie Witte, Northeastern University

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

Amy Monson, St. Louis Community College
Amanda White, University of Technology, Sydney

Ethics Research Symposium Co-Chairs

Patrick T. Kelly, Providence College
Michael Ruff, Northeastern University
Ikseon Suh, University of Nevada, Las Vegas

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

Chenchen Huang, Frostburg State University
Marsha Huber, Institute of Management Accountants

Global Emerging Scholars Research Workshop Faculty Chairs

Emmanuel De George, University of Miami
Edward Owens, The University of Utah
Christine Cuny, New York University

SECTION-SPONSORED CONCURRENT SESSIONS TEAM

Academy of Accounting Historians

John Keyser, Case Western Reserve University

Accounting Behavior and Organizations

Dereck Barr-Pulliam, University of Louisville
Karen Green, The University of Toledo

Accounting Information Systems

Xu (Joyce) Cheng, Auburn University
Hilda Carrillo, University of Louisville

American Taxation Association

Erin Henrym University of Arkansas
Adam Manlove, The University of North Carolina at Charlotte

2025 ANNUAL MEETING COMMITTEE (continued)

Auditing

Stephani Mason, DePaul University
Anne Albrecht, Texas Christian University
Xinning Xiao, Monash University-Caulfield
Eric Rapley, Colorado State University
Andrew Imdieke, University of Notre Dame
Erin Hamilton, University of Nevada, Las Vegas

Diversity

Rosemond Desir, Florida Atlantic University
Kerri-Ann Sanderson, Bentley University

Forensic Accounting

Alyssa Ong, Pepperdine University
Salem Boumediene, University of Illinois at Springfield

Financial Accounting and Reporting

Christine Cuny, New York University
Ningzhong Li, The University of Texas at Dallas

Gender Issues and Worklife Balance

Bambi Hora, University of Central Oklahoma

Government and Nonprofit

Rebecca Bloch, Fairfield University
Ryan McDonough, Rutgers, The State University of New Jersey

International Accounting

Long Chen, George Mason University
Jiwoo Ryou, West Virginia University

Leadership in Accounting Education

Brett Wilkinson, Kansas State University

Management Accounting

Michael Majerczyk, Georgia State University
Martin Holzhacker, Michigan State University

Public Interest

Xiaoli Guo, University of North Dakota
Ming Zhou, DePaul University
Vaughan Radcliffe, Western University

Strategic and Emerging Technologies

Nuriddin Tojiboyev, The College of New Jersey

Teaching, Learning and Curriculum

Zach Webb, University of Mississippi
Bree Josefy, Indiana University
Ann Stott, The Ohio State University

Two-Year College

Larry Stephens, Austin Community College

AMERICAN ACCOUNTING ASSOCIATION PAST PRESIDENTS

Connie Belden, Butler Community College

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

2023-2024

Mark H. Taylor

Visit the Exhibit Hall

East Tower, Exhibit Level, Riverside Center

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Our Exhibitors

East Tower, Exhibit Level, Riverside Center



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Exhibit Hall Activities

CONFERENCE BADGE REQUIRED

Sunday, August 3

3:00 pm–7:00 pm

5:30 PM Early Bird Reception

Monday, August 4

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 5

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 2026 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 **\$300 Gift Card** (Entry requires all Exhibitors scanned)

You must be present to win.

FRIDAY, AUGUST 1, 2025

5:30 pm–7:00 pm

Registration

East Tower, Ballroom Level, Grand Registration

Member Services/Help Desk

East Tower, Ballroom Level, Grand Registration

Service Project

East Tower, Ballroom Level, Grand Registration

SATURDAY, AUGUST 2, 2025

7:00 am–6:00 pm

Registration

East Tower, Ballroom Level, Grand Registration

Member Services/Help Desk

East Tower, Ballroom Level, Grand Registration

Service Project

East Tower, Ballroom Level, Grand Registration

8:00 am–4:30 pm

Pre-Conference Workshops

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

8:00 am–7:30 pm

Conference on Teaching and Learning in Accounting (CTLA)

West Tower, Ballroom Level, Regency AB

SUNDAY, AUGUST 3, 2025

7:00 am–6:00 pm

Registration

East Tower, Ballroom Level, Grand Registration

Member Services/Help Desk

East Tower, Ballroom Level, Grand Registration

Service Project

East Tower, Ballroom Level, Grand Registration

8:00 am–1:00 pm

Conference on Teaching and Learning in Accounting (CTLA)

West Tower, Ballroom Level, Regency AB

8:00 am–5:00 pm

Pre-Conference Workshops

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

SUNDAY, AUGUST 3, 2025

8:00 am–4:45 pm

Ethics Research Symposium

East Tower, Ballroom Level, Grand Hall MN

12:00 pm–1:00 pm

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

East Tower, Ballroom Level, Grand Hall MN

12:00 pm–5:00 pm

Career Center

West Tower, Ballroom Level, Regency D

1:00 pm–2:30 pm

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

West Tower, Ballroom Level, Toronto

3:00 pm–7:00 pm

Exhibit Hall

East Tower, Exhibit Level, Riverside Center

4:30 pm–6:00 pm

Leadership in Accounting Education Section Reception (Section membership required)

East Tower, Ballroom Level, Grand Hall J

5:30 pm–7:00 pm

Early Bird Reception (badge required)

East Tower, Exhibit Level, Riverside Center

Dinner on Your Own

2025 AAA Career Center at the Annual Meeting

Hyatt Regency Chicago
August 3-5

Connect. Interview. Advance. Welcome to the Career Center at the Annual Meeting (CCAM)!

The **2025 CCAM** is the American Accounting Association's **premier global recruiting event**, where top talent and leading institutions come together to shape the future of accounting.

Powered by our online Career Center, CCAM offers unmatched opportunities for job seekers and recruiters to connect, interview, and explore new career horizons from around the world.

The action begins Sunday, August 3rd when the Interview Hall officially opens, and the connections start rolling.

Whether you're hiring or hoping, this is the place to be.

Preparing for the Interview Process Workshop

Ready to Ace Your Next Interview?

Don't miss **Workshop #15: *Preparing for the Interview Process***
Sunday, August 3rd | 2:00 PM-3:30 PM

Whether you're entering the job market for the first time or making a career pivot, this must-attend session is designed to help you sharpen your interview skills and boost your confidence.

Join a panel of seasoned scholars as they share insider tips on:

- What makes a candidate stand out
- How to navigate the recruitment process
- Common interview pitfalls—and how to avoid them

This workshop is **free** for Annual Meeting registrants, but space is limited, and **registration is required**.

Don't just hope for a great interview—prepare for one.

See you there!

Interview Hall

Step into Opportunity at the Interview Hall!

Mark your calendar, the Interview Hall opens Sunday, August 3rd and runs through Tuesday, August 5th! Join us for three full days of connection and career-building.

Important Reminder:

The Interview Hall is exclusively for Annual Meeting registrants. All interviews are by appointment only, walk-ins will not be admitted.

Don't miss your chance to make meaningful career moves!

Sunday August 3

12:00 pm-5:00 pm

Monday August 4

7:30 am-12:30 pm

1:00 pm-6:00 pm

Tuesday August 5

7:30 am-12:30 pm

1:00 pm-6:00 pm



**American
Accounting
Association**

Career Center

careercenter.aaahq.org

Monday Speakers

MONDAY PLENARY SPEAKERS



Michelle Hanlon, Massachusetts Institute of Technology
Insights from 100 years of *The Accounting Review*
Monday, August 4, 2025, 8:00 am–9:45 am

Michelle Hanlon is the Howard W. Johnson Professor and is currently the Deputy Dean for Faculty and Research at the Massachusetts Institute of Technology Sloan School of Management.

Professor Hanlon's research focuses on taxation and the intersection of taxation and financial accounting. She has published in the top accounting and finance journals, among others. She has won several awards for her research including the American Accounting Association Distinguished Contribution to the Literature Award and the Outstanding Manuscript Award for the American Taxation Association. She was named a Presidential Scholar of the American Accounting Association in 2020. In addition, she was an editor at one of the leading accounting research journals, the *Journal of Accounting and Economics*, for 15 years.

Michelle has taught introductory and intermediate financial accounting; her primary teaching at MIT Sloan is the Taxes and Business Strategy class. She is a co-author on three textbooks. She has won several awards for her teaching including the Sloan Outstanding Teacher Award, the MIT Teaching with Digital Technology Award, and the Jamieson Prize for Excellence in Teaching.

Michelle has testified in front of the U.S. House Ways and Means Committee and the U.S. Senate Finance Committee both twice. She worked as an Academic Fellow at the U.S. House Ways and Means Committee for part of 2015. She also served on the Tax Expenditure Commission for the Commonwealth of Massachusetts.



Eva Labro, The University of North Carolina at Chapel Hill
Insights from 100 years of *The Accounting Review*
Monday, August 4, 2025, 8:00 am–9:45 am

Eva Labro is the Michael W. Haley Distinguished Professor of Accounting and Accounting Area Chair at the Kenan-Flagler Business School of The University of North Carolina at Chapel Hill. Her research interests in management accounting interface with other business disciplines and span multiple methodologies. She is specifically interested in costing systems. She has published extensively in top journals, including *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, *Management Science*, *Manufacturing & Service Operations Management* and *Production and Operations Management*. She is an editor at *The Accounting Review*, an associate editor at *Journal of Accounting Research*, and a senior editor at *Production and Operations Management (POM)* for

its POM-Accounting Interface. She is a past senior editor of the *Journal of Management Accounting Research*. She serves on the editorial boards of *Contemporary Accounting Research*, *European Accounting Review* and *Management Accounting Research*.

For her research, she received the Impact on Management Accounting Practice Award thrice and the Notable Contributions to the Management Accounting Literature Award twice. She also received the 2024 inaugural Bredrup Faculty Excellence Award, the 2018 Bullard Award for Research Impact as well as the 2022 Weatherspoon Award for Distinguished Research. She has received research funding from CIMA and IMA. She teaches the core Strategic Cost Analysis & Performance Management course in Kenan-Flagler's various MBA programs, as well as a Ph.D. seminar, and has won Weatherspoon Awards for teaching in both programs, as well as the 2024 Teaching Excellence Award from the inaugural Charlotte-based Executive MBA cohort. A dual American-Belgian national, she has worked on both sides of the Atlantic. Before she joined UNC, she was an associate professor at the London School of Economics. She received her Ph.D. from the Catholic University of Leuven in Belgium.

Monday Speakers

(continued)



Mark W. Nelson, Cornell University
Insights from 100 years of *The Accounting Review*
Monday, August 4, 2025, 8:00 am–9:45 am

Mark W. Nelson is the S.C. Johnson Family Professor of Management and Professor of Accounting at the Samuel Curtis Johnson Graduate School of Management at Cornell University. He received his BBA degree from Iowa State University and his MA and Ph.D. degrees from The Ohio State University.

Mark teaches corporate financial reporting, intermediate financial accounting, auditing, and judgment and decision making in accounting. He has received twelve teaching awards, including the AAA's inaugural Cook Prize for graduate teaching excellence. He is a coauthor (with Spiceland, Thomas and Winchel) of *Intermediate Accounting*. Mark's research uses experimental and survey methods to address issues in

financial accounting and auditing. His research has been published widely in accounting and psychology, and has been acknowledged with the AAA's Notable Contribution to Accounting Literature Award, the AAA's Wildman Medal, and AJPT's inaugural Best Paper Award.

Mark recently completed a seven-year term as Johnson's Ann and Elmer Lindseth Dean, responsible for Johnson's ten MBA, EMBA and MS programs, overseeing the activities of Johnson's faculty and staff in Ithaca and NYC as well as strategic partnerships with other academic institutions, and serving on the leadership team of Cornell's SC Johnson College of Business. Mark's external service includes three terms as an editor of the *Accounting Review*, four years on the FASB's Financial Accounting Standards Advisory Council, and membership on the board of the Boyce Thompson Institute.



Richard Sloan, University of Southern California
Insights from 100 years of *The Accounting Review*
Monday, August 4, 2025, 8:00 am–9:45 am

Richard Sloan is a professor of accounting, finance and business economics at the University of Southern California. He has also served on the faculties of University of California, Berkeley's Haas School of Business, University of Michigan's Ross School of Business and University of Pennsylvania's Wharton School. While at the University of Michigan, Professor Sloan was the founding director of the John R. and Georgene M. Tozzi Electronic Business and Finance Center. From 2006 to 2009, Sloan was a managing director in equity research at Barclays Global Investors (since acquired by Blackrock). Professor Sloan is a pioneer in the field of quantitative investing and has served as a consultant to numerous firms in the investment management industry.

Professor Sloan's research focuses on the role of accounting information in investment decisions. His research has received numerous awards, including the American Accounting Association's Seminal Contributions to the Accounting Literature Award (2016), the American Accounting Association's Distinguished Contributions to the Accounting Literature Award (2010) and the American Accounting Association's Notable Contributions to the Accounting Literature Award (2001, 2009). He is a coauthor of the textbooks *Equity Valuation & Analysis* (with Russell Lundholm) and *Business Sustainability Reporting & Analysis* (with Patricia Dechow). He is also an editor of the *Review of Accounting Studies* and a member of the Financial Accounting Standards Advisory Council. Professor Sloan holds a Ph.D. in Accounting and Finance from the University of Rochester and a BCom (Hons) from the University of Western Australia.

7:00 am–8:15 am

SECTION BREAKFAST (PRE-PURCHASE REQUIRED)

Strategic and Emerging Technologies Section

West Tower, Lobby Level, Crystal A

7:00 am–5:00 pm

Registration

East Tower, Ballroom Level, Grand Registration

Member Services/Help Desk

East Tower, Ballroom Level, Grand Registration

Service Project

East Tower, Ballroom Level, Grand Registration

7:30 am–12:30 pm

Career Center

West Tower, Ballroom Level, Regency D

8:00 am–12:15 pm

Exhibit Hall

East Tower, Exhibit Level, Riverside Center

8:00 am–9:45 am

Opening Plenary Session

East Tower, Ballroom Level, Grand Ballroom C-F

Insights from 100 years of The Accounting Review

Speakers: **Michelle Hanlon, Massachusetts Institute of Technology**
 Eva Labro, The University of North Carolina at Chapel Hill
 Mark W. Nelson, Cornell University
 Richard Sloan, University of Southern California

Award Presentations to include:

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

Kerry K. Inger, Auburn University -Graduate Prize

Karen Kitching, Georgetown University - Undergraduate Prize

Teresa B. Thompson, West Valley College - Two-Year College Prize

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

Ashley A. Austin, University of Richmond

Tina D. Carpenter, University of Georgia

Margaret H. Christ, University of Georgia

Christy S. Nielson, The University of Mississippi

**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

East Tower, Exhibit Level, Riverside Center

10:15 am–11:45 am

PANEL SESSIONS

1.01: The Accounting Review 100th Celebration Plenary Question and Answer Session

East Tower, Ballroom Level, Grand Hall J

Accounting - 1.8 CH

Moderator: Jacqueline Hammersley, University of Georgia
Panelists: Eva Labro, University of North Carolina at Chapel Hill
Mark Nelson, Cornell University
Michelle Hanlon, Massachusetts Institute of Technology
Richard Sloan, University of Southern California

1.02: Teaching Inspirations from the Cook Prize Recipients

East Tower, Ballroom Level, Grand Ballroom B

Accounting - 1.8 CH

Moderator: Robert Allen, Utah Valley University
Panelists: Kerry Inger, Auburn University
Karen Kitching, Georgetown University
Teresa Thompson, West Valley College

1.03: Measuring the Local and Global Impact of Corporate Social Responsibility

West Tower, Ballroom Level, Regency B

Accounting - 1.8 CH

Moderator: Dina El Mahdy, Morgan State University
Panelists: Dina El Mahdy, Morgan State University
Denis Gracanin, Virginia Tech
Sezer Dumen, Virginia Tech and Morgan State University
Majid Behravan, Morgan State University

1.04: AI in the Practice of Accounting: Cases of Its Use in the Field

West Tower, Ballroom Level, Regency C

Accounting - 1.8 CH

Moderator: Steven Isberg, Towson University
Panelists: Jennie Ly, Moss Adams
Steven Isberg, Towson University
Miriam Wigglesworth, Towson University

1.05: EY Academic Resource Center (EYARC) Innovative Mindset Materials for Financial and Sustainability Accounting Courses

West Tower, Lobby Level, Crystal C

Financial, Data Analytics and Sustainability - 1.8 CH

Moderator: Joni Fisher, EY
Panelists: Scott Emnett, Arizona State University
Kimberly Mendoza, University of Illinois at Urbana-Champaign

10:15 am–11:45 am

1.06: Some Reflections on Six Decades of Accounting Research

East Tower, Ballroom Level, Grand Hall I

Accounting - 1.8 CH

Moderator: David Ziebart, University of Kentucky

Panelist: Ray Ball, The University of Chicago

1.07: Using Technology to Help Explore Accounting History

East Tower, Lobby Level, Plaza B

Accounting - 1.8 CH

Moderator: William Black, University of North Georgia

Panelist: Frank Badua, McMurtry University
Marina Gurskaya, Kuban State University

1.08: CAQ Update Panel I: Talent Pipeline Initiatives

East Tower, Ballroom Level, Grand Hall K

Auditing - 1.8 CH

Moderator: Liz Barentzen, CAQ

Panelists: Will Farmer, EverFi
Geoffrey Brown, Illinois CPA Society
Julie Peters, PwC
Bette Kozlowski, KPMG LLP

1.09: FASB-IASB-SEC Update Panel

West Tower, Ballroom Level, Regency A

Accounting - 1.8 CH

Moderator: Daniel Wangerin, University of Wisconsin—Madison

Panelists: Christine Botosan, FASB
Linda Mezon-Hutter, International Accounting Standards Board
Gaurav Hiranandani, U.S. Securities and Exchange Commi

1.10: National Standard-Setters' Insights on IASB's Agenda Consultation

East Tower, Ballroom Level, Grand Hall L

Accounting - 1.8 CH

Moderator: Eric Lee, Australian Accounting Standards Board

Panelists: Katharine Christopoulos, Accounting Standards Board of Canada
Han Yi, Korea Accounting Standards Board and Korea Sustainability Standards Board
Yasunobu Kawanishi, Accounting Standards Board of Japan
Ana Simpson, International Accounting Standards Board

1.11: Incorporating AI into the Accounting Curriculum

West Tower, Concourse Level, Water Tower

Accounting - 1.8 CH

Moderator: imberly Church, Missouri State University

Panelists: Laurie Burney, Baylor University
Brian Byrd, KPMG
Ryan Kauzlick, Insights & Automation Forvis Mazars
Angela Wheeler Spencer, Oklahoma State University

10:15 am–11:45 am

1.12: The Relevance of Management Accounting Research—Identifying and Bridging the Gaps

East Tower, Ballroom Level, Grand Hall MN

Accounting - 1.8 CH

Moderator: Amal Said, Northern Kentucky University
 Panelists: Heba Abdel-Rahim, University of Toledo
 Shira Kolsky, Discover Financial Services
 Doug Homer, Designetics, Inc.
 Anne Munaretto, Ernst & Young, LLP

1.13: Utilizing Technology to Create an Equitable and Inclusive Learning Environment

West Tower, Concourse Level, Gold Coast

Accounting - 1.8 CH

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

PAPER SESSIONS

1.14: Behavioral Research in Auditing

West Tower, Ballroom Level, Hong Kong

Auditing - 1.8 CH

Moderator: Lei Dong, Eastern Washington University

Blinded by the Light: The Effect of ESG Information on Financial Statement Audits. Cathy Jun, Washington State University; Rachel Lyman, The University of Texas at Austin; Ryan Sommerfeldt, Brigham Young University

Discussant: McKay Jones, University of Wisconsin—Madison

Effects of Critical Audit Matter Readability on Investor Understanding. Yoshitaka Hirose, Doshisha University

Discussant: TBA

The Effect of Oversight Styles and Social Tie-on Auditor Negligence Assessment. Junnan Cui, Illinois State University; Li Gao, SUNY at New Paltz; Steven Kaszak, The University of North Carolina at Wilmington

Discussant: Niki Bruno, University of South Carolina

1.15: AI, Generative Technologies, and Big Data in AIS

West Tower, Concourse Level, Comiskey

Information Technology - Technical 1.8 CH

Moderator: Zhonghua Zhang, Washington State University

Can Machine Learning Improve Goodwill Impairment Prediction? Yue Liu, Rutgers, The State University of New Jersey, Newark; Abigail Parker, The University of Texas at San Antonio; Divya Anantharaman, Rutgers, The State University of New Jersey, Newark; Elizabeth Chuk, University of California, Irvine

Discussant: Mi Zhou, Virginia Commonwealth University

Digital Human Capital and Management Decision-Making: Evidence from Management Earnings Forecasts. Feng Tian, The Hong Kong Polytechnic University; Ran An, Xiamen University; Sean Xin Xu, Tsinghua University

Discussant: Hua Xin, University of South Alabama

1.16: Corporate Tax Avoidance I

East Tower, Lobby Level, Plaza A

Taxes - 1.8 CH

Moderator: Yi Luo, Western University

Bilateral Tax Cooperation and Corporate Tax Avoidance. Timothy Messenger, University of Oregon; Linda Krull, University of Oregon

Discussant: Taylor Paskett, University of Nebraska—Lincoln

10:15 am–11:45 am

Local Executives and Foreign Subsidiaries' Tax Avoidance. Alan Sohn, University of Florida

Discussant: Timothy Messenger, University of Oregon

1.17: Tax and Firm Behavior

East Tower, Concourse Level, Michigan 3

Taxes - 1.8 CH

Moderator: Ernest Pan, Washington University in St. Louis

Dynamic Analysis of Non-Deductible Expenses Generating Temporary Differences on Compensation Contracts. Toshiaki Wakabayashi, Waseda University; Yutaro Murakami, Keio University

Discussant: Ernest Pan, Washington University in St. Louis

The ETF Tax Advantage and Firm Payout Policy. Ben Yost, Boston College; Xintong Li, Boston College; Yuan Zou, Harvard University

Discussant: Miles Romney, Florida State University

1.18: AI and Auditor's Judgement

East Tower, Concourse Level, Roosevelt 1AB

Auditing - 1.8 CH

Moderator: Markus Isack, WU Vienna University of Economics and Business

A Comparison of Artificial Intelligence and Human Responses in Audit Experiments. Susan Rykowski, The University of Alabama; James Moon, Georgia Institute of Technology; Nikki MacKenzie, Georgia Institute of Technology; Quinn Swanquist, The University of Alabama; Robert Whited, North Carolina State University

Discussant: Hanchi Gu, Shanghai University of Finance & Economics

Artificial Intelligence Agentic Auditing. Marco Schreyer, Swiss Federal Audit Office; Hanchi Gu, Shanghai University of Finance & Economics; Kevin Moffitt, Rutgers, The State University of New Jersey, Newark; Miklos Vasarhelyi, Rutgers, The State University of New Jersey, Newark

Discussant: Kevin Moffitt, Rutgers, The State University of New Jersey, Newark

Replicating Reason: The Advent of Human-Like Audit Judgment by Generative AI. Markus Isack, WU Vienna University of Economics and Business

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

1.19: Audit Committees and Financial Reporting Quality

East Tower, Concourse Level, Roosevelt 3A

Accounting - 1.8 CH

Moderator: Nico Arguello, The University of Tennessee

Audit Committee Directors' Related Industry Knowledge and Financial Reporting Quality. Shuqing Luo, The University of Hong Kong; An-Ping Lin, Singapore Management University; Guojin Gong, University of Connecticut; Xin Qu, Griffith University

Discussant: Amy Mathews, University of Alabama

Audit Committee Governance and Correction of Material Misstatements. Chenxi Lin, The University of Oklahoma; Mengyang Davila, The University of Oklahoma; Wayne Thomas, The University of Oklahoma

Discussant: Amy Mathews, The University of Alabama

The State of Audit Quality: Perspectives and Empirical Evidence. Marcus Doxey, The University of Alabama; Amy Mathews, The University of Alabama; Jamie Teterin, The University of Alabama; Quinn Swanquist, The University of Alabama

Discussant: Xin Qu, Griffith University

1.20: ESG I

East Tower, Concourse Level, Randolph 1AB

Accounting - 1.8 CH

Moderator: Hua Xin, University of South Alabama

Assuring Sustainability: The Association between Independent Assurance and Environmental Performance. Jacqueline Tan, University of Georgia

Discussant: Jing Zhang, University of Colorado Denver

10:15 am–11:45 am

ESG Assurance and Comparability of Greenhouse Gas Emission Reporting. Zvi Singer, HEC Montreal Jenna Burke, University of Colorado Denver; Jiali Luo, HEC Montreal; Jing Zhang, University of Colorado Denver

Discussant: Jacqueline Tan, Oklahoma State University

Estimating the Value of Auditing Services for Private Firms. Lisa Liu, Columbia University Business School

1.21: Ethics, Inclusion, and Strategic Oversight in the Evolving Corporate Environment

East Tower, Concourse Level, Roosevelt 3B

Behavioral Ethics – Non-Technical - 1.8 CH

Moderator: Kaschia Wade, University of Kentucky

An Intersection of Oversight: Hospital Governance and Performance Before and After the Affordable Care Act. Julie Mercado, Bucknell University; Casey Camors, Mississippi State University

Discussant: Sydnee Manley, Providence College

Do Board Sustainable Development Committees Matter to Carbon Emission Reporting Quality? Chih-Liang Liu, National Yang Ming Chiao Tung University; Shu-Miao Lai, National Taiwan Ocean University

Discussant: Julie Mercado, Bucknell University

Gender Diversity in GCC Audit Committees and Financial Reporting Quality. Pascale Baaklini, IESEG School of Management; Badreddine Hamdi, University of Burgundy; Tarek Mejri, University Evry, Paris Saclay

Discussant: Michelle Harding, Virginia Tech

Navigating a Path to Career Success: Black Accounting Faculty in U.S. Business Schools. Jennifer Joe, Virginia Tech; Kerri-Ann Sanderson, Bentley University; Michelle Harding, Virginia Tech

Discussant: Chevonne Alston, Governors State University

1.22: Analyst Forecast Quality

West Tower, Ballroom Level, Toronto

Accounting - 1.8 CH

Moderator: Heather Graham, University of Michigan

Ambiguity and Strategic Forecasts. Wei Shao, China Europe International Business School; Rui Shen, The Chinese University of Hong Kong; Shaowei Ke, China Europe International Business School; Xiaoyu Cheng, Florida State University

Discussant: Yucheng Liang, Carnegie Mellon University

Beyond the Research Department: Brokerage Branches' Local Information Advantage and Analyst Forecast Quality. An-Ping Lin, Singapore Management University; Xia Chen, Singapore Management University; Yajing Tian, Singapore Management University

Discussant: Hoyoun Kyung, University of Missouri

1.23: Earnings Measurement and Processing

West Tower, Ballroom Level, New Orleans

Accounting - 1.8 CH

Moderator: Jesse Chan, Boston University Questrom

Implications of Segment Profit/Loss Measurement for Real Activities. Novia (Xi) Chen, University of Houston; Yuqi Cheng, University of Houston

Discussant: Ching-Chuan Wang, The University of Utah

Using Aggregate Non-GAAP Earnings to Forecast Future Economic Growth. Jasmine Wang, University of Virginia; Clara Zhou, Macquarie University; Frank Heflin, University of Georgia

Discussant: Matthew Evans, The University of Alabama

10:15 am-11:45 am

1.24: Corporate Governance and Proxy Activity

West Tower, Ballroom Level, Atlanta

Accounting - 1.8 CH

Moderator: Rusha Nandy, NHH Norwegian School of Economics

Brick or Treat: Shareholder Activism and Corporate Leasing. Fang Li, Lancaster University; Carles Vergara, IESE Business School ; Gaizka Ormazabal, IESE Business School

Discussant: Jenny Kim, University of Colorado Boulder

Beyond the Ballot: When Do Corporate Governance Disclosures Inform Trading Decisions? Nikki Skinner, University of Colorado Boulder; Andrea Pawliczek, University of Colorado Boulder; Jacqueline Wegner, University of Southern California

Discussant: Jedson Pinto, The University of Texas at Dallas

Firm Responses to Proxy Advisor Recommendations: Evidence from Supplemental Proxy Filings. Jenny Kim, University of Colorado Boulder; Andrea Pawliczek, University of Colorado Boulder; Yonca Ertimur, University of Colorado Boulder

Discussant: Xijiang Su, York University

1.25: Customer Information

East Tower, Concourse Level, Michigan 1C

Accounting - 1.8 CH

Moderator: Jackie Zeyang Ju, University of Kentucky

Constituency Statutes and Voluntary Disclosure: Evidence from Major Customer Identities. Jackie Zeyang Ju, University of Kentucky; Hong Xie, University of Kentucky; Jennifer Tucker, University of Florida

Discussant: Ilona Bastiaansen, Mendoza College of Business

Privacy Lost? Consumer Digital Privacy and Earnings Benchmarks. Wen-Hsin Chang, University of California, Los Angeles

Discussant: Jackie Zeyang Ju, University of Kentucky

1.26: ESG Investing

East Tower, Concourse Level, Michigan 2

Accounting - 1.8 CH

Moderator: Ki-Soon Choi, Boston College

Is the Woke Mob Coming for the Hard-Earned Retirement Dollars of American Government Workers? An Analysis of ESG Investing in U.S. Public Pension Funds. Shijun Xia, San Diego State University; Divya Anantharaman, Rutgers, The State University of New Jersey, Newark; Elizabeth Chuk, University of California, Irvine

Discussant: Ki-Soon Choi, Boston College

Politics, CSR Investment, and Real Effects. June Huang, The University of Texas at Dallas; Kirti Sinha, The University of Texas at Dallas; M. V. Shivaani, The University of Texas at Dallas

Discussant: Arbita Chakraborty, Indian Institute of Management Udaipur

The Price to be Green: Evidence from Securities Lending by ESG Funds. Ki-Soon Choi, Boston College; David Kim, Massachusetts Institute of Technology

Discussant: Shijun Xia, San Diego State University

1.27: Fraud Detection, Expert Witness Credibility, and Financial Advisor Misconduct

West Tower, Concourse Level, Wrigley

Accounting - 1.8 CH

Moderator: Shaokun (Carol) Yu, Northern Illinois University

AI in Accounting: Advancing Fraud Detection Through Neuroevolution of Augmenting Topologies. Zabihollah Rezaee, The University of Memphis; Salem Boumediene, University of Illinois at Springfield; Salma Boumediene, University of Illinois at Springfield

Does Text Vectorization Provide New Insights into Financial Statement Fraud During COVID-19? Keisuke Yoshida, Bunkyo Gakuin University; Masumi Nakashima, Bunkyo Gakuin University

The Effect of Expert Witness's Credentials on Jurors' Perceived Credibility of Expert Witness's Testimony. Alyssa Ong, Pepperdine University; Chih-Chen Lee, Northern Illinois University; Debra Sinclair, University of South Florida

10:15 am–11:45 am

Using Approximate Entropy to Detect Financial Advisor Misconduct. Pinky Rusli, Western Kentucky University; Charles Kile, Western Kentucky University; Jonathan Ross, Western Kentucky University; Rui-Zhong (R.Z.) Zhang, Kent State University

1.28: Work-Life Balance and Culture

East Tower, Ballroom Level, Grand Hall H

Business Management & Organization - 1.8 CH

Moderator: Sarah Thorrick, University of Massachusetts Amherst

Is Corporate Culture Related to Financial Misreporting? Evidence from Sexual Harassment Disclosures. Christiana Antwi-Obimpeh, The University of Texas at El Paso

Discussant: Edward Walker, University of Central Oklahoma

What is the Meaning of All of This? Constructing Work in the Accounting Profession. Lisa Baudot, HEC Paris; Dana Wallace, c

Discussant: Sara Alqahtani, Case Western Reserve University

1.29: Topics in Nonprofit Accounting and Auditing

West Tower, Concourse Level, Columbian

Specialized Knowledge – Technical - 1.8 CH

Moderator: David Folsom, Weber State University

Differences in Audit Quality between Partners and Non-Partners in The Nonprofit Sector. Joseph Rakestraw, Florida Atlantic University; Elizabeth Almer, Portland State University; Julia Higgs, Florida Atlantic University; M. Kathleen Harris, Washington State University; Paul Wong, University of California, Davis

Discussant: Will Cather, Florida State University

Do Nonprofits Benefit from Having Audit Partners with Public Company Auditing Experience? Will Cather, Florida State University; Aleksandra Zimmerman, Florida State University; Colleen Boland, University of Wisconsin-Milwaukee; Stefanie Tate, University of Massachusetts Lowell

Discussant: Angelica Castro, SUNY Polytechnic Institute

The Role of Grantmakers and Accounting Information in the Private Foundation Grantmaking Process. Kyle Smith, Mississippi State University; Leah Diehl, University of Montana; Linda Parsons, The University of Alabama

Discussant: Rebecca Bloch, Fairfield University

1.30: Management Controls in the Field

East Tower, Ballroom Level, Grand Hall G

Accounting - 1.8 CH

Moderator: Ewelina Forker, University of Wisconsin—Madison

Drilldown Data Access Rates and Managerial Target Achievement. Joseph Moran, University of Pennsylvania

Discussant: Ewelina Forker, University of Wisconsin—Madison

Driving Fluid Teams' Performance: Field Evidence from Operating Room Turnover. Ewelina Forker, University of Wisconsin—Madison; Karen Sedatole, Emory University; Susanna Gallani, Harvard University

Discussant: Xinyu Zhang, Cornell University

The Impact of Collaborating with Female Mentors on Promotion Opportunities. Sophy Wang, University of Illinois at Urbana-Champaign; Aner Zhou, San Diego State University; Fei Du, University of Illinois at Urbana-Champaign

Discussant: Susanna Gallani, Harvard University

1.31: Accounting Profession

East Tower, Concourse Level, Michigan 1A

Accounting – Technical - 1.8 CH

Moderator: Yuan Shi, The Pennsylvania State University

Student and Practitioner Cheating: A Crisis for the Accounting Profession. Donald Ariail, Kennesaw State University; Amine Khayati, Kennesaw State University; Murphy Smith, Texas A&M University—Corpus Christi

Discussant: Yuan Shi, The Pennsylvania State University

10:15 am–11:45 am

Tech Industry Growth and Accounting Labor Supply: Evidence from Local Tech Industry Subsidies. Il Sun Yoo, University of Hawaii; Ben Lourie, University of California, Irvine; Ruimin Shaphan Harun Ng, Singapore Management University

Discussant: Sanni Oluwatomiwa, Adeleke University

1.32: Collusion and Social Performance

East Tower, Concourse Level, Michigan 1B

Accounting – Technical - 1.8 CH

Moderator: Henri Akono, The University of Maine

Employee Governance or Tacit Collusion? The Effect of Stakeholder Orientation on Labor Investment Efficiency. Jong Park, c; John Doukas, Old Dominion University; Rajib Chowdhury, The Pennsylvania State University Harrisburg

Discussant: TBA

Shareholder Gains or Integration Strains? The Social Trade-Offs in Acquisitions. Alexander Sigg, University of St.Gallen; Thomas Berndt, University of St.Gallen

Discussant: Jong Park, University of South Florida

1.33: Data Standards and Technologies

West Tower, Ballroom Level, Acapulco

Information Technology - 1.8 CH

Moderator: Nuriddin Tojiboyev, The College of New Jersey

Blockchain for Management Accounting and Control. Myles Stern, San Diego State University; Akhilesh Chandra, Retired; Alan Reinstein, Wayne State University

Discussant: Yanawut Klinkasorn, Rutgers, The State University of New Jersey, Newark

Interoperability in Data Standards: A Perspective on the Current Business Issues. Rob Nehmer, Oakland University

Discussant: Nuriddin Tojiboyev, The College of New Jersey

Performance with High-Code and Low-Code Software: SQL Versus Alteryx. A. Faye Borthick, Georgia State University; Lorraine Lee, The University of North Carolina at Wilmington; Lucia Smeal, Georgia State University

Discussant: Deniz Appelbaum, Montclair State University

1.34: Bold Beginnings: Shaping Future Accounting Professionals (Accounting)

East Tower, Concourse Level, Randolph 3

Accounting - 1.8 CH

Moderator: Ashley Davis, The University of Oklahoma

An Experiential Study of Understanding 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

Effects of Accounting Education: Comparing Accounting and Management Students' Intentions. Krittaya Sangboon, The University of Texas Rio Grande Valley-Edinburg; Leon Schjoedt, The University of Texas Rio Grande Valley

Introductory Accounting Homework and Student Engagement. Claudinei Nascimento, University of Maringá; Edgard Cornacchione, University of São Paulo; Luciane Reginato, University of São Paulo

Listening to the Students Voice: Reshaping Teaching Excellence in Accounting and Business Education. Natalie Churyk, Northern Illinois University; Camillo Lento, Lakehead University; Elizabeth Gordon, Temple University; Eva Blondeel, Ghent University; Lorraine Derbyshire, University of Capetown; Nadia Gulko, University of Lincoln; Nick McGuigan, Monash University Caulfield; Patricia Everaert, Ghent University; Susanna Middelberg, North-West University

12:00 pm–1:45 pm

SECTION LUNCHEONS (PRE-PURCHASE REQUIRED FOR LUNCH)

Government and Nonprofit Section

West Tower, Lobby Level, Crystal A

International Accounting Section

West Tower, Lobby Level, Crystal B

1:00 pm–6:00 pm

Career Center

West Tower, Ballroom Level, Regency D

1:30 pm–5:00 pm

Exhibits

East Tower, Exhibit Level, Riverside Center

2:00 pm–3:30 pm

SECTION BUSINESS MEETINGS

Government and Nonprofit Section

West Tower, Concourse Level, Columbian

2:00 pm–3:30 pm

PANEL SESSIONS

2.01: Teaching Tips on All the AI in Accounting: Accounting Intro Classes, Artificial Intelligence, and Actionable Insights

West Tower, Ballroom Level, Regency A

Accounting - 1.8 CH

Moderator: David Wood, Brigham Young University
Panelists: Scott Emett, Arizona State University
Daphne Palmer, The University of Alabama
Jill Mitchell, University of Virginia

2.02: Developing a People-First Culture in the Accounting Profession

East Tower, Ballroom Level, Grand Ballroom B

Accounting - 1.8 CH

Moderator: Kathleen Boeve, Campus Talent Manager, Plante Moran
Panelists: Plante Moran — named to Fortune magazine's "100 Best Companies to Work For" list for 27 consecutive years
Ally Riggs, CPA and Senior
Bridgette Nitchman, CPA and Principal
Eric Biltgen, CPA and Partner
Rodney Allen, CPA and Manager

2.03: Accounting Horizons—Bridging Academic Research and Practice

West Tower, Ballroom Level, Regency B

Accounting - 1.8 CH

Moderator: Jennifer Tucker, University of Florida
Panelists: Brent Woodford, Walt Disney Company
Karen Nelson, Texas Christian University
Lori Bhaskar, Indiana University Bloomington
Stephen Lusch, University of Kentucky

2:00 pm–3:30 pm

2.04: The Dubious Relevance of Establishing the Replicability of Exact Answers to Approximate Problems

East Tower, Ballroom Level, Grand Hall I

Accounting - 1.8 CH

Moderator: David Ziebart, University of Kentucky

Panelists: Sudipta Basu, Temple University
William Cready, The University of Texas at Dallas

2.05: Attractive Areas for Research in Accounting History

East Tower, Lobby Level, Plaza B

Accounting - 1.8 CH

Moderator: Martin Persson, Illinois University

Panelists: Stephan Fafatas, Washington & Lee University
Vaughan S. Radcliffe, Western University
Richard Baker, Adelphi University
Gary Spraakman, York University

2.06: Forensic Accounting in Practice Fireside Chat with Dr. Barry J. Epstein

West Tower, Concourse Level, Water Tower

Accounting - 1.8 CH

Moderator: Sridhar Ramamoorti, University of Dayton

Panelists: Barry J. Epstein, Epstein Nach Escobedo LLC
Richard Riley, West Virginia University
Debra Sinclair, University of South Florida

2.07: Striking the Balance: Navigating Mental Health and Work-Life Balance: Insights across Public Accounting, Academia, and Industry

East Tower, Ballroom Level, Grand Hall MN

Accounting - 1.8 CH

Moderator: Bambi Hora, University of Central Oklahoma

Panelists: Charlotte Roberts, UWorld
J. Stephen McNally, IMA

2.08: 20 Years of Broad IFRS Adoption: Perspectives from Regulators and Standard-Setters

East Tower, Ballroom Level, Grand Hall L

Accounting - 1.8 CH

Moderator: Manuela Dantas, California State University, Northridge

Panelists: Holger Erchinger, KPMG
Linda Mezon-Hutter, International Accounting Standards Board
Manuela Dantas, California State Northridge

2.09: GenAI and Accounting Research

West Tower, Ballroom Level, Regency C

Accounting - 1.8 CH

Moderator: Nuriddin Tojiboyev, The College of New Jersey

Panelists: Daniel O'Leary, University of Southern California
Tawei Wang, DePaul University
Gregory Gerard, Florida State University
Miklos Vasarhelyi, Rutgers, The State University of New Jersey, Newark
Rob Nehmer, Oakland University

2:00 pm–3:30 pm

2.10: Navigating the Future of Accounting & CPA Licensure: AICPA Insights, Initiatives, and Updates for Academics
East Tower, Ballroom Level, Grand Hall J

Accounting - 1.8 CH

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

2.11: Demystifying Accounting and Using Immersive Analytics to Increase Enrollment, Recruitment, and Retention
East Tower, Ballroom Level, Grand Hall K

Accounting - 1.8 CH

Moderator: Dina El Mahdy, Morgan State University
 Panelists: Dina El Mahdy, Morgan State University
 Denis Gracanin, Virginia Tech Services
 Majid Behravan, Morgan State University

2.12: The Relevance of Management Accounting Research—Identifying and Bridging the Gaps
West Tower, Concourse Level, Gold Coast

Accounting - 1.8 CH

Moderator: Carolyn Hughes, Asheville-Buncombe Technical Community College
 Panelists: Carolyn Hughes, Asheville-Buncombe Technical Community College
 Wendy Tietz, Kent State University
 Tracie Miller, Franklin University

PAPER SESSIONS

2.13: Accounting Pipeline Research Session I
East Tower, Lobby Level, Plaza A

Accounting - 1.8 CH

Moderator: Rebecca Shortridge, The University of Tennessee

Changing Majors: The Impact of Experiences in Principles of Accounting Courses. Rebecca Shortridge, The University of Tennessee at Chattanooga; Joanie Sompayrac, The University of Tennessee at Chattanooga; Nishani Edirisinghe Vincent, The University of Tennessee at Chattanooga

Shaping Career Beliefs: How Introductory Accounting Courses Influence Perceptions of the Accounting Profession. Tonya Blocker, Sam Houston State University; Ryan Leece, The University of Alabama at Birmingham; Mark Edmonds, The University of Alabama at Birmingham; Katie Harris, Sam Houston State University

What Attracts Gen Z Undergraduate Business Students to Accounting? P.J. Hoffman, Indiana University Bloomington; Bridget Stomberg, Indiana University Bloomington; Roshan Sinha, Indiana University Bloomington; April Sellers, Indiana University—Purdue University Indianapolis

2.14: AI & Technology in Behavioral Research
West Tower, Ballroom Level, Hong Kong

Information Technology - 1.8 CH

Moderator: Cade Cardwell, University of Massachusetts Amherst

Adapting in a Regulated World: Evolutionary Economics and Innovation Adoption in Accounting Firms. Amanda Carlson, Merrimack College; Dereck Barr-Pulliam, University of Louisville

Discussant: Jeremy Douthit, The University of Arizona

Does the Inclusion of ESG Analysis in Analyst Reports Influence Investment Willingness? Robo-Analysts Make a Difference. Hanxu Xia, University of Massachusetts Amherst; Christopher Agoglia, University of Massachusetts Amherst; Elaine Wang, University of Massachusetts Amherst

Discussant: Cade Cardwell, University of Massachusetts Amherst

2:00 pm–3:30 pm

Dynamic Organizational Readiness for AI Adoption in Accounting Firms: A Proposed SYNC-AI Model. Wee Meng Eric Lee, University of Northern Iowa; Arif Perdana, Monash University, Indonesia; Mui Kim Chu, Singapore Institute of Technology
 Discussant: Elena Klevisky, University of Tampa

2.15: Blockchain and Fintech Innovations

East Tower, Concourse Level, Randolph 1AB

Information Technology – Technical - 1.8 CH

Moderator: Balal Hossain, University of Missouri

Beyond Financial Audits: Investigating the Quality and Impact of SOC 2 Reports. Diane Janvrin, Iowa State University; Audrey Katcher, RubinBrown; Chris Halterman, Ernst & Young Foundation; Jim Kurtenbach, Iowa State University

Discussant: Ashok Chakraborty, University of South Florida

Blockchain Adoption and Tax Avoidance. Jae Yeon Sim, Sungshin Womens University; Il Joo Kang, Singapore University of Social Sciences; Sungmin Jeon, Chonnam National University

Discussant: Balal Hossain, University of Missouri

Blockchain Adoption and Trade Credit in Supply Chain. William Johnson, University of Massachusetts Lowell; Huimin Chen, University of Massachusetts Lowell; Jun Chen, Zhejiang University; Qiang Wu, The Hong Kong Polytechnic University

Discussant: Huimin Chen, University of Massachusetts Lowell

2.16: Tax Uncertainty

West Tower, Concourse Level, Comiskey

Taxes - 1.8 CH

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

Investor Valuation of Reductions in Tax Uncertainty in Corporate Spin-Offs: Evidence from Private Letter Ruling Disclosure. Stephen Lusch, University of Kentucky; Francis Murphy, University of Connecticut; Junwei Xia, Texas A&M University—College Station; Shannon Chen, The University of Arizona

Discussant: Michelle Harding, Virginia Tech

Noise and Taxes: The Effect of Industry Noise on the Value of Tax Savings. Thomas Omer, University of Nebraska—Lincoln; Ming (Mike) Yuan, University of Nebraska at Omaha; Thomas Kubick, University of Nebraska—Lincoln; Xiao Song, University of Nebraska at Omaha

Discussant: Steven Savoy, University of Illinois at Chicago

2.17: Intentionally Skipped

2.18: Audit Quality

East Tower, Concourse Level, Roosevelt 3A

Accounting - 1.8 CH

Moderator: DMyrian Frederick, Virginia Tech

Auditor Fieldwork and Audit Quality: Evidence from Financial Statement Adjustment. Seokyoung Hwang, College of Staten Island—CUNY; Daniel Hwang, Sejong University; Seung-Youb Han, Seoul National University

Improving Audit Quality through Learning from Audit Failures: Evidence from Big 4 Accounting Firms' Views of SEC Filings. Charlotte Li, Texas A&M University—College Station; Antonis Kartapanis, Texas A&M University—College Station; David Stroud, Texas A&M University—College Station; Dechun Wang, Texas A&M University—College Station

Discussant: Christiana Antwi-Obimpeh, The University of Texas at El Paso

The Examination of the Financial Reporting Quality of DeSPAC IPO and Traditional IPO Using Benford's Law. Haeyoung Shin, University of Houston—Clear Lake; B. Brian Lee, Prairie View A&M University; Dong-Kyoon Kim, Montclair State University; Michael Lacina, University of Houston—Clear Lake

2.19: Critical Audit Matters

East Tower, Concourse Level, Randolph 3

Auditing - 1.8 CH

Moderator: Monica Kabutey, California State University, Long Beach

How Do Audit Effort and Kam Disclosure Affect an Auditor's Perceived Responsibility? Sabine Grascitz, University of Innsbruck; Marcel Steller, University of Innsbruck; Simon Holzknicht, University of Innsbruck

Discussant: Eric Rapley, Colorado State University

Reporting Critical Audit Matters: The Effects of Readability and Related Financial Statement on Investors' Judgments. Monica Kabutey, California State University Long Beach; Eric Rapley, Colorado State University; Jesse Robertson, University of North Texas

Discussant: Yanjia Yang, University of Bern

The Spillover Effects of Employee Whistleblowing on Audit Fees and Audit Quality. Jingyi Jia, Hong Kong Baptist University

Discussant: Sabine Grascitz, Johannes Kepler University Linz

2.20: Board and Leadership Diversity—Implications for Governance and Reporting

East Tower, Concourse Level, Roosevelt 3B

Accounting - Behavioral Ethics — Non-Technical - 1.8 CH

Moderator: Catherine Chiang, Elon University

Board's Interpersonal Diversity and Financial Misreporting: Evidence From USA. Antonella Russo, University of Greenwich; Emmanuel Mamatzakis, Birkbeck University of London; Lorenzo Neri, Birkbeck University of London

Discussant: Josette Pelzer, College of Charleston

The Influence of Gender and Religiosity on Employee Peer-Reporting Intent. Stephani Mason, DePaul University; Claire Costin, University of Portland; Jason Rinaldo, Texas Tech University; Stephanie Ross, Stephen F. Austin State University

Discussant: Michael Paz, Purdue University Northwest

2.21: Intentionally Skipped

2.22: Disclosure in Relation to Firm Size

West Tower, Ballroom Level, Acapulco

Accounting - 1.8 CH

Moderator: Namisha Bhattarai, The Pennsylvania State University

Disclosing Barriers: The Deterrence Effects of Voluntary Capital Expenditure Disclosure. Jesse Glaze, The University of Texas at El Paso; Caleb Rawson, University of Arkansas

Discussant: Jesse Chan, Boston University Questrom

Scaled Disclosure and CEO Compensation in Small Reporting Companies. Justin Deng, Rutgers, The State University of New Jersey, Camden; Ivo Jansen, Rutgers, The State University of New Jersey, Camden; Jun Guo, Rutgers, The State University of New Jersey, Camden

Discussant: Namisha Bhattarai, The Pennsylvania State University

"We Are Big, Join Us!" An Examination of Companies' Size Advertisement in Job Listings. Yifei Lu, University of Illinois at Urbana-Champaign; Ciao-Wei Chen, University of Illinois at Urbana-Champaign; Laura Li, University of Illinois at Urbana-Champaign

Discussant: Jedson Pinto, The University of Texas at Dallas

2.23: Earnings Management: IPOs, Acquisitions, and Private Firms

West Tower, Ballroom Level, Toronto

Accounting - 1.8 CH

Moderator: Elisha Yu, Baruch College—CUNY

Earnings Management and Stealth Acquisitions. Huai Zhang, Nanyang Technological University; Xinyue Li, Nanyang Technological University

Discussant: Satish Sahoo, City University of Hong Kong

2:00 pm–3:30 pm

Managers' Self-Reported Earnings Management Practices: Experimental Evidence on the Motivations from a Private Firm Setting. Yuhua Liu, University of Mannheim; Davud Rostam-Afschar, University of Mannheim; Jannis Bischof, University of Mannheim

Discussant: Lauren Vollen, University of Notre Dame

The Government as Venture Capitalist: Implications for Earnings Management in IPO Firms. Yanyan Wang, Xiamen University; Lisheng Yu, Sun Yat-sen University; Wentao Li, Sun Yat-sen University; Zeyun (Jeff) Chen, Texas Christian University

Discussant: Elisha Yu, Baruch College—CUNY

2.24: Brideg to Practice: Standard-Setting Topics

West Tower, Ballroom Level, New Orleans

Accounting - 1.8 CH

Moderator: Chandrani Chatterjee, The University of Texas at Arlington

Discussant: John Schomburger, Financial Accounting Standards Board.

Accounting for Leases and Portfolio Decisions of Active Corporate Bond Funds. Haomiao He, California State Polytechnic University Pomona

Discussant: Yifei Lu, University of Illinois at Urbana-Champaign

Do Balance Sheets Misrepresent Shareholder Claims? Todd Sayre, University of San Francisco

Firm Responses to Proxy Advisor Recommendations: Evidence from Supplemental Proxy Filings. Jenny Kim, University of Colorado Boulder; Andrea Pawliczek, University of Colorado Boulder; Yonca Ertimur, University of Colorado Boulder

Discussant: Benjamin Whipple, University of Georgia

The Impact of Lease Intensity and ASC 842 Adoption on Labor Investment Efficiency. Dana Hollie, Louisiana State University; Chi Man Lam, Louisiana State University; Nerissa Brown, University of Illinois at Urbana-Champaign; Wanying Jiang, The University of Texas Permian Basin

Discussant: Chandrani Chatterjee, The University of Texas at Arlington

2.25: ESG Disclosure

West Tower, Ballroom Level, Atlanta

Accounting - 1.8 CH

Moderator: Chih Fang, Morgan State University

Mandatory CSR Disclosures and Real Asset Regulatory Leakage. Lisa Liu, Columbia University; Hans Christensen, The University of Chicago; Mark Maffett, University of Miami; Wendy Wen, Massachusetts Institute of Technology

Discussant: Chih Fang, Morgan State University

Readability of ESG Topic-Specific Sustainability Reports and Bank Loan Spreads. Yun Hao, National Yang Ming Chiao Tung University; Hsin-Wei Chen, National Yang Ming Chiao Tung University; Kai Wang, National Yang Ming Chiao Tung University; Tsung-Kang Chen, National Yang Ming Chiao Tung University; Yijie Tseng, Fu Jen Catholic University

Discussant: Lucy Lu, Bradley University

2.26: Executive Compensation Design

East Tower, Concourse Level, Michigan 1C

Accounting - 1.8 CH

Moderator: Heidi A. Packard, University of Michigan

Front-Loaded Equity Awards: An Efficient Contracting or Rent Extraction Tool? Sunil Parupati, The University of Texas at Dallas; Rafael Copat, The University of Texas at Dallas

Discussant: Sarah Tschosik, Texas A&M University—College Station

Managerial Talent and Performance Targets: Theory and Evidence. Sarah Tschosik, Texas A&M University—College Station; Charlotte Li, Texas A&M University—College Station; Korok Ray, Texas A&M University—College Station

Discussant: Heidi A. Packard, University of Michigan

The Puzzle of Zero Equity Pay: Why Do Some Public Firms Skip Equity Compensation for CEOs? Zinat Alam, University of North Texas; Lingling Wang, University of Connecticut; Liyuan Wang, University of Connecticut

Discussant: Sunil Parupati, The University of Texas at Dallas

2:00 pm–3:30 pm

2.27: Executives, Corporate Decision-Making, and Incentive Contracts

East Tower, Concourse Level, Michigan 2

Accounting - 1.8 CH

Moderator: Jason Kim, Massachusetts Institute of Technology

Executive Mental Health and Corporate Bankruptcy. Mariya Ivanova, Stockholm School of Economics Jenni Kallunki, University of Oulu; Juha-Pekka Kallunki, University of Oulu

Discussant: Andrea Pawliczek, University of Colorado Boulder

Internal Information Quality and Performance Metric Selection. Chongho Kim, Seoul National University; Oscar Timmermans, The London School of Economics and Political Science; Wayne Guay, University of Pennsylvania

Discussant: Kalash Jain, Columbia University

The Impact of CEOs' Social Ties on The Quality of Corporate M&A Decisions and the Timeliness of Goodwill Impairments. Hui-Wen Hsu, National Chiayi University

Discussant: Anthony Joffe, Rice University

2.28: Financial Reporting Properties I

East Tower, Concourse Level, Michigan 3

Accounting - 1.8 CH

Moderator: Christiana Antwi-Obimpeh, The University of Texas at El Paso

Coordination Risk and Accounting Asymmetry. Lanyi Zhang, University of Houston—Downtown; Tong Lu, University of Houston

Discussant: Yuanchun Ye, Carnegie Mellon University

Disrupting Consistency in Accounting. Maria Khrakovsky, The Ohio State University

Discussant: Jivas Chakravarthy, The University of Texas at Arlington

Is the Value-Earnings Convexity Monotonic? Steve Lim, Texas Christian University; Paul Irvine, Texas Christian University; Shin Kwon, Hanyang University

Discussant: Gregory Burke, Loyola University Chicago

2.29: Fraud, Overconfidence and Learning in Debt Markets

East Tower, Concourse Level, Randolph 2

Accounting - 1.8 CH

Moderator: William Gonzalez, Rice University

Accounting Fraud and Individual Financial Health. Ji Eon Kim, Boston College; Arndt Weinrich, Erasmus University Rotterdam; Samuel Chang, The University of Chicago

Discussant: William Gonzalez, Rice University

Digitalization of Tax Information and Its Impact on Mitigating Debt Default Risk—Insights from Overdue Bank Loans of Publicly Traded Firms in China. Linda Chen, University of Idaho; Anting Zhang, China Resources (Holdings) Co., Ltd.; Qingxi Meng, Xiamen University; Yi Yang, Shanghai University of Finance and Economics

Discussant: Ruby Lee, University of Florida

Real Effects of Overconfidence and Debt Covenants. Zijun Liu, Rice University; George Drymiotis, Texas Christian University; Shiva Sivaramakrishnan, Rice University

Discussant: Zurui Song, Massachusetts Institute of Technology

2.30: Cost Management

East Tower, Ballroom Level, Grand Hall G

Accounting - 1.8 CH

Moderator: Mark Anderson, University of Calgary

Asymmetric Cost Behavior and Corporate Environmental Commitments. Jackie Zeyang Ju, University of Kentucky; Clara (Xiaoling) Chen, University of Illinois at Urbana-Champaign; Detian Yang, The University of Hong Kong; Hong Xie, University of Kentucky

Discussant: Michael Paz, Purdue University Northwest

Conservatism in Hiring. Yifei Lu, University of Illinois at Urbana-Champaign; Ciao-Wei Chen, University of Illinois at Urbana-Champaign; Laura Li, University of Illinois at Urbana-Champaign

Discussant: Yuan Shi, The Pennsylvania State University Great Valley

2:00 pm–3:30 pm

Social and Financial Incentives and Labor Cost Management: The Case of Credit Unions. Yifan Wang, Drexel University; Curtis Hall, Drexel University; Mei Cheng, The University of Arizona

Discussant: Mark Anderson, University of Calgary

2.31: Employee Skill Development

East Tower, Ballroom Level, Grand Hall H

Accounting - 1.8 CH

Moderator: Jacob Andrassy, Indiana University Bloomington

Management Control Systems and Employee Performance: Using Informal Controls to Motivate Employee Learning Goal Orientation. Lisa McLuckie Thain, University of North Texas

Discussant: Jeremiah Bentley, University of Massachusetts Amherst

Managers' Usage of Management Control Instruments and Employees' Engagement in Skill Development. Markus Arnold, University of Bern; Bei Shi, University of Amsterdam; Elien Voermans, Erasmus University Rotterdam; Ivo Tafkov, Georgia State University

Discussant: Ashley Sauciuc, Indiana University Bloomington

The Effects of Reward Nature and Reward Contingency on Employee Voluntary Training. Pei Wang, University of Waterloo

Discussant: Miranda Hugie, University of Georgia

2.32: Earnings Quality I

East Tower, Concourse Level, Michigan 1A

Accounting – Technical - 1.8 CH

Moderator: Nadra Pencle, Ball State University

Climate Change Risk Disclosure and Non-GAAP Earnings. Huimin Chen, University of Massachusetts Lowell; Khondkar Karim, University of Massachusetts Lowell; Ye Zhu, University of Massachusetts Lowell

Discussant: Zhonghua Zhang, Washington State University

Earnings Quality, ESG Disclosure, and the Moderating Effect of Product Market Competition. Nai-Hui Su, National Chung Hsing University

Discussant: TBA

Inside Earnings Management: An Institutional Theory Examination of 'Guidance.' Timothy Fogarty, Case Western Reserve University; Piotr Skomra, Case Western Reserve University; Thomas King, Case Western Reserve University

Discussant: Kelly Patrick, Providence College

2.33: Environmental Disclosure I

East Tower, Concourse Level, Michigan 1B

Accounting – Technical - 1.8 CH

Moderator: Lei Dong, Eastern Washington University

Biodiversity and Credit Rating. Pui San Ip, University of Technology Sydney; Anywhere Sikochi, Syracuse University; Hayley Ma, University of Technology Sydney

Discussant: Feras Salama, American University of Sharjah

Board Diversity and Water-Energy Disclosure Quality: A Study of Pacific Alliance Firms. Ivette Nuñez, University of Piura; Maria Benau, The University of Valencia; Nicolás Gambetta, ORT University of Uruguay

Discussant: Lanyi Zhang, University of Houston—Downtown

Firm-Level Biodiversity Risk Exposure and Earnings Smoothing. Feras Salama, American University of Sharjah; Walid Ben Amar, University of Ottawa; Ziyu Kong, Toulouse Capitole University

Discussant: Bojun Cui, University of Missouri

3:00 pm–4:30 pm

Effective Learning Strategies

East Tower, Exhibit Level, Riverside Center

3:30 pm–4:00 pm

Coffee Break

East Tower, Exhibit Level, Riverside Center

West Tower, Ballroom Level, Regency Foyer

4:00 pm–5:30 pm

SECTION BUSINESS MEETINGS

Gender Issues and Worklife Balance Section

West Tower, Concourse Level, Columbian

Public Interest, Ethics, and Sustainability Section

East Tower, Lobby Level, Plaza B

SECTION BUSINESS MEETING AND NETWORKING RECEPTIONS

American Taxation Association

West Tower, Lobby Level, Crystal A

Auditing Section

West Tower, Lobby Level, Crystal C

Management Accounting Section

West Tower, Lobby Level, Crystal B

4:00 pm–5:30 pm

PANEL SESSIONS

3.01: Intentionally Skipped

3.02: Boldly Building the Future of Management Accounting: The IMA Competency Framework as a Blueprint for Excellence

West Tower, Ballroom Level, Regency B

Accounting - 1.8 CH

Moderator: Paul Juras, Babson College

Panelists: Roopa Venkatesh, University of Nebraska at Omaha
Travis Willard, Institute of Management Accountants
Brigitte de Graaff, VU University Amsterdam

3.03: From Journal Entries to Virtual Journeys: Immersive Technology in Accounting Education

East Tower, Ballroom Level, Grand Hall K

Accounting - 1.8 CH

Moderator: Frances Stott, Ohio University

Panelists: Kimberly Church, Missouri State University
Laurie Burney, Baylor University

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

East Tower, Ballroom Level, Grand Hall L

Accounting - 1.8 CH

Moderator: Levine Peg, Deloitte Foundation

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

4:00 pm–5:30 pm

3.05: EY Academic Resource Center (EYARC) Materials to Enhance Accounting Education with Technology, Featuring Our New GenAI Enhanced Professionalism Framework and Competency Matrix

West Tower, Ballroom Level, Regency C

Accounting - 1.8 CH

Moderator: Joni Fisher, EY
Panelists: David Wood, Brigham Young University
Margaret Christ, University of Georgia
Scott Emmett, Arizona State University

3.06: Engagement, Access, and Community (EAC), the Path Forward

East Tower, Lobby Level, Plaza B

Accounting - 1.8 CH

Moderator: Christine Botosan, Financial Accounting Standards Board
Panelists: Chevonne Alston, Governors State University
Amal Said, Northern Kentucky University
Sandra Richtermeyer, Rutgers, The State University of New Jersey
Di Wu, California State University, Bakersfield

3.07: New Perspectives on the Accounting for Business Combinations

West Tower, Concourse Level, Water Tower

Accounting - 1.8 CH

Panelists: Christine Botosan, Financial Accounting Standards Board
Marina Gidalevich, PwC US Group
Stephen Penman, Columbia University

3.08: Have You Thought About Becoming an Accounting Chair? The Good, The Bad, and Why It's Worth Thinking About

East Tower, Ballroom Level, Grand Hall I

Accounting - 1.8 CH

Moderator: Brett Wilkinson, Kansas State University
Panelists: Rebecca Shortridge, The University of Tennessee at Chattanooga
Kirsten Cook, Texas Tech University
Gary McGill, University of Florida

3.09: Low Income Tax Clinic Grant Opportunities and Student Engagement

East Tower, Ballroom Level, Grand Hall J

Accounting - 1.8 CH

Moderator: Katherine Campbell, University of North Dakota
Panelists: Katherine Campbell, University of North Dakota
Jane Weiss, University of North Dakota
Nicole Choi, University of Wyoming

3.10: Alternative Career Paths - Transforming Accounting Students into the Next Generation of Valuation Professionals

West Tower, Ballroom Level, Regency A

Specialized Knowledge - 1.8 CH

Moderator: Jay Thibodeau, University of Central Florida
Panelists: Dereck Bar-Pulliam, University of Louisville
Marcy Binkley, Vanderbilt University
Stephani Mason, DePaul University
Ernest Patrick Smith, CPA/ABV/CFF, CVA, CFE, CEPA, SUNY Old Westbury

4:00 pm–5:30 pm

3.11: Mental Health: Addressing Faculty Burnout and Trauma

West Tower, Concourse Level, Gold Coast

Personal Development - 1.8 CH

Panelists: Tracie Miller, Franklin University
Stephanie Poindexter, Dallas College
Larry Stephens, Austin Community College

PAPER SESSIONS

3.12: Accounting Pipeline Research Session 2

East Tower, Lobby Level, Plaza A

Accounting - 1.8 CH

Moderator: Angela Spencer, Oklahoma State University

Disruption, Adaptation, and the Accounting Labor Supply. Eashwar Nagaraj, University of Florida; Paul Madsen, University of Florida; W. Robert Knechel, University of Florida

Toward Equitable Accounting Education Throughout the Curriculum: Insights from a Natural Experiment in Financial Accounting and Beyond. Bryan Brockbank, Washington and Lee University; Angela Spencer, Oklahoma State University; Craig Sisneros, Oklahoma State University

3.13: Biographical Research

East Tower, Concourse Level, Randolph 3

Accounting - 1.8 CH

Moderator: William Black, University of North Georgia

Remembering a Forgotten Leader and New York's First African-American CPA: General Wilmer F. Lucas. Dale Flesher, The University of Mississippi; Gary Previts, Case Western Reserve University; L. Craig Foltin, Cleveland State University

Discussant: Diane Roberts, University of San Francisco

The Road to Regulation: Charles Francis Adams Jr. and the National Railway Conventions of the 1870's. Chester Brearey, Siena College; Timothy Fogarty, Case Western Reserve University

Discussant: L. Craig Foltin, Cleveland State University

W.E.B. Du Bois and Joseph A. Pierce, Sr.: Unsung Pioneers of Data Analytics. Louella Moore, Washburn University

Discussant: Deirdre Collier, Fairleigh Dickinson University

3.14: Behavioral (Archival) Research

West Tower, Ballroom Level, Hong Kong

Accounting - 1.8 CH

Moderator: Jack Archer, The University of Alabama

A Slap Doesn't Make a Sound: Managerial Overconfidence and Accounting Conservatism. She-Chih Chiu, National Taipei University; Cheng-Few Lee, Rutgers, The State University of New Jersey

Discussant: Susan Rykowski, The University of Alabama

Does Employee Social Media Influence CEO Risk-Taking Incentives? Evidence from Glassdoor Coverage. Yi Jiang, Harbin Institute of Technology; Ge Yang, University of International Business and Economics; Xuan Wu, Harbin Institute of Technology

Discussant: Jack Archer, The University of Alabama

The Elephant in the Ledger: Why Effect Size Is Too Big to Ignore and How to Report it in Experimental Accounting Studies. Lorraine Lee, The University of North Carolina at Wilmington; David Watson, Western Michigan University

Discussant: Seung Kyo Ahn, Washington State University

Wage Restrictions on Talent and Debt Contracting: Evidence from State-Level Pay Transparency Laws. Shunji Mei, The University of Adelaide; Hasibul Chowdhury, The University of Queensland; Kelvin Jui Keng Tan, University of Queensland; Wenbin Hu, The University of Queensland

4:00 pm–5:30 pm

3.15: Analysts and Technologies

West Tower, Concourse Level, Wrigley

Accounting - 1.8 CH

Moderator: Christina Seymour, University of Illinois at Urbana-Champaign

Artificial Intelligence and Analyst Productivity. Il Sun Yoo, University of Hawaii; Devin Shanthikumar, University of California, Irvine

Discussant: Hye Sun Chang, Singapore Management University

Virtual Analyst Private Meetings. An-Ping Lin, Singapore Management University; Xia Chen, Singapore Management University; Yajing Tian, Singapore Management University

Discussant: Sun Yoo, University of Hawaii

3.16: Gatekeepers and Corporate Decisions

West Tower, Ballroom Level, New Orleans

Accounting - 1.8 CH

Moderator: Erik Elfrink, University of Georgia

Free Speech and Corporate Investment and Employment. Jiwoo Ryou, West Virginia University; Hyun Hong, University of California, Riverside; Paul Zarowin, New York University

Discussant: Andrea Pawliczek, University of Colorado Boulder

The Effect of Newspaper Entry and Exit on Firm Behavior. Vishal Balaria, University of Connecticut; Kangkang Zhang, University of Connecticut

Discussant: Lindsey Gallo, University of Michigan

You Are Being Targeted: Board and Auditor Networks and SEC Comment Letters. John Campbell, University of Georgia; Nhat Nguyen, Colorado State University; Ting-Chiao Huang, Monash University; Yi-Hung Lin, Monash University

Discussant: Nikki Skinner, University of Colorado Boulder

3.17: Greenwashing

West Tower, Ballroom Level, Atlanta

Accounting - 1.8 CH

Moderator: Danye Wang, The University of Iowa

ESG Assurance Providers as Greenwashing Advisors. Chunyu Zu, Communication University of China; Andi Zhang, Central University of Finance and Economics

Discussant: Danye Wang, The University of Iowa

Greenwashing: Detection and Implications for Future Firm Performance. Hong Wu, Fudan University; Eliahu Bartov, New York University

Discussant: Yujie Ma, Temple University

Why do Firms Post Environmental Messages on Social Media? Michael Jung, University of Delaware; Feng Mai, Stevens Institute of Technology; Ji Sui, Stevens Institute of Technology; Jing Chen, Stevens Institute of Technology

Discussant: Jacqueline Tang, Singapore Management University

3.18: Human Factors in Earnings Management

East Tower, Concourse Level, Roosevelt 1AB

Accounting - 1.8 CH

Moderator: Yanrong Jia, Baruch College—CUNY

Dare to Say No? Externalities of Employee Employment Protection on Financial Misreporting. Jackie Zeyang Ju, University of Kentucky; Chan Li, The University of Kansas; Hong Xie, University of Kentucky

Discussant: Yanrong Jia, Baruch College—CUNY

Determinants and Consequences of Financial Accounting Teams with Prior Auditing Experience. Tendai Masaya, The Pennsylvania State University; Ce Li, The Pennsylvania State University; Edgar Rodriguez-Vazquez, Baruch College—CUNY

Discussant: David Koo, George Mason University

4:00 pm–5:30 pm

3.19: Information processing, Disclosure, and Investor Response

East Tower, Concourse Level, Roosevelt 3A

Accounting - 1.8 CH

Moderator: Pu Gu, Boston College

Corporate Voluntary Disclosure and Retail Option Trading. Nicolas Reinhart, University of Zurich; David Oesch, University of Zurich

Discussant: Lauren Vollon, University of Notre Dame

Disclosure Acquisition Costs, Volume Reactions, and Differential Interpretations—A Natural Experiment. Yen-Cheng Chang, National Taiwan University; Bokyoung Park, National Taiwan University; Kevin Tseng, Chinese University of Hong Kong; Yu-Siang Su, National Taiwan University

Discussant: Pu Gu, Boston College

3.20: Information, Media, and Market Reactions

East Tower, Concourse Level, Roosevelt 3B

Accounting -1.8 CH

Moderator: Dian Jiao, Columbia University

After-Hours Market Reactions and Media Coverage of Firms' Earnings Announcements. Flora Sun, Binghamton University, SUNY

Discussant: Dian Jiao, Columbia University

Media Attention, Political Risk, and Share Repurchases. Enshuai Yu, Boston College; Alvis Lo, Boston College; Susan Shu, Boston College; Vishal Balaria, University of Connecticut

Discussant: Dian Jiao, Columbia University

Private Firm Information Dissemination and Analysts' Public Firm Forecast Accuracy. Jiancheng (Duncan) Liu, University of Macau; Guochang Zhang, The University of Hong Kong; Justin Chircop, Lancaster University; Shaohua He, Lancaster University

Discussant: Kalash Jain, Columbia University

3.21: Litigation

East Tower, Concourse Level, Randolph 2

Accounting - 1.8 CH

Moderator: Nathan Herrmann, The University of Texas at Austin

Antitrust Litigation and Corporate Disclosure. Berk Yayvak, The University of Texas at Dallas

Discussant: Kendall Lynch, University of Washington

SEC's Regulatory Oversight and Private Investor Monitoring: Evidence from Class-Action Lawsuits Against Cross-Listed Foreign Firms. Hoyoun Kyung, University of Missouri; Inder Khurana, University of Missouri; Jingya Li, University of Missouri

Discussant: Stacey Choy, University of Illinois at Urbana-Champaign

The Impact of Immaterial Error Corrections on Litigation and SEC Investigations. Rachel Thompson, North Dakota State University

Discussant: Nathan Herrmann, The University of Texas at Austin

3.22: Generative AI and Digital Innovation

East Tower, Ballroom Level, Grand Hall G

Accounting - 1.8 CH

Moderator: Jedson Pinto, The University of Texas at Dallas

Does Generative AI Facilitate Investor Trading? Evidence from ChatGPT Outages. Yue (Michael) Zhao, Singapore Management University; Pengkai Lin, Singapore Management University; Qiang Cheng, Singapore Management University

Discussant: Zhiyuan Tu, Southwestern University of Finance and Economics

The Promise and Peril of Generative AI: Evidence from GPT-4 as Sell-Side Analysts. Zhiyuan Tu, Southwestern University of Finance and Economics; Dexin Zhou, Baruch College—CUNY; Edward Li, Baruch College—CUNY

Discussant: Yue Zhao, Singapore Management University

4:00 pm–5:30 pm

Blockchain-Induced Supply Chain Transparency and Firm Performance: The Role of Capacity Utilization. Jedson Pinto, The University of Texas at Dallas; Daniel Rabetti, National University of Singapore; Gil Sadka, The University of Texas at Dallas; ShinWoo Lee, Hong Kong Baptist University
 Discussant: Konstantin Pavlenkov, Harvard University

3.23: Mergers and Acquisitions

East Tower, Ballroom Level, Grand Hall H

Accounting - 1.8 CH

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

Acquisition-Year Earnings and Operating Cash Flow as Measures of Firm Performance. Jian Liang, The University of Western Australia

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

Do Analysts Understand Mergers & Acquisitions? Satish Sahoo, City University of Hong Kong; M.H. Franco Wong, University of California, Irvine; Peeyush Taori, The University of Hong Kong

Discussant: Jonathan Yuan, University of Waterloo

Firm Visibility and Acquisition Likelihood: Evidence from Seeking Alpha Coverage. Yuan Zou, Harvard University; Ben Yost, Boston College; Pu Gu, Boston College

Discussant: Lingyu (Laura) Gu, The University of Chicago

3.24: Topics in State and Federal Governmental Accounting

West Tower, Concourse Level, Comiskey

Accounting (Governmental) – Technical - 1.8 CH

Moderator: Amanda Beck, Georgia State University

Demonstrating Fiscal Accountability through Financial Reporting: The Relevance of GAAP-Based Aggregate Spending Measures in Explaining State Economic Growth. Won Jung Kim, California State University, Sacramento

Discussant: Ningzhong Li, The University of Texas at Dallas

State Governments Take a Bath: Earnings Management in State Governments. Chris Slinkard, University of Central Oklahoma; Benedikt Quosigk, Kennesaw State University

Discussant: Won Jung Kim, California State University, Sacramento

The Role of Federal Agency Accounting Quality in Federal Budget Allocation. Jiapeng He, The Chinese University of Hong Kong; Ningzhong Li, The University of Texas at Dallas

Discussant: Benedikt Quosigk, Kennesaw State University

3.25: Corporate Governance Issues

East Tower, Concourse Level, Michigan 1A

Accounting - 1.8 CH

Moderator: Haomiao He, California State Polytechnic University Pomona

CEO Network Connections and Real Earnings Management: International Evidence. Huan Qiu, Millsaps College; William McCumber, Louisiana Tech University

Information Asymmetry, Expropriation Risks, and Executive-to-Firm Matches. Andrew Ferguson, University of Technology Sydney; Cecilia Wei Hu, Deakin University; Godsway Kadey, University of Technology Sydney

Social Credit System Construction and Related Party Transactions: Evidence from China. Xiangbing Xu, Xi'an Jiaotong University; Hongping Tan, McGill University; Nanyan Dong, Xi'an Jiaotong University

Unspoken Words, Fragrance Like Orchids: A Study of Government Officials' Facial Features and Local Government Debt in China. Jun Guo, Rutgers, The State University of New Jersey, Camden; Jingjuan Wang, Beijing Institute of Technology; Songsheng Chen, Beijing Institute of Technology; Yuanyuan Yang, Beijing Institute of Technology

4:00 pm–5:30 pm

3.26: Global Accounting & Auditing

East Tower, Concourse Level, Michigan 1B

Accounting - 1.8 CH

Moderator: Marinilka Kimbro, Seattle University

Corporate Tax Avoidance: Do Tax-Related Key Audit Matters Make a Difference? Haiyan Zhou, The University of Texas Rio Grande Valley-Edinburg; Yuyu Zhang, Queensland University of Technology; Zhiying Hu, The University of Science and Technology Beijing

Discussant: Summer (Xia) Xiao, Northeastern University

Do Words Matter? Linguistic Characteristics of IFRS and Financial Reporting Quality. Christopher Yust, Texas A&M University—College Station; Emily Shafron, Texas A&M University—College Station; John Schomburger, Texas A&M University—College Station

Discussant: Xiao Yu, University of Connecticut

Financial Statement Audit and Crisis Response Among Small Businesses During Covid-19: An International Study. Tracie Frost, The Hong Kong Polytechnic University; Tyler Carlson, Fort Lewis College; Xiyu Zhang, Hong Kong Polytechnic University

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

3.27: Global Issues

East Tower, Concourse Level, Michigan 1C

Accounting - 1.8 CH

Moderator: Anna Vysotskaya, University of Lincoln

Artificial Intelligence and The Emergence of New Quality Productive Forces: A Machine Learning Perspective. Yacang Wang, Southeast University of China; Xiaobing Lai, Jiangxi University of Finance and Economics

3.28: International Accounting Issues

East Tower, Concourse Level, Michigan 2

Accounting - 1.8 CH

Moderator: TBA

How Does Delegated Main Bank Monitoring Substitute for Accounting Information in The Bond Market? Akinobu Shuto, University of Tokyo; Kodai Ito, University of Tokyo

Media Coverage and Goodwill Impairment. Rui Hu, California State University, Los Angeles; Hongwen Han, Shanghai University; Jiali Jenna Tang, University of Hartford

The Impact of Corporate Tax Evasion on Tax Avoidance Behavior of Industrial Peer Firms. Hsien-Lian Chiu, National Chung Cheng University; Chiawen Chang, Tamkang University; Hsiao-Ping Chen, National Chung Cheng University

3.29: International Governance I

East Tower, Concourse Level, Michigan 3

Accounting - 1.8 CH

Moderator: Krittaya Sangboon, The University of Texas Rio Grande Valley-Edinburg

Effectiveness of Board Governance for Affiliated Firms in Pyramidal Groups: Evidence from Hong Kong Stock Market. Michelle Lowry, Virginia Tech; C.S. Agnes Cheng, The University of Oklahoma; Xiwen Sun, Virginia Tech

Discussant: Danling Song, Boston College

Regulatory Distance and Insider Trading. Chun Tang, Southeast University of China; Lei Tan, Southeast University of China

Discussant: Joon Ho Kong, Stevens Institute of Technology

4:00 pm–5:30 pm

3.30: Emerging Audit Tools and Technologies

West Tower, Ballroom Level, Acapulco

Information Technology - 1.8 CH

Moderator: Rob Nehmer, Oakland University

Artificial Intelligence in Audit: A Tool Rather Than a Substitute for Human Beings. Michael Coyne, Fairfield University; Patricia Dineen, Fairfield University

Discussant: Muhammad Talha Afzal, Rutgers, The State University of New Jersey

Collaborative AI-Based Multimodal Auditing: Integrating Foundation Models into Robotic Process Automation. Hanchi Gu, Shanghai University of Finance & Economics; Kevin Moffitt, Rutgers, the State University of New Jersey; Marco Schreyer, Swiss Federal Audit Office; Miklos Vasarhelyi, Rutgers, The State University of New Jersey, Newark

Leveraging Machine Learning to Enhance the Accuracy of Abnormal Audit Fee Predictions. Sheng-Feng Hsieh, National Taiwan University; Sz-Shiuan Chen, National Taiwan University

3.31: Innovative Research Methods

West Tower, Ballroom Level, Toronto

Accounting - 1.8 CH

Moderator: Yu-An Chen, Seton Hall University

Is China's Policy of Allowing Wholly Foreign-Owned Enterprises a Sugar or Poison? A Perspective from Biotechnology, Pharmaceutical, and Medical Industries. Wen-Jye Hung, Minjiang University; Tsui-Lin Chiang, Fu Jen Catholic University; Wendy Wang, University of Maryland Eastern Shore; Yamin Wang, Bentley University; Yan Wang, Minjiang University

Discussant: Anne Chang, Baruch College—CUNY

Smart City and Firm Value. Dongning Yu, Toronto Metropolitan University; Ye Wang, Toronto Metropolitan University

Discussant: Lucy Lu, Bradley University

6:00 pm

Welcome Reception (badge required)

East Tower, Ballroom Level, Grand Ballroom

7:00 pm–8:30 pm

SECTION BUSINESS MEETING AND NETWORKING RECEPTION

Teaching, Learning and Curriculum Section Business Meeting and Networking Dessert Reception (Section membership required)

East Tower, Lobby Level, Plaza B

Dinner on Your Own

Tuesday Speakers

TUESDAY PLENARY PRESIDENTIAL SCHOLAR SPEAKERS



Dana R. Hermanson, Kennesaw State University
Presidential Scholar: Expanding Our Insights, Audiences, and Impact
Tuesday, August 5, 2025, 8:30 am–9:45 am

Dana R. Hermanson is Dinos Eminent Scholar Chair of Private Enterprise and Professor of Accounting at Kennesaw State University. His research primarily addresses issues in fraud, corporate governance, auditing, and accounting education. Dana is one of the most prolific contributors to academic accounting journals, accounting education journals, and practitioner accounting journals. His over 500 publications include over 70 letters to the editor in *The Wall Street Journal*. Dana's research has been cited approximately 20,000 times. He has coauthored two COSO-sponsored studies of fraudulent financial reporting, as well as related auditing monographs for the CAQ and AICPA.

Dana has received the Outstanding Auditing Educator Award and the Deloitte Wildman Medal from the AAA. He was founding co-editor of *Current Issues in Auditing* and co-editor of *Accounting Horizons*. Dana has served on 20 dissertation committees, and he has coauthored 60 publications with Kennesaw State University students and graduates.

Dana received his undergraduate degree from the University of Georgia and his Ph.D. from the University of Wisconsin. He worked as an auditor for Ernst & Whinney in Atlanta.



Kathryn Kadous, Emory University
Presidential Scholar: The Value of Theory-Based Research in Accounting
Tuesday, August 5, 2025, 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' 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. Her work identifies the decision process used and provides interventions to improve decision quality, where needed. Her research also spans investor judgment and decision making, as well as 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*, and *Accounting, Organizations and Society*, as well as several chapters and discussions.

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 PhD Programs and a term as a member of the Laney Graduate School's Executive Council.

Professor Kadous has extensive editorial experience, having previously served as action editor or associate editor for several top journals. She 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.

Tuesday Speakers

(continued)



Barry C. Melancon, Kennesaw State University
AAA Luncheon: A View on our Profession's Bold Future
Tuesday, August 5, 2025, 12:00 pm–1:45 pm

Barry C. Melancon retired on December 31, 2024, from his role as President and CEO of the American Institute of CPAs (AICPA) and CEO of the Association of International Certified Professional Accountants (the Association). The Association is the world's largest accounting membership body of public and management accountants. Melancon served the profession in this role for 30 years.

During his career, Melancon has served as an advocate for the accounting profession. He has built extensive relationships with governments around the world, extending the reach of the public and management accounting profession to new regions and opportunities.

Melancon joined the AICPA as CEO in 1995. He was the longest serving CEO in the organization's 133-year history. Under his tenure, the AICPA grew to become the largest membership body of CPAs in the world and has directed numerous initiatives to benefit not only the profession, but also investors, business owners, lenders, and the general public. These include audit quality centers, private company reporting standards, the computerized CPA Exam, and two consumer financial literacy education programs.

Under Melancon's leadership in 2011, the AICPA formed a joint venture with CIMA to elevate management accounting globally. Together, the organizations created the Chartered Global Management Accountant (CGMA) designation for those professionals who meet the highest benchmark of rigor and quality. Today, approximately 150,000 professionals hold the CGMA designation worldwide. Then, in 2016, Melancon led a process for members of the AICPA and CIMA to combine and form the Association of International Certified Professional Accountants. The effort was supported by more than 85% of the members voting. The combined entity has 33 offices in 23 countries, all under Melancon's direction.

Melancon led the Association in the release of multiple integrated reports that share a holistic view of how the AICPA, CIMA and Association come together to create value in the short- and long-term. This complements his service as global chair of the Board of the International Integrated Reporting Council (IIRC), prior to its merger with SASB to form the Value Reporting Foundation (VRF). Inside the VRF, he chaired the Strategy Committee and co-chaired a Deal Team to merge VRF into the IFRS Foundation which formed the basis for the formation of the International Sustainability Standards Board (ISSB).

Additionally, Melancon serves as chairman of the Board of CPA.com, a for-profit subsidiary of the AICPA which was his brainchild in 1998. In a unique approach, he raised more than \$70 million to fund an organization controlled by the AICPA but with minority owners. CPA.com today provides leading-edge technology services to tens of thousands of small CPA firms in the United States. Further, under his direction, the AICPA has been awarded the .cpa domain, which will help CPAs promote themselves online through a clear connection with the CPA profession. The new domain is only available to the CPA community.

Melancon is also chairman of eXtensible Business Reporting Language-US (XBRL), a founding member of the Global Accounting Alliance (GAA), and a founding board member of the Center for Audit Quality (CAQ). He serves on the board of the U.S. Chamber of Commerce's Center for Capital Markets Competitiveness and is a member of the delegation to the International Federation of Accountants (IFAC). During 2007–2008, Melancon served on the U.S. Department of the Treasury Advisory Committee on the Auditing Profession. He has also testified for the profession before Congress numerous times.

His extensive experience also includes spearheading the development of a new cybersecurity assurance service in 2017, the professionalization of a cloud-based client accounting service in 2007, the next generation of leadership academies, the computerization of the US-CPA exam, the global CGMA exam, uniform licensure for CPAs throughout the country, and has helped elevate CPA and CGMA skills globally for technology and business service. He also spearheaded the formation of a nearly \$100 million consortium to reinvent the traditional audit, called Dynamic Audit Solution (DAS). He led a renewed commitment to diversity in the profession and countless legislative and regulatory approaches to benefit businesses and the profession. On the international stage, he has spoken on business, technology and change management issues to professional accountants and business leaders throughout the world, and met with government leaders, regulators, and stock exchanges focusing on the future of business and business information.

Prior to joining the AICPA, Melancon served for eight years as executive director of the Society of Louisiana CPAs. He began his accounting career in 1979 at a small CPA firm in Louisiana. In 1984, he was elected a firm partner. Melancon graduated in 1978 from Nicholls State University in Louisiana, majoring in accounting with a minor in government. He also earned an MBA in 1983 from Nicholls State University and subsequently served as an adjunct professor of accounting at his alma mater for four years. He was also awarded his alma mater's first and only Honorary Doctorate of Commerce in 2008.

He has been honored with many awards, including the 2011 National Association Executive of the Year award. He presented to profession and business leaders more than 100 times per year.

On Feb. 10, Baker Tilly (U.S.), an advisory, tax, and assurance firm, together with Baker Tilly International, a global network of independent accounting and advisory firms, announced Melancon's appointment to two influential roles: advisor to Baker Tilly (U.S.) and non-executive director and chair-elect of the Baker Tilly International board of directors.

7:00 am–8:15 am

SECTION BREAKFAST WITH BUSINESS MEETING (PRE-PURCHASE REQUIRED)

Forensic Accounting Section

West Tower, Lobby Level, Crystal Ballroom A

7:30 am–12:30 pm

Career Center

West Tower, Ballroom Level, Regency D

8:00 am–12:15 pm

Exhibits

East Tower, Exhibit Level, Riverside Center

8:00 am–5:00 pm

Registration

East Tower, Ballroom Level, Grand Registration

Member Services/Help Desk

East Tower, Ballroom Level, Grand Registration

Service Project

East Tower, Ballroom Level, Grand Registration

8:30 am–9:45 am

Plenary Session

East Tower, Ballroom Level, Grand Ballroom C-F

Presidential Scholar: **Dana R. Hermanson, Kennesaw State University**
Expanding Our Insights, Audiences, and Impact

Presidential Scholar: **Kathryn Kadous, Emory University**
The Value of Theory-Based Research in Accounting

Award Presentation to include:

Accounting Hall of Fame Inductions

David R. Bean, Director of Research and Technical Activities, Governmental Accounting Standards Board (retired)

Barry C. Melancon, President and CEO of the American Institute of CPAs and CEO of the Association of International Certified Professional Accountants (retired)

Terry Shevlin, University of California, UCI Distinguished Professor (Emeritus)

Mary T. Washington Wylie, (1906–2005) Washington, Pittman, & McKeever

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

Gail Hoover King, Washburn University

Timothy J. Rupert, Northeastern University

8:30 am–9:45 am

Issues in Accounting Education Best Paper Award

Xu (Joyce) Cheng, University of Nevada, Las Vegas

Ryan T. Dunn, Troy University

Travis Holt, Auburn University

Kerry Inger, Auburn University

J. Gregory Jenkins, Auburn University

Jefferson P. Jones, Auburn University

James H. Long, Auburn University

Tina Loraas, Auburn University

Mollie E. Mathis, Auburn University

Jonathan Stanley, Auburn University

David A. Wood, Brigham Young University

Outgoing Editor Recognition—*Issues in Accounting Education*

Janet Samuels, Arizona State University

9:45 am–10:15 am

Coffee Break

East Tower, Exhibit Level, Riverside Center

9:45 am–11:00 am

Emerging and Innovation Research

East Tower, Exhibit Level, Riverside Center

10:15 am–11:45 am

PANEL SESSIONS

4.01: 2025 Inductees to the Accounting Hall of Fame: Reflections on Change and Opportunity

East Tower, Ballroom Level, Grand Ballroom B

Accounting - 1.8 CH

Moderators: Mary Stone, UThe niversity of Alabama, Chair Accounting Hall of Fame Committee

Bob Herz, Columbia University Business School, Vice-Chair Accounting Hall of Fame Committee

Panelists: David R. Bean, Director of Research and Technical Activities, Governmental Accounting Standards Board (retired)

Barry C. Melancon, President and CEO of the American Institute of CPAs and CEO of the Association of International Certified Professional Accountants (retired)

Terry Shevlin, University of California, UCI Distinguished Professor (emeritus)

Lester McKeever (on behalf of Mary T. Washington Wylie)

4.02: Beyond the Degree: The Real Value of Certifications for Business Students

East Tower, Ballroom Level, Grand Hall L

Accounting - 1.8 CH

Moderator: Sedrik Newbern, NASBA Center for the Public Trust

Panelists: Roni Jackson, Red Flag Mania

Matt Kessler, RSM

Malana White, KPMG LLP

10:15 am–11:45 am

4.03: Unlocking Opportunities: Why Mid-Sized Accounting Firms Are Ideal for Young Professionals

West Tower, Ballroom Level, Regency C

Accounting - 1.8 CH

Moderator: Eshe Dotson, HR Director, Plante Moran

Panelists: Kinman Tong, CPA, Principal and Inclusion & Diversity Co-Chair at Baker Tilly
Paul Bryant, CPA, Partner of Advocacy, Equity, & Inclusion at Plante Moran

4.04: Supporting Student Success in Intermediate Accounting: Strategies That Make a Difference

West Tower, Ballroom Level, Regency B

Accounting - 1.8 CH

Moderator: Karen Osterheld, American Accounting Association

Panelists: Jong Chool Park, University of South Florida
Cassy Budd, Brigham Young University
Kristen Fuhremann, University of Wisconsin—Madison

4.05: Intentionally Skipped

4.06: Current Events in Tax Legislation and Practice

West Tower, Lobby Level, Crystal C

Taxes -1.8 CH

Moderator: Erin Henry, University of Arkansas

Panelists: Brian Chapin, KPMG Tax Partner BTS Asset Management
Christopher Young, KPMG Tax Principal, International Trade and Customs
Corinne Casey, KPMG Tax Senior Manager BTS Strategic Corporate
Jake Douglas, KPMG Tax Senior Manager BTS Asset Management

4.07: EY Academic Resource Center (EYARC) Innovative Mindset Materials to Modernize Learning in Audit

East Tower, Ballroom Level, Grand Hall K

Auditing - 1.8 CH

Moderator: Joni Fisher, EY

Panelist: David Wood, Brigham Young University

4.08: From Diversity to Engagement, Access, and Community: Reflecting, Realigning, and Reimagining Forward

East Tower, Lobby Level, Plaza B

Accounting - 1.8 CH

Moderator: Craig Sisneros, Oklahoma State University

Panelists: Mark Dawkins, University of North Florida
Norma Montague, Wake Forest University

4.09: 2025 Emerging Financial Reporting Issues Research Symposium on Cash Flow Information Redux

West Tower, Lobby Level, Crystal A

Accounting - 1.8 CH

Moderator: Christine Botosan, Financial Accounting Standards Board

Panelists: Derek Christensen, University of Oregon
Shannon Garavaglia, University of Pittsburgh
Zach Gast, International Accounting Standards Board
Scott Taub, Financial Reporting Advisors

10:15 am–11:45 am

4.10: Accounting Research in AI: Global Perspectives**East Tower, Ballroom Level, Grand Hall MN***Accounting - 1.8 CH*

Moderator: Feng Chen, University of Toronto

Panelists: Marc Eulerich, University of Duisburg-Essen
 Emily Griffith, University of Wisconsin—Madison
 Jennifer Joe, Virginia Tech
 Andrea Rozario, University of Illinois at Urbana-Champaign
 Miklos Vasarhelyi, Rutgers, The State University of New Jersey

4.11: Building Tomorrow's Accounting Leaders: Opportunities for Impact and Integration with Professional Associations, Practitioners, and Experiential Learning**East Tower, Ballroom Level, Grand Hall I***Accounting - 1.8 CH*

Moderator: Sandra Richtermeyer, Rutgers, The State University of New Jersey

Panelists: Chevonne Alston, Governors State University
 Amal Said, Northern Kentucky University
 Di Wu, California State University, Bakersfield

PAPER SESSIONS**4.12: History: Double-Entry****East Tower, Concourse Level, Randolph 3***Accounting - 1.8 CH*

Moderator: Robert Russ, Northern Kentucky University

Digital Reconstruction of the Procedure of Formation of the Financial Result of a Venetian Merchant in Constantinople (1436–1440). Mikhail Kuter, Kuban State University; Alan Sangster, University of Aberdeen; Marina Gurskaya, Kuban State University; Nickolai Petrash, Kuban State University

Discussant: Vaughan Radcliffe, Western University

The Mystery of Double-Entry. Martin Persson, University of Illinois at Urbana-Champaign; Alan Sangster, University of Aberdeen

Discussant: Charles Baker, Adelphi University

The Reality of Pre-Modern Double Entry Accounting Historiography—Misunderstanding, Illusions, and Myths. Alan Sangster, University of Aberdeen

Discussant: Mikhail Kuter, Kuban State University

4.13: Intentionally Skipped**4.14: Cybersecurity, Risk, and Governance in AIS****West Tower, Ballroom Level, Hong Kong***Information Technology – Technical - 1.8 CH*

Moderator: Jackie Zeyang Ju, University of Kentucky

Are Strong IT Governance and Recent Breach Experience Determinants of Purchasing Cyber Insurance? Robert Pinsker, Florida Atlantic University; Jacob Haislip, Texas Tech University; Sara Khaled, Florida Atlantic University; Teodora Minkova, Florida Atlantic University

Discussant: Sarah Noor, Indiana University Bloomington

Balancing Growth and Security: Exploring the Impact of Growth Opportunities on Data Breaches. Tracie Frost, The Hong Kong Polytechnic University; Muktak Tripathi, IE Business School; Vincent Zhuang, The Hong Kong Polytechnic University

Discussant: Mengtian Sui, Baruch College—CUNY

Bankruptcy Prediction Using Machine Learning Models: Analyst Forecast Information Content Perspective. Tsung-Kang Chen, National Yang Ming Chiao Tung University; Hsien-Hsing Liao, National Taiwan University; Xue-Sheng Zhou, National Yang Ming Chiao Tung University; Yun Hao, National Yang Ming Chiao Tung University

From Threat to Opportunity: Understanding Accountants' Reactions to Artificial Intelligence. Madeline Domino, University of South Florida; Hahn Lee, Louisiana Tech University

Discussant: Rebecca Baaske, University of Tampa

10:15 am–11:45 am

4.15: Methodological Advances in AIS Research**East Tower, Concourse Level, Randolph IAB***Information Technology – Technical - 1.8 CH*

Moderator: Buhe Li, Rutgers, The State University of New Jersey, Newark

Harnessing LLM Toward Intelligent Automation: A Case Study on Municipal Financial Report Review Automation. Shaoyu Liu, Rutgers, The State University of New Jersey, Newark; Abigail Parker, The University of Texas at San Antonio; Miklos Vasarhelyi, Rutgers, The State University of New Jersey, Newark; Steven Katz, Rutgers, The State University of New Jersey, Newark

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

Improving LLM Performance in Tabular Data Processing: Design Retrieval-Augmented-Generation (RAG)—Enhanced AI Agents for Auditing. Fangbing Xiong, Rutgers, The State University of New Jersey, Newark; Chengning Zhang, New York University; Quanhong Han, New Jersey Institute of Technology

Discussant: Yu-An Chen, Seton Hall University

The Development of a Generative Artificial Intelligence (AI) Governance Framework. Marc Eulerich, University of Duisburg-Essen; David Wood, Brigham Young University; Jason Pikoos, Connor Group; Scott Emmett, Arizona State University

Discussant: Deniz Appelbaum, Montclair State University

4.16: Complex Audit Tasks and Auditor Judgment**East Tower, Concourse Level, Roosevelt IAB***Auditing - 1.8 CH*

Moderator: Cathy Jun, Washington State University

After Audit: Perceptions of Future Identity and Task Utility on Auditors' Complex Task Performance. Allison Hickey, University of Georgia

Discussant: Cathy Jun, Washington State University

Four Decades Experimental Research on Audit Judgment: A Systematic Literature Review. Fachmi Pachlevi Yandra, Gadjah Mada University; Mahfud Sholihin, Gadjah Mada University

Tell Me What to Do: The Advisor's Role in Auditing Complex Estimates. Philipp Wendel, University of Potsdam; Ulfert Gronewold, University of Potsdam

Discussant: Jean You, UNSW Sydney

4.17: Internal Control over Financial Reporting**East Tower, Concourse Level, Roosevelt 3A***Accounting - 1.8 CH*

Moderator: Nikki Chappell, East Carolina University

Adoption of Accounting for Current Expected Credit Losses and Reporting of Internal Control Weakness. Gopal Krishnan, Bentley University; Changjiang Wang, University of Cincinnati; Radhika Majeji, Bentley University

Discussant: Anywhere Sikochi, Syracuse University

Do Net Losses Contribute to Material Control Weaknesses. Sherwood Lambert, University of West Florida; Kevin Krieger, University of West Florida; Melissa Brode, University of West Florida

Shocked but Not Awed: The Impact of Internal Control Material Weaknesses on Employee Turnover. Tonya Blocker, Sam Houston State University; Maya Thevenot, Florida Atlantic University; Mohammad Meah, Florida Atlantic University

4.18: International Audits**East Tower, Concourse Level, Roosevelt 3B***Accounting - 1.8 CH*

Moderator: Yuqi Cheng, University of Houston

Environmental Risks in the Spotlight: How Auditor and Company Characteristics Shape Key Audit Matters in Sensitive Industries. Viviana Patricia Narváez-Castillo, University of Valencia; Laura Sierra-García, Pablo de Olavide University Sevilla; Maria Benau, The University of Valencia; Nicolás Gambetta, ORT University of Uruguay

Research on Expanded Information in Audit Reports. Hu Dan Semba, Nagoya University; Yoshinori Shimada, Saitama University

10:15 am–11:45 am

4.19: Modeling Earnings Management and Accruals**West Tower, Concourse Level, Wrigley***Accounting - 1.8 CH*

Moderator: Shraman Sen, Columbia University

Distinguishing Managed Earnings from Imagined Earnings Management. Collin Rabe, University of Georgia; Joseph Gerakos, Dartmouth College; Robert Resutsek, University of Georgia

Discussant: Shraman Sen, Columbia University

Overconfidence, Manipulation, and Board Monitoring. Yiyang Chen, The University of Texas at Austin

Discussant: Shraman Sen, Columbia University

4.20: Network Effects**West Tower, Ballroom Level, Toronto***Accounting - 1.8 CH*

Moderator: Vivek Raval, University of Illinois at Chicago

Customer Base Concentration, Investment Efficiency, and Growth Options. Yingzhen Jiang, University of Macau; Guochang Zhang, The University of Hong Kong; Qinglu Jin, Shanghai University of Finance and Economics; Yuchao Jin, Shanghai University of Finance and Economics

Discussant: Zhonghua Zhang, Washington University

Identifying Peer Firms Based on Consumer Visits to Related Stores. Tan Do, City, University of London; Pawel Bilinski, University of London

Discussant: Wren Redfield, University of Michigan

Managerial Learning and Goodwill Impairments: The Impact of Sector ETF Ownership. Huihao Yan, Baruch College—CUNY; Yanrong Jia, Baruch College; Yiwen Li, Villanova University

Discussant: Vivek Raval, University of Illinois at Chicago

4.21: Non-GAAP Voluntary Disclosures**West Tower, Ballroom Level, New Orleans***Accounting - 1.8 CH*

Moderator: Kari Mitchell, Oklahoma State University

Bank Stress Tests and Borrower Non-GAAP Reporting. Daniel Yang, The Hong Kong University of Science and Technology; Charles Hsu, The Hong Kong University of Science and Technology; Liping Huang, Peking University; Zhiming Ma, Peking University

Discussant: Edgar Rodriguez-Vazquez, Baruch College—CUNY

Can Managers Influence Street Earnings Absent Explicit Proforma Earnings Guidance? Evidence From a Novel Dataset. Edgar Rodriguez-Vazquez, Baruch College—CUNY; Kalin Kolev, Baruch College—CUNY; Xiaoxi Wu, Bocconi University

Discussant: Kathryn Brightbill, Utah State University

Forecasting the Gap between Street and Bottom-Line Earnings. Karen Nelson, Texas Christian University; Benjamin Whipple, University of Georgia; Rachel Scott, Baylor University; Theodore Christensen, University of Georgia

Discussant: Hunter Pearson, University of Oregon

4.22: Non-Traditional Disclosures**West Tower, Ballroom Level, Atlanta***Accounting - 1.8 CH*

Moderator: Albert Shin, Harvard University

Investor Reaction to Information Generated Over the Reporting Cycle. Raluca Chioresan, Lehigh University; Kathleen Hanley, Lehigh University; Neal Snow, Wright State University

Discussant: Albert Shin, Harvard University

Managed Pay Ratios. Peng-Chia Chiu, The Chinese University of Hong Kong; Wenyi Dong, The Chinese University of Hong Kong

Discussant: Brent Schmidt, The Pennsylvania State University

10:15 am–11:45 am

4.23: Policy Considerations and Disclosure**East Tower, Concourse Level, Michigan 3***Accounting - 1.8 CH*

Moderator: James Anderson, Saginaw Valley State University

Climate Regulatory Risk and Management Earnings Forecast Errors: Evidence from State-Level Climate Adaptation Plans. Wenbin Hu, The University of Queensland; Anand Jha, Wayne State University; Hasibul Chowdhury, The University of Queensland

Discussant: Enshuai Yu, Boston College

The Effect of Sovereignty Protection on Voluntary Disclosure. Shijun Xia, San Diego State University; Ruimin Shaphan Harun Ng, Singapore Management University; Yu Li, San Diego State University

Discussant: Jivas Chakravarthy, The University of Texas at Arlington

Uncovering Fund Trade: Evidence from Fund Returns between Portfolio Disclosures. Zachary Kaplan, Washington University in St. Louis; Jerry Mathis, Indiana University Bloomington

Discussant: Rustam Zufarov, University of Illinois at Chicago

4.24: Politics, Regulation, and Financial Markets**East Tower, Concourse Level, Randolph 2***Accounting - 1.8 CH*

Moderator: Maria Khrakovsky, The Ohio State University

'Capitol Market' Effects of Congressional Stock Trades. Maria Khrakovsky, The Ohio State University; Jonathan Craske, University of Southern California

Discussant: Zachary Kaplan, Washington University in St. Louis

More Constraints, More Consensus? How Regulation Shapes Investor Information Asymmetry. Zachary Kaplan, Washington University in St. Louis; John Barrios, Washington University in St. Louis; Vincent Lin, Washington University in St. Louis

Discussant: Maria Khrakovsky, The Ohio State University

Rationalizing Fraud: The Role of Income Inequality in Local Government Fraud. Andrew Jones, Indiana University Bloomington; Anish Sharma, University of Georgia; Brian Miller, Indiana University Bloomington

Discussant: Botir Kobilov, The University of Texas at Dallas

4.25: Gender Issues and Leadership**East Tower, Ballroom Level, Grand Hall H***Behavioral Ethics - 1.8 CH*

Moderator: Kaschia Wade, University of Kentucky

Board Gender Diversity and Corporate Equality Policies: Insights from Critical Mass Theory. Yan Wang, Nottingham Trent University; Gercek Ozparlak, Istanbul Beykent University

Discussant: Anna Vysotskaya, University of Lincoln

Transition to Female Leadership: Implications for Employee Satisfaction and Firm Performance. Soonchul Hyun, The University of North Carolina at Greensboro

Discussant: Shaokun (Carol) Yu, Northern Illinois University

4.26: Nonprofit, Governmental, and Healthcare Accounting Topics**West Tower, Concourse Level, Comiskey***Specialized Knowledge – Technical - 1.8 CH*

Moderator: Robert Eger, Bellarmine University

Improving Transparency and Accountability: The Role of Media and Audit Communication in Enhancing Public Sector Audit Quality in Indonesia. Dyah Setyaningrum, Fakultas Ekonomi Universitas Indonesia; Reny Maharani, University of Indonesia

Discussant: Pei Li, Rowan University

10:15 am–11:45 am

The Impact of Nonprofit SORP Reporting on Accounting Fees. Erica Harris, Florida International University; Brid Murphy, Dublin City University; Karen-Ann Dwyer, Dublin City University

Discussant: Linda Parsons, The University of Alabama

4.27: Creativity

West Tower, Concourse Level, Columbian

Accounting - 1.8 CH

Moderator: Ray Stahl, The Ohio State University

Meaningful Purpose and Financial Incentives: Complements or Substitutes for Motivating Creativity? Martin Wiernsperger, Cornell University; Gerhard Speckbacher, WU Vienna University of Economics and Business

Discussant: Xinyu Zhang, Cornell University

Time Budget Uncertainty and Creativity. Florian Loizl, WU Vienna University of Economics and Business; Christoph Feichter, WU Vienna University of Economics and Business; Isabella Grabner, WU Vienna University of Economics and Business

Discussant: Grazia Xiong, Utah State University

What If We Get What We Want? Feedback Format Preference and Its Effect on Individual Performance. Todd Thornock, University of Nebraska—Lincoln; Dhinu Srinivasan, University of Pittsburgh

Discussant: Li Yang, University of Illinois at Urbana-Champaign

4.28: Customer-Supplier Relationships

West Tower, Concourse Level, Gold Coast

Accounting - 1.8 CH

Moderator: Michael Paz, Purdue University Northwest

Do Supplier Non-GAAP Earnings Disclosures Matter to Customers? Chih-Liang Liu, National Yang Ming Chiao Tung University; Shu-Miao Lai, National Taiwan Ocean University

Discussant: Sheng Liu, Northeastern Illinois University

Friend or Foe? The Impact of Major Customers on Supplier Firms' Workplace Safety. Jiaqi Wang, University of Liverpool; Jinping Zhang, Fudan University; Wei Miao, University College London

Discussant: Chih-Liang Liu, National Yang Ming Chiao Tung University

Lost in Translation? The Role of CEO Cultural Similarity in Supply Chain Relationship Duration. Sheng Liu, Northeastern Illinois University; Gary Chen, DePaul University; Xiaohong Wang, Northeastern Illinois University

Discussant: Valbona Sulcaj, The University of Texas at El Paso

4.29: Managerial Decisions

West Tower, Concourse Level, Water Tower

Accounting - 1.8 CH

Moderator: Eunyong Lee, The University of Utah

Blindly Buying In? The Impact of Unwarranted and Reckless CEO Confidence. Aaron Nelson, The University of Texas at El Paso; Andrew Schwartz, Elon University; Sergio Grove, The University of Texas at El Paso

Discussant: Richard Lok-Si leong, Baruch College—CUNY

Do Innovation and Quality Mediate Investments in Human Capital and Technology? Mark Anderson, University of Calgary; Natalie Valle, University of Calgary; Soonchul Hyun, The University of North Carolina at Greensboro

Discussant: Christina Seymour, University of Illinois at Urbana-Champaign

Tainted Beginnings, Risky Endings: The Effect of Inadvertent Prenatal Pollution Exposure on CEO Risk-Taking. Richard Lok-Si leong, Baruch College—CUNY; P. Raghavendra Rau, University of Cambridge; YiLin Wu, National Taiwan University

Discussant: Eunyong Lee, The University of Utah

10:15 am–11:45 am

4.30: ESG and Financial Performance

East Tower, Concourse Level, Michigan 1A

Accounting – Technical - 1.8 CH

Moderator: Muni Kelly, Bryant University

Exposure to Gun Violence and Corporate Default Risk. Hui Sun, University of Western Australia; Chloe Ho, University of Western Australia; Kam Chan, University of Western Australia

Discussant: Krista Fiolleau, University of Waterloo

Green Scores, Red Flags: Are ESG Ratings Concealing Poor Financial Performance in Sensitive Industries? Rimona Palas, College of Law and Business Israel; Dalit Gafni, College of Management-Academic Studies (Colman); Dov Solomon, College of Law and Business Israel; Ido Baum, College of Management-Academic Studies (Colman)

Discussant: Hui Sun, University of Western Australia

When Disaster Strikes: How Climate Events Influence Employment Preferences. Allen Huang, The Hong Kong University of Science and Technology; Yiyuan Wang, The Chinese University of Hong Kong; Yue Zheng, The Hong Kong University of Science and Technology; Yuqing Zhou, The Chinese University of Hong Kong

Discussant: Sheryl Zhang, Washington University in St Louis

4.31: ESG and Investor Preference

East Tower, Concourse Level, Michigan 1B

Accounting - 1.8 CH

Moderator: Khondkar Karim, University of Massachusetts Lowell

Environmental and Social Convergence Through Cross-Border Acquisitions: Evidence from Emerging Market Multinationals. Kaustav Sen, Pace University; Burcin Col, Pace University

Discussant: Mohammad Rakibul Islam, The University of Texas Rio Grande Valley-Edinburg

Investor Responses to Social Conflict between CSR and Bailout. Dina El Mahdy, Morgan State University; Ling Yang, New Jersey City University

Discussant: Victoria Shoaf, St John's University

4.32: Ethical Dilemma

East Tower, Concourse Level, Michigan 1C

Accounting – Technical - 1.8 CH

Moderator: Zhuoli Axelton, University of Wisconsin–Green Bay

Does ChatGPT Enhance Accounting Ethics Education? Steven Mintz, California Polytechnic State University, San Luis Obispo; Michael Ruff, Northeastern University; Tara Shawver, King's College; William Miller, University of Wisconsin–Eau Claire

Discussant: Mary Adenle, The University of Texas at Austin

The Art of the Close. William Miller, University of Wisconsin–Eau Claire; Steven Mintz, California Polytechnic State University, San Luis Obispo; Tara Shawver, King's College

Discussant: TBA

The Effect of Private Pressure on Corporate Disclosures: Evidence from a Field Experiment. David Park, Chinese University of Hong Kong; Frederick Asante, Cornell University; Mary Adenle, The University of Texas at Austin; Tendai Masaya, The Pennsylvania State University

Discussant: Tara Shawver, King's College

4.33: External Scrutiny and Emissions

East Tower, Concourse Level, Michigan 2

Accounting – Technical - 1.8 CH

Moderator: Zhonghua Zhang, Washington State University

Disaggregation of Emissions Reduction Targets and Investor Decision-Making. Marvin Nipper, Friedrich-Alexander University Erlangen-Nuremberg; Andreas Ostermaier, Jochen Theis, University of Duisburg-Essen

Discussant: TBA

12:00 pm–1:45 pm

Environmentally Unfriendly Firms: Do Social and Financial Connections Affect Media Scrutiny? Ammad Ahmed, University of Sharjah; Abiot Tessema, Zayed University; Heba Abou-El-Sood, United Arab Emirates University

Discussant: She-Chih Chiu, National Taipei University

Freedom of Information and Corporate Pollution. Hunghua Pan, National Tsing Hua University; Adriana Cordis, Winthrop University; Jin Zhang, Monash University; Po-Hsuan Hsu, National Tsing Hua University

Discussant: Shunyao (Cynthia) Jin, University of Michigan

4.34: Effects of GenAI

West Tower, Ballroom Level, Acapulco

Accounting - 1.8 CH

Moderator: Albert Di Wang, The University of Texas at Austin

AI (ChatGPT) Democratization, Return Predictability, and Trading Inequality. Anne Chang, Baruch College—CUNY; Changyun Zhou, Southwestern University of Finance and Economics; Xi Dong, Baruch College—CUNY; Xiumin Martin, Washington University in St. Louis

Generative Artificial Intelligence in Accounting and Auditing: Risks, Governance, and the Future of Practice. Max (Masafumi) Nakano, Toyo University

4.35: Building Ethics in Education and Practice

East Tower, Ballroom Level, Grand Hall G

Behavioral Ethics - 1.8 CH

Moderator: Sandria Stephenson, Georgia College & State University

Business and Accounting Student Academic Dishonesty: Ethical Theory-Related Rationalizations and Cheating Perceptions. Donald Ariail, Kennesaw State University; Amine Khayati, Kennesaw State University; Mikhail Melnik, Kennesaw State University; Murphy Smith, Texas A&M University—Corpus Christi

Discussant: Zach Webb, The University of Mississippi

The Effect of An Integrity Statement on Exam Cheating by Introductory Accounting Students. Donald Ariail, Kennesaw State University; Amine Khayati, Kennesaw State University; Carol Hulsey, Kennesaw State University

Discussant: Mahendra Gujarathi, Bentley University

Trouble on the Tracks for Thomas: Mattel's Tax Accounting Woes. Mahendra Gujarathi, Bentley University; Shankar Venkataraman, Bentley University

Discussant: Gia Chevis, Baylor University

12:00 pm–1:45 pm

AAA Luncheon (Pre-Purchase Required for Lunch)

East Tower, Ballroom Level, Grand Ballroom C-F

Speaker: Barry C. Melancon

A View on our Profession's Bold Future

Award Presentation to include:

Outstanding Service Award

Anne M. Farrell, Miami University

Lifetime Service Award

Monte R. Swain, Brigham Young University

2025 Ernst & Young Innovation in Accounting Education

Cassy Budd, Brigham Young University

Scott L. Summers, Brigham Young University

T. Jeffrey Wilks, Brigham Young University

David A. Wood, Brigham Young University

2:00 pm–3:30 pm

Accounting Horizons Best Paper Award

Elizabeth N. Cowle, Colorado State University

Michelle A. Draeger, Colorado State University

Kecia W. Smith, North Carolina Agricultural and Technical State University

Distinguished Contributions to Accounting Literature Award

Hans B. Christensen, The University of Chicago

Eric Floyd, University of California, San Diego

Lisa Yao Liu, Columbia University

Mark Maffett, University of Miami

Seminal Contributions to Accounting Literature Award

John Harry Evans III, University of Pittsburgh

R. Lynn Hannan, Tulane University

Ranjani Krishnan, Michigan State University

Donald V. Moser, University of Pittsburgh

AAA-AACSB-RRBM Award for Research Impacting Societal Challenges (sponsored by AACSB)

John M. Barrios, Yale University and the National Bureau of Economic Research

1:00 pm–6:00 pm

Career Center

West Tower, Ballroom Level, Regency D

1:30 pm–4:30 pm

Exhibits

East Tower, Exhibit Level, Riverside Center

2:00 pm–3:30 pm

PANEL SESSIONS

5.01: AAA-AACSB-RRBM Award for Research Impacting Societal Challenges Session

West Tower, Lobby Level, Crystal A

Accounting - 1.8 CH

Moderator Jeffrey Hales, The University of Texas at Austin

5.02: Accounting is an Information Science and Double-Entry is Important

East Tower, Ballroom Level, Grand Hall I

Accounting - 1.8 CH

Moderator: David Ziebart, University of Kentucky

Panelists: Rick Antle, Yale University

John Fellingham, The Ohio State University

5.03: What are Firms Doing with DEI

West Tower, Lobby Level, Crystal B

Accounting - 1.8 CH

Moderator: Stephani Mason, DePaul University

Panelists: Kinman Tong, Moss Adams

Lindsey J Dwyer, EY

Sean Treccia, KPMG

2:00 pm–3:30 pm

5.04: Building the Accounting Pipeline at Different Stages: A Conversation between Academia and Practice
West Tower, Ballroom Level, Regency A

Accounting - 1.8 CH

Moderator: Rebecca Shortridge, The University of Tennessee at Chattanooga
Panelists: Eric Johnson, ConAgra
Carrie Powers, Union Pacific Railroad
Kailey Riskowski, Bland & Associates
Roopa Venkatesh, University of Nebraska at Omaha

5.05: Artificial Intelligence and Business Sustainability: Strategies for Impact
East Tower, Ballroom Level, Grand Ballroom B

Accounting - 1.8 CH

Panelists: Zabihollah Rezaee, The University of Memphis
Saeid Homayoun, University of Gavle
Salem Boumediene, University of Illinois at Springfield
Salma Boumediene, University of Illinois at Springfield

5.06: CAQ Update Panel II: Audit Firm Ownership, Auditor Independence, and Audit Quality
East Tower, Ballroom Level, Grand Hall K

Auditing - 1.8 CH

Moderator: Emily Lucas, CAQ
Panelists: Maria Nykyforovych Borysoff, George Mason University
Jeff Hughes, Grant Thornton LLP
Bill Mann, General Counsel - CBIZ CPAs P.C.

5.07: Re-Decoding the Decline: An Updated View of the CPA Pipeline Crisis
East Tower, Ballroom Level, Grand Hall J

Accounting - 1.8 CH

Moderator: Claire Costin, University of Portland
Panelists: Kari Natale, Illinois CPA Society
Margot Cella, CAQ (retired)
Francesca Jones, EY

5.08: Forensic Accounting in the Classroom: NEW Cases, Integration into Accounting Classes, and Forensic Technology
East Tower, Lobby Level, Plaza B

Auditing - 1.8 CH

Moderator: Kristina Chernick, Deloitte Foundation
Panelist: Michael Brodsky, Deloitte

5.09: Intentionally Skipped

5.10: EY Academic Resource Center (EYARC) Innovative Mindset Materials for Managerial Accounting
West Tower, Ballroom Level, Regency B

Accounting - 1.8 CH

Moderator: Joni Fisher, EY
Panelists: Joni Fisher, EY
Margaret Christ, University of Georgia
David Wood, Brigham Young University

2:00 pm–3:30 pm

5.11: The Preservation of Historical Collections of the History of Brazilian Auditing. The Case of the Creation of the BDO RCS Museum

West Tower, Ballroom Level, Regency C

Accounting - 1.8 CH

Panelist: João Pedro Rodrigues, BDO Brazil

5.12: Three Skills That Will Help High-Performing Accounting Students Stand Out
East Tower, Ballroom Level, Grand Hall L

Accounting - 1.8 CH

Moderator: Brian Hale, CPA and Partner at Plante Moran

Panelists: Chris Hogan, Ph.D. and Professor at Michigan State University,
Jim Penner, Ph.D. and Department of Accountancy Chairperson at Western Michigan University
John O'Connor, CPA and Partner at Plante Moran
Margaret Fiorentino, Executive Director for Beta Alpha Psi
Mary Patterson, Senior Manager of Academic Relations, Institute of Management Accountants

5.13: The University of Illinois-Deloitte Foundation Center for Business Analytics Curriculum and Resources
East Tower, Ballroom Level, Grand Hall MN

Information Technology - 1.8 CH

Moderator: Kristina Chernick, Deloitte Foundation

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

5.14: Volunteer Income Tax Assistance (VITA) Program
West Tower, Ballroom Level, Hong Kong

Accounting - 1.8 CH

Moderator: Robyn Barrett, St. Louis Community College.

Panelists: Amy Monson, St. Louis Community College
Carol Hughes, Asheville Buncombe Technical Community College
Amy Johnson, Becker Senior National University Program Manager

PAPER SESSIONS

5.15: Accounting Pipeline Research Session 3
East Tower, Lobby Level, Plaza A

Accounting - 1.8 CH

Job Stressors and Career Commitment in Early-Career Auditors' Work Experiences. Amy Mathews, The University of Alabama; Kris Hoang, The University of Alabama
Solving the Accounting Pipeline Shortage: Are We Making Progress? Ryan Dunn, Auburn University; Josh McGowan, Troy University; Ventsislav Stamenov, Troy University

5.16: International Accounting History
East Tower, Concourse Level, Randolph 3

Accounting - 1.8 CH

Moderator: Gary Spraakman, York University

Financials of the First Decade (the 1930s) of the Central Bank of the Republic of Türkiye and Understanding Its Impacts. Recep Pekdemir, University of Wisconsin—La Crosse; Melis Ercan, Istanbul University; Ummuhan Aslan, Bilecik Şeyh Edebali University
The Post-World War I U.S. Accounting Profession and Its Recruiting Problem. Diane Roberts, University of San Francisco
The Roles of Accounting in Society in India Before British Colonization. Charles Baker, Adelphi University

5.17: Disclosures & External Users

West Tower, Exhibit Level, Stetson FG

Accounting - 1.8 CH

Moderator: Wenbin Hu, The University of Queensland

Government Handouts or Awards? The Impact of Government Funding on Investors' Judgments. Cade Cardwell, University of Massachusetts Amherst; Elaine Wang, University of Massachusetts Amherst

Discussant: Christina Seymour, University of Illinois at Urbana-Champaign

Is the Road to Sustainability Paved with Good Intentions? Effects of Scenario Analysis and Sustainability Actions on Managers' Climate Risk Disclosures. Yanjia Yang, University of Bern; Feng Yeo, University of South Carolina

Discussant: McKay Jones, University of Wisconsin—Madison

Narrative Disclosures: The Effects of Persuasion Strategy and Perceived Manager Age on Investor Judgments. Clarence Goh, Singapore Management University

Discussant: Kai Gu, Northeastern University

5.18: Corporate Tax Avoidance II

West Tower, Concourse Level, Columbian

Taxes - 1.8 CH

Moderator: Mariam Ola, Washington State University

Cost Uniqueness and Tax Avoidance. Raj Mashruwala, University of Calgary; Hsihui Chang, Drexel University; Ye Wang, Toronto Metropolitan University; Yingwen Guo, The Hong Kong Polytechnic University

Discussant: Jennifer Glenn, The Ohio State University

Customer Satisfaction and Tax Compliance. Harun Rashid, California State University Dominguez Hills; Hussein Warsame, University of Calgary; Mark Anderson, University of Calgary; Sina Rahiminejad, Wichita State University

Discussant: Dixi Wang, Texas Tech University

Options Trading Activities and Underlying Firms' Tax Avoidance Behavior. Mohammad Hendijani Zadeh, Saint Mary's University—Nova Scotia; Collins Okafor, North Carolina Agricultural and Technical State University; Zahra Jalali, McGill University

Discussant: Ian Sohn, University of Florida

5.19: Financial Institutions and Taxes

West Tower, Concourse Level, Gold Coast

Taxes - 1.8 CH

Moderator: Lei Dong, Eastern Washington University

Do Consumers Care About Corporate Tax Payments? Evidence from Bank Deposit Customers. Gordon Junior Appiah, Texas Tech University; Ryan Huston, Texas Tech University

Discussant: Rebecca Crouse, The University of Oklahoma

Robbing the Neighborhood of Local Lending? Community Banks in their TCJA Era. Jenna El-Khalili, Loyola Marymount University; George Lu, Marshall University

Discussant: Samantha Liew, University of Connecticut

The Pass-Through of Corporate Tax Cuts to Consumer Loans: Evidence from the TCJA. Fabian Nagel, The University of Chicago; Arndt Weinrich, Erasmus University Rotterdam; Joao Granja, University of Chicago

Discussant: Kaitlyn Kroeger, The University of Texas at Austin

5.20: Intentionally Skipped

5.21: Audit Quality Experimental

East Tower, Concourse Level, Roosevelt 3A

Auditing - 1.8 CH

Moderator: Allison Hickey, University of Georgia

Enhancing the Educative Function of Regulatory Audit Quality Inspections. Jean You, UNSW Sydney; Noel Harding, UNSW Sydney

Discussant: Luke Barnhart, University of Massachusetts Amherst

2:00 pm–3:30 pm

The Effect of Autonomy on Auditors' Underreporting of Hours and the Impact of an Emphasis on Harm. Luke Barnhart, University of Massachusetts Amherst
 Discussant: Allison Hickey, University of Georgia

5.22: Intentionally Skipped

5.23: Presentation Strategies and Earnings Management

West Tower, Concourse Level, Water Tower

Accounting - 1.8 CH

Moderator: Yue Chen, Baruch College—CUNY

Do Income-Statement Line Items and Their Comparability Mitigate Classification Shifting? Lidong Cui, The University of Memphis; Steve Lin, The University of Memphis
 Discussant: Dennis Ahn, San Diego State University

Does Income Statement Presentation Affect Earnings Management? Steve Lin, The University of Memphis; Abhijit Barua, Florida International University; Andrew Sbaraglia, Affiliation; Lidong Cui, The University of Memphis
 Discussant: Yue Chen, Baruch College—CUNY

Perception Management: The Joint Use of Non-GAAP Reporting and Classification Shifting. Huiqi Gan, University of Massachusetts Lowell; Kelly Ha, Kennesaw State University; Rachel Scott, Baylor University; SangHyun Suh, University of Massachusetts Lowell
 Discussant: Edgar Rodriguez-Vazquez, Baruch College—CUNY

5.24: Reassessing the Role of Financial Statements

West Tower, Concourse Level, Wrigley

Accounting - 1.8 CH

Moderator: Albert Shin, Harvard University

A Few Ratios Do Not Tell the Whole Story: Financial Statements Informativeness Evolution and Bankruptcy Predictions. Pierre Six, NEOMA Business School; Francois Larmande, University of Sherbrooke; Jerome Verny, NEOMA Business School; Marc De Bourmont, NEOMA Business School; Wenbin Cao, NEOMA Business School
 Discussant: Dian Jiao, Columbia University

Beyond Earnings: The Role of Operating Performance in Shaping Dividend Policies. Ellen Engel, University of Illinois at Chicago; Jaehoon Lee, University of Illinois at Chicago; Rustam Zufarov, University of Illinois at Chicago; Stephanie Sikes, University of Illinois at Chicago
 Discussant: Albert Shin, Harvard University

Improving the Fed Model. Elnaz Basirianmahabadi, University of Calgary; Aneel Iqbal, Thunderbird School of Global Management; Anup Srivastava, University of Calgary
 Discussant: Pu Gu, Boston College

5.25: Sustainability Initiatives & Managerial Strategy

West Tower, Ballroom Level, Atlanta

Accounting - 1.8 CH

Disclosure Regulation and ESG Rating Disagreement. Serene Qian Huang, Peking University; Hai Lu, University of Toronto; Yue Zhang, Peking University

Does the TCFD Framework Improve Environmental Rating Quality? Xiwen Sun, Virginia Tech; Liang Tan, Virginia Tech; Ling Lisic, Virginia Tech; Zihang Peng, UNSW Sydney

Pollution Information Program, Public Awareness, and Corporate Environmental Investments. Yue (Michael) Zhao, Singapore Management University; Lixin Huang, Beijing Normal University; Qiang Cheng, Singapore Management University; Ying Hao, Beijing Normal University

5.26: Regulations, Accounting Standards, and Banking

East Tower, Concourse Level, Roosevelt 3B

Accounting - 1.8 CH

Moderator: Yifan Wang, Drexel University

Did the Current Expected Credit Loss Accounting Standard Increase Non-bank and FinTech Market Share? Yifan Wang, Drexel University; Curtis Hall, Drexel University
 Discussant: Diana Wang, Baruch College—CUNY

Risk Migration from the Banking Industry to the Real Economy: An Examination of Spillover from Basel III. Jing Wen, City University of Hong Kong
 Discussant: Matt Oakes, The University of Mississippi

2:00 pm–3:30 pm

Trust in Banks and Borrower Behavior: Evidence from Supervisory Actions and Local Information Quality. Rimmy Tomy, The University of Chicago; Jizhou Wang, The University of Chicago; Samuel Chang, The University of Chicago
 Discussant: Laurel Mazur, University of Notre Dame

5.27: SEC Investigations

East Tower, Concourse Level, Randolph 1AB

Accounting - 1.8 CH

Moderator: Yelin Hu at University of Georgia

Does SEC Racial and Gender Diversity Impact Investigations? James Blann, Georgia Institute of Technology; Eric Condie, Georgia Institute of Technology; Jennifer Puccia, Texas A&M University—College Station

Discussant: Yelin Hu at University of Georgia

Private Lending During SEC Investigations. Heather Graham, University of Michigan; Christopher Williams, University of Michigan

Discussant: Zhe Sun, The Ohio State University

5.28: Spillover Effects of Corporate Disclosure

East Tower, Ballroom Level, Grand Hall G

Accounting - 1.8 CH

Moderator: Alyssa B. Moore, Indiana University

Beyond Disclosure: Social Role of Social Media. Enshuai Yu, Boston College; Lijun Lei, The University of North Carolina at Greensboro; Sean Cao, University of Maryland College Park; Susan Shu, Boston College

Discussant: Alyssa B. Moore, Indiana University

Product Market Networks and the Take-up of Government Programs. Kalash Jain, Columbia University; Carmine Pizzo, Lancaster University

Discussant: Brent Schmidt, The Pennsylvania State University

Spillover Effect of Government Subsidies on Peer Firm Disclosures. Ching-Chuan Wang, The University of Utah

Discussant: Madeline Thompson, University of Notre Dame

5.29: GNP Accounting—A Variety of Topics

West Tower, Concourse Level, Comiskey

Accounting - 1.8 CH

Moderator: Xiangpei Chen, Loyola University Chicago

Accounting for Destruction: Governmental Rationality in Times of War. Massimo Sargiacomo, G. d'Annunzio University of Chieti-Pescara; Oleksandra Tymoshenko, G. d'Annunzio University of Chieti-Pescara; Veronika Vakulenko, Nord University

Income Inequality and the Municipal Bond Market. Leo Tang, Lehigh University; Pei Li, Rowan University

Ownership Type and Hospital Efficiency: A Stochastic Frontier Analysis. Haiyan Zhou, The University of Texas Rio Grande Valley-Edinburg; Mohammad Rakibul Islam, The University of Texas Rio Grande Valley-Edinburg

5.30: Green Washing

East Tower, Concourse Level, Michigan 2

Accounting - 1.8 CH

Moderator: Jiwoo Ryou, West Virginia University

CEO Narcissism and Corporate ESG Greenwashing. Peng Wu, Southeast University of China; Hong Wang, Southeast University; Lei Gao, SUNY, Geneseo; Run Wang, Southeast University of China

Discussant: Qiu Zheng, West Virginia University

Hidden in Plain Sight: Geographical Proximity and Corporate Greenwashing Behaviors. Peng Wu, Southeast University of China; Lei Tan, Southeast University of China; Liya Hou, St. Cloud State University

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

2:00 pm–3:30 pm

The Relationship between Negative ESG News and Analysts' Recommendation Downgrades: The Moderating Role of Corporate Image Repair. Mei Hui Chen, National Defense University, Taiwan; Ruei-Teng Huang, National Defense University, Taiwan; Ya-Wen Cheng, National Defense University, Taiwan
 Discussant: Wenting Zheng, Arizona State University

5.31: International Governance 2

East Tower, Concourse Level, Michigan 3

Accounting - 1.8 CH

Moderator: Kory Maag, Coastal Carolina University

Interactive Investor Platform and Corporate Violations. Peter Chen, The Hong Kong University of Science and Technology; Lifang Xu, Shanghai National Accounting Institute; Qingchuan Hou, Shanghai University of Finance and Economics; Yihong Wang, Shanghai University of Finance and Economics
 Discussant: Ying Gan, Erasmus University Rotterdam

Is Remote Reporting Oversight Effective? Early Evidence from Supervisory Board Meetings. Lino Ballof, Technical University of Munich; Maria Stich, Technical University of Munich; Michael Stich, Technical University of Munich
 Discussant: Enshuai Yu, Boston College

5.32: Employee and Social Media Platforms

East Tower, Concourse Level, Michigan 1A

Accounting - 1.8 CH

Moderator: Wenxin Wang, Harvard University

Echoes of Employee Voice: Employee Review Platform as a Communication Channel between Employers and Employees. Wenxin Wang, Harvard University
 Discussant: Hoyoung Kim, The University of Texas at Tyler

Looking Through the GlassDoor: Enhanced Workplace Transparency and Corporate Resource Allocation. Shunlan Fang, Kent State University; Hoyoung Kim, The University of Texas at Tyler; Joshua Khavis, University at Buffalo, SUNY
 Discussant: Jaewon Cheong, University of Southern California

Social Media Engagement as Non-Financial Indicator of Firm Performance: An Empirical Study. Atul Singh, Ball State University; Xiangpei Chen, Loyola University Chicago
 Discussant: Jackie Zeyang Ju, University of Kentucky

5.33: Field Studies

East Tower, Concourse Level, Michigan 1B

Accounting - 1.8 CH

Moderator: Florian Loizl, WU Vienna University of Economics and Business

Individual Consequences of Joining Cross-Functional Teams: Perspectives from Multitasking and Learning. Yiwei Li, Harvard University
 Discussant: Andrea Pawliczek, University of Colorado Boulder

Job Design Imbalance and Workers' Burnout: Evidence from a Hospital Setting. Susanna Gallani, Harvard University; Jacob Riegler, Harvard University
 Discussant: Yanjia Yang, University of Bern

5.34: Multi-Agent

East Tower, Concourse Level, Michigan 1C

Accounting - 1.8 CH

Moderator: Miranda Hugie, University of Georgia

How Do Managers Assign Undesirable Noncontracted Tasks? An Examination of Factors Influencing Manager's Task Assignments and Employees' Responses to Them. Kyle (Zhiping) Mao, Texas State University; Kaitlin Hudspeth, Georgia State University; Michael Majerczyk, Georgia State University
 Discussant: Martin Wiernsperger, Cornell University

The Dynamics of Upward Knowledge Sharing: An Experimental Examination. Tina Carpenter, University of Georgia; Emily Deng, Baylor University; Margaret Christ, University of Georgia; Miranda Hugie, University of Georgia
 Discussant: Jacob Andrassy, Indiana University Bloomington

2:00 pm–3:30 pm

The Effects of Prosocial Motive and Peer Influences on Employee Effort in Team Settings. Fengxinyi Zhao, Georgia Institute of Technology; Jason Kuang, Georgia Institute of Technology

Discussant: Nicholle Kovach, Wilfrid Laurier University

5.35: Innovation and Sustainability

West Tower, Ballroom Level, Toronto

Accounting – Technical - 1.8 CH

Moderator: Kari Mitchell, Oklahoma State University

Climate Disasters, Managerial Perception, and Green Innovation. Shunyao (Cynthia) Jin, University of Michigan—Dearborn; Hei-Wai Lee, University of Michigan—Dearborn; Xinyu Wang, Valdosta State University

Discussant: Hunghua Pan, National Tsing Hua University

Exploring Innovation in CSR Practice: Carbon-Water Synergistic Management and Performance. Jingduan Li, UNSW Sydney; Qingliang Tang, Western Sydney University; Xuhui Peng, Western Sydney University; Yunqian Bai, Western Sydney University

Discussant: David Park, Seoul National University

The Paradox of Creative Culture: Financial Gains at The Cost of Sustainable Social Performance. Emma Chen, Durham University

Discussant: Kari Mitchell, Oklahoma State University

5.36: Internal Control and Operation Efficiency

West Tower, Ballroom Level, New Orleans

Accounting – Technical - 1.8 CH

Moderator: Kori Maag, Coastal Carolina University

A Re-Examination of the Impact of Corporate Governance on Internal Control Quality. Dana Wallace, University of Central Florida; Huikun Wu, University of Central Florida

Discussant: Tendai Masaya, The Pennsylvania State University

Assessing Mutual Influences on Sustainability Behaviors in Corporate Supply Chains. NianZu Yeh, National Taiwan University; Chi-Chun Liu, National Taiwan University; Xiang-Yu Huang, National Taiwan University

Discussant: Jing Sun, University of North Texas

From Climate Change Exposure to Operational Efficiency: The Role of Investor Preferences, Internal Controls, and Product Competition. Jing Sun, University of North Texas; Wei Sun, Saginaw Valley State University

Discussant: Dana Wallace, University of Central Florida

5.37: Current Issues in Accounting

West Tower, Ballroom Level, Acapulco

Accounting - 1.8 CH

Moderator: Anna Vysotskaya, University of Lincoln

Decoding CEO Interviews: The Forward-Looking Insights from Verbal and Non-Verbal Cues. Dan Palmon, Rutgers, The State University of New Jersey, Newark; Hanxin Hu, Kean University; Yue Liu, Rutgers, The State University of New Jersey, Newark

Do AI-Adopting Firms Pay Fewer Taxes? Wenjun Wang, University of Maryland College Park

Exploratory Experiments in Generating Bag of Word Dictionaries Using Word2Vec and ChatGPT. Daniel O'Leary, University of Southern California; Kevin Moffitt, Rutgers, The State University of New Jersey, Newark; Yangin (Ben) Yoon, Rutgers, The State University of New Jersey, Newark

3:00 pm–4:30 pm

Research Interaction Forum

East Tower, Exhibit Level, Riverside Center

3:30 pm–4:00 pm

Coffee Break

East Tower, Exhibit Level, Riverside Center

West Tower, Ballroom Level, Regency Foyer

4:00 pm–5:30 pm

PANEL SESSIONS

6.01: The 2025 Yuji Ijiri Lecture

West Tower, Ballroom Level, Regency A

Accounting - 1.8 CH

Panelist: Ray Ball, The University of Chicago

6.02: 2025 Innovation in Accounting Education Award Recipients Session

East Tower, Ballroom Level, Grand Ballroom A

Accounting - 1.8 CH

Panelists: Cassy Budd, Brigham Young University
Scott Summers, Brigham Young University
T. Jeffrey Wilks, Brigham Young University
David Wood, Brigham Young University

6.03: Reimagining Accounting Education: Generative AI-Powered Digital Role-Playing Games

East Tower, Ballroom Level, Grand Hall I

Accounting - 1.8 CH

Moderator: Yanawut Klinkasorn, Rutgers, The State University of New Jersey, Newark
Panelists: Fangbing Xiong, Rutgers, The State University of New Jersey, Newark
Xiaomei Wang, Rutgers, The State University of New Jersey, Newark

6.04: The New Greenbook Customizing Controls for the Government Environment

West Tower, Lobby Level, Crystal A

Accounting - 1.8 CH

Moderator: James Dalkin, U.S. Government Accountability Office
Panelists: Matthew Bohdan, Plante Moran LLC
James Dalkin, U.S. Government Accountability Office

6.05: Strengthening the Accounting Pipeline: Update on the Work of the Future Accountants Sponsoring Organizations (FASO)

West Tower, Ballroom Level, Regency B

Accounting - 1.8 CH

Moderator: Karen Osterheld, AAA
Panelists: Denise Froemming, CalCPA
Mark Higgins, University of Scranto
Jill Mitchell, University of Virginia
Bryant Bernal, American Accounting Association

4:00 pm–5:30 pm

6.06: Bridging the Gap: Strengthening the Internal Audit Talent Pipeline

West Tower, Lobby Level, Crystal B

Accounting - 1.8 CH

Moderator: Nicole Narkiewicz, Internal audit Foundation

Panelists: Hui Lin, DePaul University

Nicole Narkiewicz, Institute of Internal Auditors

Venkataraman Iyer, The University of North Carolina at Greensboro

Yulia Gurman, Vice President of Internal Audit and Corporate Security at Packaging Corporation of America

6.07: Intangible Assets—Accounting for New Phenomena, as Well as the Established

East Tower, Ballroom Level, Grand Ballroom B

Accounting - 1.8 CH

Moderator: Zachary Gast, International Accounting Standards Board

Panelists: John Schomburger, Post-Doctoral Fellow at the Financial Accounting Standards Board (FASB)

Kevin Prall, EY

Tom Linsmeier, University of Wisconsin—Madison

6.08: Integrating Global Sustainability into Accounting Education: Trends, Challenges, and Opportunities

West Tower, Lobby Level, Crystal C

Accounting - 1.8 CH

Moderator: Julie Missimore, Association of Chartered Certified Accountants

Panelists: Ajay Adhikari, American University

Raúl Del Pozo Rivas, Pontifical Catholic University of Perú

Thomas Finn, CoachCare

6.09: Artificial Intelligence in Sustainability

West Tower, Ballroom Level, Regency C

Accounting - 1.8 CH

Moderator: Obeua Persons, Rider University

Panelists: Obeua Persons, Rider University

6.10: Data Analytics on the CPA Exam: Educators' Pivotal Role in Shaping the Future

East Tower, Ballroom Level, Grand Hall L

Specialized Knowledge - 1.8 CH

Moderator: Charlotte Roberts, UWorld

Panelists: Gregory Carnes, University of North Alabama

Jessie George, University of Houston

Megan Burke, Texas Woman's University

Joe Maslott, AICPA & CIMA

PAPER SESSIONS

6.11: Accounting Pipeline Research Session 4

East Tower, Lobby Level, Plaza A

Accounting - 1.8 CH

Moderator: Margaret Shackell, Ithaca College

New York State's Career Opportunities in Accounting Program (COAP): Expanding the Pipeline. Margaret Shackell, Ithaca College; Marie Blouin, Ithaca College

Re-Decoding the Decline: An Updated View of the CPA Pipeline Crisis. Stephani Mason, DePaul University; Claire Costin, University of Portland; Jason Rinaldo, Texas Tech University

4:00 pm–5:30 pm

6.12: Slavery, Jim Crow, and Imperialism

East Tower, Concourse Level, Randolph 3

Accounting - 1.8 CH

Moderator: Sarah Alqahtani, Case Western Reserve University

Accounting for Extractive Imperialism: Roan Antelope Copper Mines Ltd 1931–1939. Andrew Primmer, University of Reading

Discussant: Gary Spraakman, York University

Accounting to Persuade: An Account Stated on the Manumission of Slaves. Deirdre Collier, Fairleigh Dickinson University

Discussant: Louella Moore, Washburn University

An Inch of Progress: Black Business and Black Accountants Fighting Jim Crow Violence. Anthony Holder, University of Denver; Kimberly Jones, University of Denver; Mayowa Alabi, University of Denver

Discussant: Robert Sheu, Elon University

6.13: ESG Disclosures

West Tower, Ballroom Level, Hong Kong

Accounting - 1.8 CH

Moderator: Elizabeth Dorries, Bentley University

Communicating ESG Outcomes to Employees: The Role of Language Formality and ESG Context in Shaping Employee Reactions. Zhiping Mao, Texas State University; Kathryn Brightbill, Utah State University; Todd Thornock, University of Nebraska—Lincoln

Discussant: Benjamin Chapin, Virginia Commonwealth University

Scorecard Integration and Organisational Synergy: Joint Effects on Managerial Commitment to ESG Goals. Rui Ding, Xi'an Jiaotong-Liverpool University; Gary Monroe, UNSW Sydney; Jeff Coulton, UNSW Sydney

Discussant: Richard Crandall, University of Illinois at Urbana-Champaign

6.14: General Topics in Accounting Information Systems

East Tower, Ballroom Level, Grand Hall MN

Information Technology – Technical - 1.8 CH

Moderator: Mary Hayward, Texas Tech University

Data Breach and Corporate Liquidity. Wei-Chuan Kao, National Taiwan University

Discussant: Mary Hayward, Texas Tech University

Do Women on the Board Mitigate Cybersecurity Risk? Sharif Islam, Southern Illinois University Carbondale; Nusrat Farah, Southern Illinois University Carbondale; Tom Stafford, Louisiana Tech University

Discussant: TBA

Examining the Effect of Cybersecurity Breaches on the Timing of Earnings Announcements. Mary Hayward, Texas Tech University; Jacob Haislip, Texas Tech University

Discussant: Zixuan Yang, Arizona State University

6.15: ESG and Taxes

West Tower, Concourse Level, Columbian

Taxes - 1.8 CH

Moderator: Zachery (Ziqi) Ma, University of Cincinnati

Diversity in Decision-Making: How Board Composition Shapes Tax Risk and Effectiveness. Hannah Antinozzi, The University of Memphis; Nirmalee Raddatz, The University of Memphis; Philip Kunz, The University of Memphis

Discussant: Tisha King, University of Waterloo

Energy Investment Tax Credits and Environmental Outcomes: Evidence from Electric Utilities. Jesse Chan, Boston University; Darcia Fischer, Boston University

Discussant: Eashwar Nagaraj, University of Florida

Frequent CEO Turnover and Effective Tax Planning. Lin Wang, San Diego State University; Marcus Brooks, University of California, San Diego; Yu Li, San Diego State University

Discussant: Hannah Antinozzi, The University of Memphis

4:00 pm–5:30 pm

6.16: Tax Law Firms and Tax Litigation**West Tower, Concourse Level, Gold Coast***Taxes - 1.8 CH*

Moderator: Xudong Li, Monmouth University

Intellectual Property Law Firm Networks and Tax Haven Strategies. Lijun Lei, The University of North Carolina at Greensboro; Devan Mescall, University of Saskatchewan; Jeffrey Pittman, Memorial University of Newfoundland; Jingjing Huang, Virginia Tech

Discussant: Frank Murphy, University of Connecticut

Tax Litigation as a Signal of Accounting Confidence. Jeremy Lee, Texas A&M University—College Station; Ryan Wilson, The University of Iowa; Sean McGuire, Texas A&M University—College Station; Zackery Fox, Brigham Young University

Discussant: Joanna Shaw, Central Michigan University

6.17: Audit Personnel I**East Tower, Concourse Level, Roosevelt 1AB***Accounting - 1.8 CH*

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

Honing Versatile Skills Through Auditing? Evidence from Employer-Employee Matches. Jingwen Yang, University of Maryland College Park*How Does Auditor Workload Affect Employee Spending and Turnover? Evidence from Micro-Level Transaction Data.* Daniel Aobdia, The Pennsylvania State University; Ben Lourie, University of California, Irvine; Chenqi Zhu, University of California, Irvine; Jungbae Kim, Singapore Management University

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

The Impact of School Ties on Entry-Level Auditors' Professional Development and Future Performance. Hung-Chao Yu, National Chengchi University; Xinming Liu, Xiamen University*The Impact of Reforms on PCAOB Inspection Reports.* Sheng-Feng Hsieh, National Taiwan University; Chan-Jane Lin, National Taiwan University; Kuan-Lin Lo, National Taiwan University**6.18: Critical Audit Matters II****East Tower, Concourse Level, Roosevelt 3A***Accounting - 1.8 CH*

Moderator: Russell Barber, University of Colorado Denver

Can Bad News be Good News? Investor Reactions to Going Concern Critical Audit Matters. Lawrence Abbott, University of Wisconsin—Milwaukee; Pradeep Sapkota, University of North Texas; Russell Barber, University of Colorado Denver; William Buslepp, Louisiana State University*Evaluating the Usefulness of Going Concern Critical Audit Matters: Insights into Auditor Uncertainty and Management Mitigation Plans.* Jessica Nylén, University of Wisconsin—Madison*Seeing Through a New Lens: A Differential Analysis of the Impact of Critical Audit Matters Reporting on Audit Delay Across Audit Seasons.* Da Wu, Clark University; Lili Sun, University of North Texas; Yi Zheng, SUNY at New Paltz**6.19: Strategic Disclosure****West Tower, Concourse Level, Water Tower***Accounting - 1.8 CH*

Moderator: Sarah Tschosik, Texas A&M University—College Station

Combating Insider Trading in the Pharmaceutical Industry: Does FDA-mandated Clinical Trial Disclosure Provide a Remedy? Caixia Hu, The Hong Kong Polytechnic University

Discussant: Rustam Zufarov, University of Illinois at Chicago

Congruent Photographs and Text in Annual Reports. Ruikai Ji, Temple University; Sudipta Basu, Temple University; Xueming Luo, Temple University

Discussant: Sarah Tschosik, Texas A&M University—College Station

4:00 pm–5:30 pm

6.20: Strategic Response to Sustainability**West Tower, Concourse Level, Comiskey***Accounting - 1.8 CH*

Moderator: Yue Zhao, Singapore Management University

Environmental Deregulation and Financial Statement Verification in Bank Lending Ma, Temple University; Samuel Rosen, Temple University; Sudipta Basu, Temple University; Wei Wang, Temple University

Discussant: Yue (Michael) Zhao, Singapore Management University

Financial Innovation via Sustainable Lending. Anna Kleymenova, Federal Reserve Board; Xi Li, The London School of Economics and Political Science; Yinan Li, The London School of Economics and Political Science

Discussant: Jing Wen, City University of Hong Kong

Proactive Suppliers: Negative Environmental & Social-Related Media Coverage and Strategic Responses in Supply Chains. Lisheng Yu, Sun Yat-Sen University; Ran An, Xiamen University; Shangjie Han, Xiamen University; Yanyan Wang, Xiamen University

Discussant: Sangwook Nam, Northwestern University

6.21: Strategic Voluntary Disclosure Choices**West Tower, Concourse Level, Wrigley***Accounting - 1.8 CH*

Moderator: Sara Noor, Indiana University

Cooperative Strategic Disclosure. Hunter Pearson, University of Oregon;*Sequential Voluntary Disclosure.* Dian Jiao, Columbia University

Discussant: Jason Ashby, University of Louisiana at Monroe

Strategic Communication with a Myopically Loss Averse Investor. Thomas Langer, University of Münster; Hannes Mohrschladt, University of Potsdam; Nils Lohmeier, University of Münster

Discussant: Sara Noor, Indiana University

6.22: Technology and Disclosure**West Tower, Ballroom Level, Atlanta***Accounting - 1.8 CH*

Moderator: Ryan Johnson, Indiana University Bloomington

Artificially Intelligent or Artificially Inflated? Determinants and Informativeness of Corporate AI Disclosures. Ryan Johnson, Indiana University Bloomington; Christine Liu, Bentley University; John Barrios, Washington University in St. Louis; John Campbell, University of Georgia

Discussant: Songyi Han, HH Norwegian School of Economics

Do Machine-Readable Disclosures Facilitate Regulatory Scrutiny? Evidence from SEC Comment Letters. Liwei Weng, Northeastern University; Ben Wang, The Hong Kong Polytechnic University; Qiang Wu, The Hong Kong Polytechnic University; Xin Xu, The Hong Kong Polytechnic University

Discussant: Christine Liu, Bentley University

Does Investors' Utilization of Technologies Discourage Firms' Disclosure? Evidence from Archival and Experimental Analyses. Songyi Han, NHH Norwegian School of Economics; Cai Chen, INSEAD; Ke Mai, China Europe International Business School

Discussant: Xin Xu, The Hong Kong Polytechnic University

6.23: Textual Analysis and Disclosure Properties I**East Tower, Concourse Level, Roosevelt 3B***Accounting - 1.8 CH**Beyond Regulation Fair Disclosure: Strategic Communication and Investor Reactions to Earnings Downgrades.* Han Donker, Central Washington University; Yurim Lee, Central Washington University

Discussant: Ennis Yu, Boston College

4:00 pm–5:30 pm

Internally Generated Intangible Capital and Information Uncertainty: The Mediating Role of Narrative Disclosures. Xinyi Peng, University of Calgary; Rong Zhao, University of Calgary

Discussant: Berk Yayvak, University of Texas at Dallas

Risk Disclosures and Readability: Insights from U.S. Banks and Insurance Companies. Zabihollah Rezaee, The University of Memphis; Javad Rajabalizadeh, Turku School of Economics

6.24: Transparency, Capital Allocation, and Cost Dynamics

East Tower, Concourse Level, Randolph IAB

Accounting - 1.8 CH

Moderator: Shera Gong, Northwestern University

Anywhere But Here: Pay Transparency and Human Capital Allocation. Yifei Lu, University of Illinois at Urbana-Champaign; Xingyu Shen, University of Rochester; Xixi Xiao, University of Rochester

Discussant: Shera Gong, Northwestern University

Cost-Shifting in Healthcare: Insights from Organ Procurement Organization Cost Reports. Ariel Rava, Yeshiva University; Emanuel Zur, University of Maryland College Park; Erkut Ozbay, University of Maryland

Discussant: Brianna de la Osa, University of Miami

Do Customer Disclosures Affect Suppliers' Internal Capital Allocation Decisions? Sangwook Nam, Northwestern University

Discussant: Samuel Chang, University of Chicago

6.25: Transparency, Disclosure, and Decision-Making

East Tower, Ballroom Level, Grand Hall J

Accounting - 1.8 CH

Moderator: Heather Graham, University of Michigan

IFRS 17 and the Decision-Usefulness of Insurers' Financial Reporting Information. Lukas Obernauer, WU Vienna University of Economics and Business; Merjona Lamaj, WU Vienna University of Economics and Business; Zoltan Novotny-Farkas, WU Vienna University of Economics and Business

Discussant: Heather Graham, University of Michigan

Shadow Leverage via Minority Equity. Li Huang, Shanghai Jiao Tong University; Oliver Zhen Li, National University of Singapore; Wei Luo, Peking University; Yating Guo, Peking University

Discussant: Lukas Obernauer, WU Vienna University of Economics and Business

6.26: Value Relevance of Accounting Information

East Tower, Ballroom Level, Grand Hall K

Accounting - 1.8 CH

Moderator: John J-H Kim, Harvard University

Cash Flow Hedges in Other Comprehensive Income. Tharindra Ranasinghe, American University; Christina Synn, American University; Lin Yi, University of Houston—Clear Lake

Discussant: Serene Qian Huang, Peking University

Does the Stock Market Effectively Leverage Disaggregated Manufacturing Cost Information? Evidence from a Mandatory Regime. Kiyonori Iwata, Tokyo Keizai University; Junko Jinushi, Sophia University; Keita Iwasawa, Tokyo University of Science

Discussant: Jingyi Fan, Boston College

The Value-Relevance of Short-Window Fluctuations in Brand Perception. Lu Yan, The University of Tulsa; Michael Kimbrough, University of Maryland College Park; Sijing Wei, Creighton University; Xu Wang, Saint Louis University

Discussant: John J-H Kim, Harvard University

4:00 pm–5:30 pm

6.27: Gender Implications in Audit and Valuation

East Tower, Ballroom Level, Grand Hall H

Auditing - 1.8 CH

Moderator: Catherine Chiang, Elon University

Gender Diversity Implications on Oil and Gas Companies' Value. Anna Vysotskaya, University of Lincoln

Discussant: Edward Walker, University of Central Oklahoma

In the Risk We Trust: Reconciling Gender Differences in Internal Audit Risk Assessment. Han Yan, Fairfield University; Zhuoli Axelton, University of Wisconsin–Green Bay

Discussant: Jesse Chan, Boston University

The True Cost of Auditor Burnout. Elena Klevsky, University of Tampa; L. M. Walters, University of Tampa

Discussant: Marinilka Kimbro, Seattle University

6.28: Assorted Methods

East Tower, Concourse Level, Michigan 1A

Accounting - 1.8 CH

Moderator: Dimitri Yatsenko, University of Wisconsin–Whitewater

Bridging the Gap: A Content Analysis of Management Accounting Research and Its Relevance to Practice. Amal Said, Northern Kentucky University; Heba Abdel-Rahim, The University of Toledo

Discussant: Anthony Nikias, Farmingdale State College, SUNY

Indigenous Institutions in A Manufacturing Control System—Strategy Implementation with Multiple Goal Setters. Jan Alpenberg, Tyndale University; D. Scarbrough, Brock University; Frida Larsson, Linnaeus University; Hanna Agrell-Gustafsson, Linnaeus University

Discussant: Todd Thornock, University of Nebraska—Lincoln

The Asymmetric Effect of Uncertainty on Managers' Investment Decisions. Eunyong Lee, The University of Utah

Discussant: Marte Abts, Erasmus University Rotterdam

6.29: Feedback and Incentives

East Tower, Concourse Level, Michigan 1B

Accounting - 1.8 CH

Moderator: Cathy Jun, Washington State University

Managers' Feedback Provision to Employees: The Impact of Feedback Culture and Employee Performance on Feedback Scope and Feedback Content. Svenja Marsula, Ruhr-University Bochum

Discussant: Lisa McLuckie Thain, University of North Texas

Paying Employees to Stay: The Influence of Retention Bonuses on Employees. Nicholle Kovach, Wilfrid Laurier University; Christopher Wong, Wilfrid Laurier University; Leslie Berger, Wilfrid Laurier University

Discussant: Jeremy Douthitt, The University of Arizona

Productivity versus Efficiency: The Effect of Incentive Frame on Target Setting in Participative Budgets. Ashley Sauciuc, Indiana University Bloomington; Jacob Andrassy, Indiana University Bloomington; Jason Brown, Indiana University Bloomington; Timothy Mallon, Texas State University

Discussant: Markus Arnold, University of Bern

6.30: Firms and Stakeholders

East Tower, Concourse Level, Michigan 1C

Accounting - 1.8 CH

Moderator: Joseph Moran, University of Pennsylvania

Corporate vs. Community: The Impact of Partisan Discord on Firm Performance. Yi Liang, University of Virginia; Adam Koch, University of Virginia

Discussant: Yan Ma, University of North Florida

4:00 pm–5:30 pm

Determinants and Consequences of ESG Target Difficulty in CEO Compensation Contracts. Clara (Xiaoling) Chen, University of Illinois at Urbana-Champaign; Minjeong Kim, University of Wisconsin–Madison; Victoria Fung, University of Illinois at Urbana-Champaign; Wei Zhu, University of Illinois at Urbana-Champaign
 Discussant: Jesse Glaze, The University of Texas at El Paso

6.31: Models

East Tower, Concourse Level, Michigan 2

Accounting - 1.8 CH

Moderator: Han-Up Park, University of Saskatchewan

How Does Board Network Centrality Affect Bullwhip Effect? Based on Social Network Analysis. Yuetong Chen, Xi'an Jiaotong University; Liuchuang LI, Xi'an Jiaotong University
 Discussant: Heather Pesch, Oregon State University

Queuing Management for the Cost of Congestion and the Profit Potential. Hiroto Kataoka, Meiji University; Hirohisa Hirai, Waseda University; Yuki Misui, Ryutsu Keizai University
 Discussant: Li Zhang, University of Illinois at Urbana-Champaign

Quiet Investment: Overconfident CEOs and Capex Guidance. Abhishek Ramchandani, University of Hawaii; Il Sun Yoo, University of Hawaii
 Discussant: Adam du Pon, Georgia Southern University

6.32: Investor and Analyst Impact

West Tower, Ballroom Level, Toronto

Accounting - Technical - 1.8 CH

Moderator: Lanyi Zhang, University of Houston–Downtown

Analyst Demand and Corporate E&S Performance. Yijiang Zhao, American University; Ajay Adhikari, American University; Johan Maharjan, Rensselaer Polytechnic Institute; Qiang Wu, The Hong Kong Polytechnic University
 Discussant: TBA

Exit vs Voice vs Denial of (Re)Entry: Assessing Investor Impact Mechanisms on Corporate Climate Transition Across Asset Classes. Fabiola Schneider, University College Dublin; Andreas Hoepner, University College Dublin
 Discussant: Kaustav Sen, Pace University

6.33: Monitoring Effects

West Tower, Ballroom Level, New Orleans

Accounting — Technical - 1.8 CH

Moderator: Kaschia Wade, University of Kentucky

Community Religiosity and Board Monitoring: Evidence from the Structure of Board Committees. Yixun Zhou, Kean University; Jiamian Xu, University College London; Yunfei Zhao, Wenzhou-Kean University; Yuning Chen, University College London
 Discussant: Hua Xin, University of South Alabama

The Monitoring Role of Online Petitions in Corporate Social Responsibility. Dongdi Gu, The University of Texas at Dallas
 Discussant: Kaschia Wade, University of Kentucky

6.34: Design Science Research

West Tower, Ballroom Level, Acapulco

Information Technology - 1.8 CH

Moderator: Samuel Mamede, Taylor University

Addressing the Chasm: Direct IoT Circular Measures of ESG. Rob Nehmer, Oakland University; Deniz Appelbaum, Montclair State University; Zamil Alzamil, Majmaah University
Assessing the Risk: A Comprehensive Methodology for Evaluating Laundering Likelihood in Crypto Exchanges. Deniz Appelbaum, Montclair State University; Maksym Lazirko, Rutgers, The State University of New Jersey, Newark; Miklos Vasarhelyi, Rutgers, The State University of New Jersey, Newark
 Discussant: Samuel Mamede, Taylor University

Diving into Accounting Scientific Knowledge: Insights from the ASK Agent. Tiago Costa, University of São Paulo; Edgard Cornacchione, University of São Paulo

4:00 pm–5:30 pm

6.35: Skillset Evolution: Boldly Advancing Public Accounting (Accounting)

East Tower, Ballroom Level, Grand Hall G

Accounting - 1.8 CH

Moderator: Amal Said, Northern Kentucky University

Careers in Public Accounting: An Empirical Analysis of Pathways to Partnership. Timothy Fogarty, Case Western Reserve University; Cindy Mino, Case Western Reserve University

Integrating Professional Skills Using Self-Managed Skills (Elaboration, Problem-Based Learning, & Team-Based Learning) into Intermediate Accounting II(III). Judith Sage, Sage & Sage; Lloyd Sage (Deceased), Sage & Sage

Using Accounting Hall of Fame Profiles and Videos to Inspire Interest in Accounting. Tonya Flesher, The University of Mississippi; Brandi Holley, Samford University; Mary Stone, The University of Alabama

5:30 pm–6:00 pm

Q&A with AAA

East Tower, Lobby Level, Plaza B

Description: Come and get to know the management of the AAA and get a chance to ask them questions.

Speakers: Yvonne Hinson, Chief Executive Officer
Markus Ahrens, Sr. Director, Center for Advancing Accounting Education
Erlinda Jones, Sr. Director, Meetings and Governance
Karen Osterheld, Sr. Director, Center for Advancing Accounting Education
David Twiddy, Director, Publications
Mark VanZorn, Chief Information Officer

Dinner on Your Own

Wednesday Speaker

WEDNESDAY PLENARY SPEAKER



Mark S. Beasley, North Carolina State University, President-Elect, American Accounting Association

Plenary Speaker: Innovating for a New Generation

Wednesday, August 6, 2025, 8:30 am–9:45 am

Mark S. Beasley, Ph.D., CPA is the Alan T. Dixon Distinguished Professor of Accounting and Director of North Carolina State's Enterprise Risk Management (ERM) Initiative, which provides thought leadership about ERM practices and their integration with strategy and corporate governance.

Mark's research focuses on governance issues, including enterprise risk management, audit committee governance, and fraud. He has authored over 100 research articles, business publications, and audit-related teaching materials. He is the recipient of the AAA's

Distinguished Contributions to the Accounting Literature Award and the Competitive Manuscript, in addition to the Auditing Section's Distinguished Service Award.

Mark represented the AAA on the COSO Board from 2005–2011 and served on COSO's Advisory Council that helped develop the 2004 Enterprise Risk Management—Integrated Framework and its 2017 revision. He also served on the United Nations' Internal Control Advisory Group which advised the UN Controller on COSO-based best practices related to internal controls and he assisted the UN with training on ERM.

Prior to joining NC State, Mark served as a Technical Manager in the Audit and Attest Division of the AICPA and as an Audit Manager in the Nashville, TN office of Ernst & Young. He received a BS in accounting from Auburn University and Ph.D. from Michigan State University.

8:00 am–11:00 am

Member Services/Help Desk Service Project

East Tower, Ballroom Level, Grand Registration

8:00 am–2:00 pm

Registration

East Tower, Ballroom Level, Grand Registration

8:30 am–9:45 am

Plenary Session

East Tower, Ballroom Level, Grand Ballroom C-F

Speaker **Mark S. Beasley, North Carolina State University**, President-Elect, American Accounting Association
Innovating for a New Generation

Award Presentation to include:

Competitive Manuscript Award

Ginger Scanlon, The University of North Carolina at Chapel Hill
Zackery Fox, Brigham Young University

The Accounting Review Outstanding Reviewer Award

Daniel Aobdia, The Pennsylvania State University
Daniele Macciocchi, University of Miami
James R. Moon, Georgia Institute of Technology
Paige H. Patrick, University of Illinois at Chicago
Andrew V. Sutherland, Massachusetts Institute of Technology
Kristen Valentine, University of Georgia

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

William M. Cready, The University of Texas at Dallas
Jiapeng He, The Chinese University of Hong Kong
Wenwei Lin, The Chinese University of Hong Kong
Chengdao Shao, Huawei Technologies Co. Ltd.
Di Wang, Postal Savings Bank of China
Yang Zhang, Shanghai University of Finance and Economics (SUFE)

AICPA Distinguished Achievement in Accounting Education Award

AAA–AICPA–Bea Sanders EDGE in Teaching Award (sponsored by Association of International Certified Professional Accountants)

Cody Hyman, Bentley University
Caitlin Landy, Bentley University
Jay Thibodeau, University of Central Florida

AAA–George Krull Edge in Teaching Award

Lorraine Lee, The University of North Carolina Wilmington
Jennifer Parlier, The University of North Carolina Wilmington
Honorable Mention: Wendy M. Tietz, Kent State University

8:30 am–9:45 am

Beta Alpha Psi Outstanding Faculty Advisor Award

Outgoing Board of Directors and Council Chair Recognitions

Past-President, Mark H. Taylor, University of South Florida

Vice President—Engagement, Access & Community Committee (title change pending bylaw vote), Norma R. Montague, Wake Forest University

Director—Focusing on Academic/Practitioner Interaction, Bette M. Kozlowski, KPMG LLP

Outgoing Council Chair, Alisa Brink, Virginia Commonwealth University

9:45 am–10:15 am

Coffee Break

East Tower, Ballroom Level, Grand Hall Foyer

West Tower, Ballroom Level, Regency Foyer

10:15 am–11:45 am

PANEL SESSIONS

7.01: AAA-AICPA-Bea Sanders EDGE in Teaching Award, AAA-George Krull EDGE in Teaching Award, and Mark Chain/Deloitte Innovation In Graduate Teaching Award Recipients Panel

West Tower, Lobby Level, Crystal B

Accounting - 1.8 CH

Moderator: Susan Cockrell, Austin Peay State University

Panelists: Lorraine Lee, The University of North Carolina at Wilmington
Jennifer Parlier, The University of North Carolina at Wilmington
Caitlin Landy, Bentley University
Christine Botosan, FASB
Mary Hill, Kennesaw State University

7.02: AIS in Action: Integrating Advisory and Service Learning for Impact

West Tower, Lobby Level, Crystal C

Accounting - 1.8 CH

Moderator: Annie Witte, Northeastern University

Panelists: William Goldman, Northeastern University
Russ O'Haver, Northeastern University

7.03: Trends in Managerial Accounting Education

West Tower, Ballroom Level, Regency B

Accounting - 1.8 CH

Moderator: Di Wu, California State University, Bakersfield

Panelists: Chevonne Alston, Governors State University
Sandra Richtermeyer, Rutgers, The State University of New Jersey
Amal Said, Northern Kentucky University
Di Wu, California State University, Bakersfield

7.04: EY Academic Resource Center (EYARC) Shares New Tax Curricula Featuring GenAi and Individual Taxes Associated with Personal Financial Planning

West Tower, Lobby Level, Crystal A

Taxes - 1.8 CH

Moderator: Joni Fisher, EY

Panelist: Joni Fisher, EY

10:15 am–11:45 am

7.05: Research with Impact, organized by the FARS Integrating Research and Practice Committee

East Tower, Ballroom Level, Grand Hall I

Accounting - 1.8 CH

Moderator: Joseph Comprix, University of Syracuse
 Panelists: Patricia Dechow, University of Southern California
 Eva Labro, University of North Carolina
 Vaughan Radcliffe, University of Calgary
 Jeffrey Hales, University of Texas

7.06: Teaching in the Age of AI: Strategies for Engagement and Efficiency

West Tower, Ballroom Level, Regency A

Information Technology - 1.8 CH

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

7.07: Building the Accounting Pipeline with FMAA

East Tower, Ballroom Level, Grand Hall MN

Accounting - 1.8 CH

Moderator: Courtney Sefjack, Gleim Exam Prep
 Panelists: Courtney Sefjack, Gleim Exam Prep
 Amy Ford, Augustana College

PAPER SESSIONS

7.08: Accounting Pipeline Research Session 5

East Tower, Lobby Level, Plaza A

Accounting - 1.8 CH

Moderator: Sarah McCoy, The University of New Mexico

Accounting and Business Advisory. Barry Hettler, Ohio University

Accounting Students' Judgments and Perceptions of Professional Credentials: Survey Evidence. Sarah McCoy, University of New Mexico; Serena Loftus, Kent State University; Cristina Bailey, The University of New Mexico

Snap! Shorts! Reels! Exploring Students' Response to Accounting Career Short-Form Videos as User-Generated vs. Firm-Generated Content. Lucy Diala, California State University Fresno; Le Zhao, California State University Fresno; Nadra Pencle, Ball State University

7.09: Contemporary Accounting History

East Tower, Concourse Level, Randolph 3

Accounting - 1.8 CH

Moderator: Yvette Lazdowski, University of New Hampshire

Institutional Reactions to the 1923 Bankruptcy of the Home Bank of Canada. Daniel Richards, York University; Gary Sprackman, York University

Discussant: Yvette Lazdowski, University of New Hampshire

The Future of Accounting History. Martin Persson, University of Illinois at Urbana-Champaign; Vaughan Radcliffe, Western University

Discussant: Alan Sangster, University of Aberdeen

10:15 am–11:45 am

7.10: Investor Decision Making**West Tower, Concourse Level, Water Tower***Accounting - 1.8 CH*

Moderator: Sara Alqahtani, Case Western Reserve University

Disaggregating Cash Flows: The Effect of Increased Proximity and Similarity on Investors' Use of the Statement of Cash Flows. Richard Crandall, University of Illinois at Urbana-Champaign; Cassie Mongold, University of Illinois at Urbana-Champaign; Shannon Garavaglia, University of Pittsburgh

Discussant: Nicko Wei, University of Illinois Urbana-Champaign

How Do Investors Evaluate C-Suite Diversity? An Experimental Investigation. Tisha King, University of Waterloo; Amy Hageman, Kansas State University; Charles Cho, York University

Discussant: Heather Pesch, Oregon State University

7.11: Pedagogy, Disclosure, and Emerging Topics in AIS**West Tower, Ballroom Level, Toronto***Computer Software & Applications – Non-technical - 1.8 CH*

Moderator: Wenting Zheng, Arizona State University

Bankruptcy Prediction Using the Text-Based Communicative Value of Earnings Call Transcripts. Tsung-Kang Chen, National Yang Ming Chiao Tung University; Yu-Chun Lin, National Yang Ming Chiao Tung University; Yun Hao, National Yang Ming Chiao Tung University

Discussant: TBA

Colonial Pipeline: An Instructional Case Involving Ransomware in the Energy Sector. Diane Janvrin, Iowa State University; Joy Gray, Arizona State University; Scott Boss, Bentley University

Discussant: TBA

The Impact of Space Weather on Trading Behavior in the Crypto Market. Ashok Chakraborty, University of South Florida; Kristina Demek, University of South Florida; Thomas Smith, University of South Florida

Discussant: Wenting Zheng, Arizona State University

7.12: Audit and Tax**West Tower, Concourse Level, Gold Coast***Accounting - 1.8 CH*

Moderator: Yanawut Klinkasorn (Kris), Rutgers, The State University of New Jersey

Do Audit Partners Affect Clients' Tax Reporting? Kenneth Reichelt, Louisiana State University; Alisha Blush, Coastal Carolina University; William Buslepp, Louisiana State University

Discussant: Jessica Filosa, University of Alabama

Tax-Related Regulations and Auditing in Europe: The Relationship between Tax Complexity and Audit Fees. Markus Isack, WU Vienna University of Economics and Business; Markus Mottinger, Johannes Kepler University Linz

Discussant: Alisha Blush, Coastal Carolina University

7.13: Audit Committee Network**West Tower, Concourse Level, Wrigley***Accounting - 1.8 CH*

Moderator: Ruikang Wang, Southeast University

Tapestry Networks: A Mosaic of Audit Committee Connectedness and its Impacts on Audit Quality. Nan Zhou, University of Cincinnati; Janean Rundo, Bowling Green State University; Lingting Jiang, East Tennessee State University; Linna Shi, University of Cincinnati*The Impact of Board and Audit Committee Interlocks on Internal Control Weaknesses: An Empirical Study of U.S.-Listed Companies.* Gong Fang, National Taiwan University; Taychang Wang, National Taiwan University*The Ties that Thrive: Audit Committee Affiliated Donations and Financial Reporting Quality.* Alicia Li, Virginia Tech Services; Jeffrey Pittman, Memorial University of Newfoundland; Jin Xu, Virginia Tech; Ruiyao Zhu, University of North Dakota

10:15 am–11:45 am

7.14: Audit Fees II**West Tower, Ballroom Level, Atlanta***Accounting - 1.8 CH*

Moderator: Andrea Faulkner, The University of Texas at San Antonio

Audit Pricing Strategies. Michael Drake, Brigham Young University; James Moon, Georgia Institute of Technology; James Warren, Texas A&M University—College Station; Jennifer Puccia, Texas A&M University—College Station

Discussant: Huimin Chen, University of Massachusetts Lowell

New Client Acquisitions and Audit Pricing of Continuing Clients. Xudong Li, Monmouth University

Discussant: Feras Salama, American University of Sharjah

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

Discussant: Claire Costin, The University of Portland

7.15: Data Security**East Tower, Concourse Level, Randolph 1AB***Accounting - 1.8 CH*

Moderator: Zongyu (Charlotte) Li, Texas A&M University

Compliance Requirements and Bank Demand for Audits. Jennifer Puccia, Texas A&M University—College Station; Lisa Tiplady, University of Notre Dame; Sarah Stuber, Texas A&M University—College Station

Discussant: Sara Alqahtani, Case Western Reserve University

Cybersecurity Breaches and Audit Outcomes. Sara Alqahtani, Case Western Reserve University

Discussant: Qiuting Gui, The University of Memphis

The Association between IT Personnel Investment and Audit Quality. Zabihollah Rezaee, The University of Memphis; Qiuting Gui, The University of Memphis**7.16: Modeling in Audit Research****East Tower, Concourse Level, Randolph 2***Accounting - 1.8 CH*

Moderator: John Barber, University of Miami

Estimating the Value of Auditing Services for Private Firms. Lisa Liu, Columbia University Business School*Leveraging Artificial Intelligence in Audit Planning: Optimizing Risk Assessment and Enhancing Audit Efficiency.* Eva Jermakowicz, Tennessee State University; Karina Kasztelnik, Tennessee State University*The Impact of Mandatory Auditor Rotation on Reported Accruals and Audit Fees.* Reed Smith, Indiana University—Purdue University Indianapolis; Evelyn Patterson, Indiana University—Purdue University Indianapolis; Harold Lopez, University of Chile; Samuel Tiras, Indiana University—Purdue University Indianapolis**7.17: Financial Reporting Properties II****West Tower, Concourse Level, Colombian***Accounting -1.8 CH*

Moderator: Sean Wang, Southern Methodist University

Changing Accounting Landscape: Gig Economy's Role. Zhujin Guo, University of Missouri

Discussant: Tonghui Xu, The University of Kansas

Does ASC 842 Increase the Usefulness of Balance Sheet—Evidence from Private Debt Markets. Jiayin Li, University of International Business and Economics; Alexander Sannella, Rutgers, The State University of New Jersey, Newark

Discussant: Derek Christensen, Financial Accounting Standards Board

Managerial Facial Traits and Accounting Conservatism: A Machine Learning Approach. Yujie Ma, Temple University; Sudipta Basu, Temple University; Xueming Luo, Temple University

Discussant: Jivas Chakravarthy, The University of Texas at Arlington

10:15 am–11:45 am

7.18: Labor and Regulation in Debt Markets**West Tower, Ballroom Level, Regency C***Accounting - 1.8 CH*

Moderator: Xiangpei Chen, Loyola University

Real-Time Indicators for Local Labor Demand: Online Job Postings and Municipal Finance. Xinjie Ma, National University of Singapore; Shushu Jiang, National University of Singapore; Stephanie Cheng, Tulane University

Discussant: Xiangpei Chen, University of Chicago

Rolling Back Dodd-Frank: Investors' and Banks' Responses to Financial Market Deregulation. Ying Gan, Erasmus University Rotterdam; Michael Erkens, Erasmus University Rotterdam

Discussant: Arthur Morris, The Hong Kong University of Science and Technology

7.19: SEC Regulation & Enforcement**East Tower, Ballroom Level, Grand Hall K***Accounting - 1.8 CH*

Moderator: Jingya Li, University of Missouri

Broken Windows Securities Enforcement. Nathan Herrmann, The University of Texas at Austin

Discussant: Enshuai Yu, Boston College

Tick Size and Corporate Investment Efficiency in Small-Cap Firms: Evidence from SEC's Tick Size Pilot Program. Karen Jingrong Lin, University of Massachusetts Lowell; Chi Zhang, University of Massachusetts Lowell; Ye Zhu, University of Massachusetts Lowell

Discussant: Jingya Li, University of Missouri

Where There's Smoke: The Role of Tax Information in SEC Enforcement. Enshuai Yu, Boston College; Ben Yost, Boston College; Susan Shu, Boston College; Xin Zheng, The University of British Columbia

Discussant: Rachel Thompson, North Dakota State University

7.20: Textual Analysis and Disclosure Properties II**East Tower, Ballroom Level, Grand Hall G***Accounting - 1.8 CH**Analyzing the Misclassification of Negative Disclosures in Form 8-K Filings.* Shaoyu Liu, Rutgers, The State University of New Jersey, Newark; Arion Cheong, Stevens Institute of Technology; Won No, Rutgers, The State University of New Jersey, Camden*The Predictive Power of SOX 404 Textual Disclosures: Using Internal Control Reports to Detect Financial Misreporting.* Stephan Küster, The Free University of Berlin

Discussant: Jizhou Wang, The University of Chicago

7.21: Voluntary Disclosure Quality**East Tower, Ballroom Level, Grand Hall H***Accounting - 1.8 CH*

Moderator: Blake Canziani, University of Florida

Audits of Non-GAAP Earnings: Evidence from Adjusted EBITDA in Segment Disclosures. Benjamin Whipple, University of Georgia; Antonis Kartapanis, Texas A&M University—College Station; Matthew Ege, Texas A&M University—College Station

Discussant: Blake Canziani, University of Florida

Beyond Earnings Quality: Evaluating the Quality of Voluntary Corporate Financial Reporting Practices. Weili Ge, University of Washington; Patricia Dechow, University of Southern California; Sarah McVay, University of Washington; Wei Ting Loh, Singapore Management University

Discussant: Patricia Naranjo, Rice University

Decoding Managers' Overconfidence. Xinyi Huang, Emory University

Discussant: Dina El Mahdy, Morgan State University

10:15 am–11:45 am

7.22: Voting Dynamics and Outcomes**East Tower, Ballroom Level, Grand Hall J***Accounting - 1.8 CH*

Moderator: Taylor Paskett, University of Nebraska—Lincoln

Market Reaction to Voting Intention Disclosures. Rusha Nandy, NHH Norwegian School of Economics; Simone Traini, NHH Norwegian School of Economics; Tzu-Ting Chiu, NHH Norwegian School of Economics; Xi Li, The London School of Economics and Political Science

Discussant: Rustam Zufarov, University of Illinois at Chicago

The Power of Patience: Geography and Negotiation Dynamics in Proxy Voting. Xijiang Su, York University; Ruichi Xiong, Wuhan University

Discussant: Danye Wangm The University of Iowa

Value or Values: The Effect of Environmental and Social Proposal Framing on Voting Outcomes. Xijiang Su, York University; Aida Wahid, University of Toronto; Leting Liu, University of Toronto

Discussant: Nikki Skinner, University of Colorado Boulder

7.23: Disclosure**East Tower, Concourse Level, Michigan 2***Accounting - 1.8 CH*

Moderator: Gia Chevis, Baylor University

Corporate Disclosures and Real Responses to Geopolitical Risk: Evidence from the War in Ukraine. David Park, Seoul National University

Discussant: Eunyoung Lee, The University of Utah

Shaping Firm Scope through ESG Disclosure: The Impact of Non-Financial Information on Corporate Diversification in China. Chong Guo, Nanjing Forestry University; Xiaobing Lai, Jiangxi University of Finance and Economics; YingYu Wu, Southeast University

Discussant: Lijun Lei, The University of North Carolina at Greensboro

7.24: ESG I (IAS)**East Tower, Concourse Level, Michigan 3***Accounting - 1.8 CH*

Moderator: Hua Xin, University of South Alabama

Promoting or Inhibiting? Competition Policy and Corporate Greenwashing. Jieyu Ren, Southeast University of China; Peng Wu, Southeast University of China

Discussant: Thomas Hansen, Virginia Commonwealth University

The Role of Societal Trust in Dividend Smoothing. Yong Gyu Lee, Seoul National University; Huidong Kim, Seoul National University; Mahsa Behnamrad, Seoul National University

Discussant: Maria Carla Fontana, Boston University

7.25: AI**West Tower, Concourse Level, Comiskey***Accounting - 1.8 CH*

Moderator: Oleksandr Kondrachuk, University of Central Florida

Do Monetary and Accountability Controls Matter in Artificial Intelligence-Assisted Decision-Making? James Xede, Hong Kong Metropolitan University; Jiang Yiqing, Xiamen University; Yasheng Chen, Xiamen University

Discussant: Benjamin Chapin, Virginia Commonwealth University

Reluctant Overtime for Ai: The Effects of Ai Manager' Form Realism and Behavioral Realism on Employee Engagement and Performance. Yutong Zhang, Xiamen University; Jingwei He, Xiamen University; Qinglan Chen, Xiamen University of Technology; Yasheng Chen, Xiamen University

Discussant: Seung Kyo Ahn, Washington State University

When Emotions Empower AI Design: Effects of Anthropomorphic Feedback Source and Feedback Valence on Employee Advice-Taking Behavior. Yuhong Tu, Xiamen University; Qinglan Chen, Xiamen University of Technology; Yasheng Chen, Xiamen University; Zan Zhong, Xiamen University

Discussant: Oleksandr Kondrachuk, University of Central Florida

10:15 am–11:45 am

7.26: Incentives and Pressure**East Tower, Ballroom Level, Grand Hall L***Accounting - 1.8 CH*

Moderator: Jason Kim, Massachusetts Institute of Technology

CEO Bonus Contract and Earnings Management: New Evidence from Last Chance Earnings Management. Zachery (Ziqi) Ma, University of Cincinnati; Adam Olson, University of Cincinnati; Sophy Wang, University of Illinois at Urbana-Champaign*Earnings Pressure and Rank-and-File Employee Decisions: Evidence from Pharmacists' Opioid Dispensing Activities.* In Gyun Baek, National University of Singapore; Han Seong Ryu, New York University Stern School of Business; Jason Schloetzer, Georgetown University

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

Incentive and Sorting Effects of Challenging Performance Targets: Evidence from the Field. Martin Holzhacker, Michigan State University; Jens Boeke, University of Münster; Martin Artz, University of Münster; Michal Matejka, Arizona State University

Discussant: Jason Kim, Massachusetts Institute of Technology

7.27: Corruption and CSR**East Tower, Concourse Level, Michigan 1A***Accounting – Technical - 1.8 CH*

Moderator: Wei Yu, The University of Texas Rio Grande Valley-Edinburg

Greasing a Hollow Wheel: Political Corruption and Innovation Strategy. Mohamed Mekhaimer, St. John Fisher College; Hesham Ali, Nottingham University Business School; Xin Deng, The University of Manchester

Discussant: Wei Yu, The University of Texas Rio Grande Valley-Edinburg

Research on The Relationship between Corporate Philanthropy and Executive Hidden Corruption. Lizhong Hao, University of Portland; Caijie Zhu, Shandong University of Finance and Economics; Luyao Zhang, Shandong University of Finance and Economics; Shuai Yu, Shandong University of Finance and Economics

Discussant: TBA

7.28: CSR and Whistleblowing**East Tower, Concourse Level, Michigan 1B***Accounting – Technical - 1.8 CH*

Moderator: Xiaoyan Hu, Le Moyne College

Corporate Social Responsibility and Whistleblowing. Hua Xin, University of South Alabama; Feng Gao, Rutgers, The State University of New Jersey, Newark; Yifei Chen, Rutgers, The State University of New Jersey, Newark

Discussant: Mi Zhou, Virginia Commonwealth University

Non-Disclosure Agreements, Whistleblowing, and Workplace Safety. Haocheng Yang, The University of Oklahoma; C.S. Agnes Cheng, The University of Oklahoma; Meng Li, The University of Oklahoma

Discussant: Xiaoyan Hu, Le Moyne College

7.29: Sustainability Disclosure and Pricing**East Tower, Concourse Level, Michigan 1C***Accounting - 1.8 CH*

Moderator: Yiding Wang, University of Houston-Downtown

Interaction between Public and Private Interventions in Sustainability Debt. Wei Wang, Temple University; Sudipta Basu, Temple University; Xiaoyu Zhu, Sun Yat-sen University

Discussant: Heba Abou-El-Sood, United Arab Emirates University

10:15 am–11:45 am

Pricing Sustainability: Are TCFD-Supporting Banks Truly Committed or Just Greenwashing? Szu-Jung Wu, National Cheng Kung University; Meng-Feng Yen, National Cheng Kung University; Wei Chiu, Infosys Portland

Discussant: Yuanzhe Zhang, University of Rochester

When Speed Trumps Sustainability: Environmental Disclosure Frequency and Environmental Investment Myopia. Sheryl Zhang, Washington University in St. Louis

Discussant: Yiding Wang, University of Houston-Downtown

7.30: Textual Analyses

West Tower, Ballroom Level, Acapulco

Accounting - 1.8 CH

Moderator: Wenjun Wang, University of Maryland College Park

Decoding Accounting Conventions: Insights from SEC Filings. Foong Soon Cheong, Willamette University

Do Regulatory Disclosures Matter in Times of Uncertainty? Evidence from U.S. Gubernatorial Elections. Bohyun Yang, University of California, Berkeley; Xi Wu, University of California, Berkeley

Sentiment in Analyst Reports and Its Relationship with Quantitative Forecasts. Minna Yu, Monmouth University; Siqi Jiang, New Jersey Institute of Technology; Yanglin Li, Florida International University; Zhi Wei, New Jersey Institute of Technology

7:31: Expanding the Resources of the AAA to Meet the Needs of Global Members

West Tower, Ballroom Level, Regency C

Accounting - 1.8 CH

Moderator: Cristina Florio, University of Verona

Panelists: Yvonne Hinson, American Accounting Association
Karen Osterheld, American Accounting Association
Jay Thibodeau, University of Central Florida

10:15 am–5:30 pm

Faculty-Student Collaborations in Accounting (FASTCA)

East Tower, Lobby Level, Plaza B

Faculty-Student Collaborations in Accounting—FASTCA-25

Wednesday August 6, 2025 ~ 10:15 am–5:30 pm

10:15 am–10:20 am **FASTCA-25 Welcome**

Marsha Huber, University of Missouri–Kansas City

10:20 am–11:45 am **FASTCA-25: Session I**

How AI and Audit Analytics Enhance Fraud Detection in Financial Statements

Arty Walters, Florida Coast University

Arianna Pinello, Florida Coast University

Cultivating Accountable Virtue: Teaching Virtue Ethics and Measuring Ethical Behavior in Accounting Students

Stacey Ritter, Santa Clara University

Keith Dinh, Santa Clara University

What CPA Practitioners and Clients Need to Know to Comply with IRS Rules on Cryptocurrency

Barbara White, University of West Florida

Austin Delcher, University of West Florida

New Lease on Life: The Long-Term Financial Effects of ASU 2016-02

Elizabeth Galeriu, College of the Holy Cross

Karen Teitel, College of the Holy Cross

12:00 pm–1:45 pm **Lunch on Your Own**

2:00 pm–3:30 pm **FASTCA-25 Session II**

Valuation of Publicly Traded Firms: A Case Study on Business Valuation and Mergers & Acquisitions

Zach Duray, University of Richmond

Abdullah Kumas, University of Richmond

Bit-by-Bit: Inside the Collapse of Bitwise Industries

Julie Persellin, Trinity University

Sunita White, Trinity University

Ari Skolnick-Schur, Trinity University

Revenue Existence Testing and DataSnipper: Improving Audit Efficiency Without Cutting Corners

Lorraine Lee, The University of North Carolina at Wilmington

Jennifer Parlier, The University of North Carolina at Wilmington

Mia Keegan, The University of North Carolina at Wilmington

Sydne Shelvey, The University of North Carolina at Wilmington

GenAI Meets the Bottom Line: Generative Reasoning Models for Cash Flow Projection

Brian Felleson, Augustana College

Nadezhda Schwartz, Augustana College

3:30 pm–4:00 pm **Coffee Break**

FASTCA-25 (continued)

4:00 pm–5:30 pm

FASTCA-25 Session III

Social Factors, Culture and Occupational Fraud in ABC Rural Bank of Ghana

Andrew Anabila, The University of Texas Rio Grande Valley-Edinburg

Eric Nsoh, The University of Texas Rio Grande Valley-Edinburg

Incentivizing Sustainability: The Role of ESG Metrics in Executive Compensation

Meng Guo, Eastern Connecticut State University

Kent Hu, Drake University

Tatiana Rodrigues, Eastern Connecticut State University

Unlocking Financial Efficiency: The Substitution Effect of ESG Scores on Credit Ratings and Debt Capital Costs in Taiwan

Chia-Yu Chiang, National Changhua University of Education

Pei-Hsun Li, National Changhua University of Education

Kuan-Ju Wang, National Changhua University of Education

The Impact of National Culture on the Adoption of Accounting Methods in the Oil and Gas Industry

Andrew Anabila, The University of Texas Rio Grande Valley-Edinburg

Eric Nsoh, The University of Texas Rio Grande Valley-Edinburg\

Selection Committee Members

Marsha Huber, University of Missouri–Kansas City

Chenchen Huang, Pennsylvania College of Technology

PAPER SESSIONS

8.01: Experimental (Managerial) Research

West Tower, Concourse Level, Wrigley

Accounting - 1.8 CH

Moderator: Garrison Nuttall, University of Central Florida

Do Big Prizes Attract Talent or Big Heads? The Role of Narcissism, Skill Level and Relative Performance Information in Public and Private Tournament Choice. Matthew Stallings, Boise State University; Brian Knox, Boise State University; Thomas Omer, University of Nebraska—Lincoln

Discussant: Michael Paz, Purdue University Northwest

Don't Boss Me Around: Mandated CSR Investing and Managers' Allocation Decisions. Jason Kuang, Georgia Institute of Technology; Adam Vitalis, University of Waterloo; Jonathan Kugel, Christopher Newport University; Jordan Bable, Indiana University Bloomington

Discussant: Todd Thornock, University of Nebraska—Lincoln

The Effect of Monitoring on Teleworkers' and Office Workers' Behavior. Rebecca Sabel, Justus Liebig University; Arnt Wöhrmann, University of Giessen; Corinna Ewelt-Knauer, University of Münster; Niklas Kahl, Justus Liebig University

Discussant: Cong Shang, Michigan State University

8.02: Emerging Issues in AIS

West Tower, Ballroom Level, Toronto

Information Technology — Technical - 1.8 CH

Moderator: Chandrani Chatterjee, The University of Texas at Arlington

On the Tower of Babel: Borrower-Lender Financial Management System Similarity and Debt Contracting. Liping Huang, Peking University; Feng Tian, The Hong Kong Polytechnic University; Liangliang Jiang, The Hong Kong Polytechnic University; Ning Jia, Tsinghua University; Sean Xin Xu, Tsinghua University; Zhiming Ma, Peking University

Discussant: Chandrani Chatterjee, The University of Texas at Arlington

The REACT Framework to Digital Transformation: A Cross-Sector Qualitative Analysis of Resource and Capability Integration. Wee Meng Eric Lee, University of Northern Iowa; Arif Perdana, Monash University, Indonesia; Binqiao Li, Singapore Institute of Technology; Phoebe Gao, Singapore Institute of Technology

Discussant: Amanda Carlson, Merrimack College

8.03: International Tax

West Tower, Concourse Level, Colombian

Taxes - 1.8 CH

Moderator: Erin Henry, University of Arkansas

Does Country-by-Country Reporting Make Multinational Firms Smarter? Amy Haojie Yang, The University of Iowa; Michelle Nessa, Michigan State University; Ryan Wilson, The University of Iowa

Discussant: Mary Vernon, University of Illinois at Chicago

The Rich Get Richer: An Examination of Tax Haven Concentration and the New 'Top 7.' Mary Vernon, University of Illinois at Chicago; Francis Murphy, University of Connecticut

Discussant: Amy Haojie Yang, The University of Iowa

8.04: Politics and Taxes

West Tower, Concourse Level, Gold Coast

Taxes - 1.8 CH

Moderator: Wei Yu, c

Institutional Investors' Political Orientation and Tax Aggressiveness. Qiu Zheng, West Virginia University; James Plečnik, Loyola Marymount University; Jiwoo Ryou, West Virginia University; Zining Li, Loyola Marymount University

Discussant: Weiran 'Katherine' Yan, Texas Tech University

Political Advertisements and Personal Income Tax Compliance. Kaitlyn Kroeger, The University of Texas at Austin; Brian Williams, Texas A&M University—College Station; Bridget Stomberg, Indiana University Bloomington; Lisa De Simone, The University of Texas at Austin

Discussant: Justin Kim, The University of Arizona

8.05: Audit Considerations

West Tower, Concourse Level, Comiskey

Accounting - 1.8 CH

Moderator: Muhammad Talha Afzal, Rutgers, The State University of New Jersey

Client Firms' Asset Impairment Decisions: Does Partner-Level Industry Expertise Matter? Kui-Ying Lin, National Yunlin University of Science and Technology

Discussant: Stephani Mason, DePaul University

Synergy between Auditors and AI. Chih-Jen Hsiao, The University of Memphis

Discussant: Stephani Mason, DePaul University

Auditors' Strategic Career Choices: Evidence from the Wuyang Bond Case in China. He Tingting, Jiangxi University of Finance and Economics; Huimin Chen, University of Massachusetts Lowell; Qiang Wu, The Hong Kong Polytechnic University; Qiliang Liu, Jiangxi University of Finance and Economics

Discussant: Muhammad Talha Afzal, Rutgers, The State University of New Jersey, Newark

Auditors Climate-Related Risk Disclosures: Evidence from Key Audit Matters. Alexander Grommes, Catholic University of Eichstätt-Ingolstadt; Florian Habermann, HEC Lausanne; Max Goettsche, Catholic University of Eichstätt-Ingolstadt; Stephan Küster, The Free University of Berlin; Tobias Steindl, University of Regensburg

Discussant: Stephani Mason, DePaul University

8.06: Intentionally Skipped

8.07: Intentionally Skipped

West Tower, Lobby Level, Crystal A

Accounting - 1.8 CH

Moderator: Sylvia Siregar, University of Indonesia

The Role of Sustainability Governance on the Sustainability Assurance Quality: Evidence from Emerging Countries. Sylvia Siregar, University of Indonesia; Ahmad Hambali, University of Indonesia; Ira Geraldina, Indonesia Open University; Rina Br Bukit, University of North Sumatra; Sandra Aulia, University of Indonesia

8.08: Macroeconomic Factors

West Tower, Lobby Level, Crystal B

Accounting - 1.8 CH

Moderator: Jingya Li, University of Missouri

Client-Level COVID Exposure and Audit Production. Jonathan Nash, University of New Hampshire; Cristina Bailey, The University of New Mexico; Jonghan Park, City University of Hong Kong

COVID-19 Store Closures and Audit Fees. Jung Yeun Kim, Rutgers, The State University of New Jersey, Camden; Nan Zhou, University of Cincinnati; Yuxiang Zheng, Rutgers, The State University of New Jersey, Camden

Does CEO's Early Adverse Experience Affect Corporate Audit Fees? Evidence from Chinese Great Famine. Zenglian Liu, Xi'an Jiaotong University; Fangjun Wang, Xi'an Jiaotong University

How Does Clients' "Single-Step" Disclosure Strategy Influence Resource Competition in Audit Offices? Jesse Glaze, The University of Texas at El Paso; Bo Gao, The University of Texas at El Paso

Mandatory Audit Partner Rotation and Audit Quality: Evidence from Input and Output of Audits. Chien-Min Pan, National Chengchi University; Wuchun Chi, National Chengchi University

2:00 pm–3:30 pm

8.09: The Role of Management**West Tower, Lobby Level, Crystal C***Accounting - 1.8 CH*

Moderator: Jinhua Sun, The University of Oklahoma

Don't Make Me Look Bad: CEO Narcissism and Audit Opinion Shopping. Ali Kooti, Georgia Gwinnett College; Mohammad Uddin, University of Colorado Denver*Has Management Become More Skillful at Misstatement After SOX 404?* Huiqin Duan, Xi'an Jiaotong University; Liuchuang Li, Xi'an Jiaotong University*A Narcissist's Dilemma: How Narcissistic CEOs Navigate ESG Assurance.* Xin Li, The University of Auckland; Zixuan Li, The University of Auckland**8.10: Analysts and Social Interactions****East Tower, Concourse Level, Randolph 1AB***Accounting - 1.8 CH*

Moderator: Enshuai Yu, Boston College

Gender Differences in Sell-Side Analysts' Social Interactions. Guangyu Li, University of London; Crawford Spence, King's College London; Zhong Chen, King's College London

Discussant: Francis Ding, Virginia Tech

Rather We Didn't Meet: The Superstar Analyst's Choking Effect. Jiaxin Wang, The University of Hong Kong; Xin Chen, The Hong Kong University of Science and Technology; Yifei Zhang, The University of Hong Kong

Discussant: Guangyu Li, University of London

Strategical Communication on Financial Social Media: The Implication of Self-Inclusive Language in Stock Analyses. Wenzhuo Zhao, Bentley University

Discussant: Xijiang Su, York University

8.11: Corporate Responsibility and Ownership Structures**East Tower, Concourse Level, Randolph 2***Accounting - 1.8 CH*

Moderator: Joon Hong, Temple University

Does Lender Monitoring Spill Over into Supply Chain Contracts? Ting Dai, The Hong Kong University of Science and Technology

Discussant: Fang Li, Lancaster University

Doing Business with Friends: Professional Connections and Suppliers' Investment Efficiency. Xiaoyu Cui, Xi'an Jiaotong University; Baolei Qi, Xi'an Jiaotong University; Xiaoqiao Wang, The Chinese University of Hong Kong*For-Benefit or For-Profit? The Dark Side of Stakeholderism Legislation.* Chenchen Li, Yale University; Frank Zhang, Yale University; Kailiang Zhang, Fudan University

Discussant: Erik Elfrink, University of Georgia

Mitigating Insider Rent Extraction: The Role of Dual Ownership in Corporate Governance. Sunghoon Joo, California State University, Dominguez Hills; Dong Hyun Kim, Ohio Northern University; HakJoon Song, California State University, Dominguez Hills; Seung Won Lee, The Pennsylvania State University Harrisburg**8.12: Credit Ratings and Market Discipline****East Tower, Concourse Level, Randolph 3***Accounting - 1.8 CH*

Moderator: Hyunjin Kim, Northwestern University

Banks' Internal Credit Rating Bias: Additional Evidence. Matias Sokolowski, The University of New Mexico; Edward Owens, The University of Utah

Discussant: Hyunjin Kim, Northwestern University

Impact of Stringent Regulation on the Ratings Market: Evidence from the Death of a Rating Agency. Srinivas Mahapatra, Rochester Institute of Technology

Discussant: Riddha Basu, The George Washington University

The Downside of Dissemination: Evidence from the Municipal Bond Market. Xiangpei Chen, Loyola University Chicago; James Naughton, University of Virginia; Riddha Basu, The George Washington University

Discussant: Fabio da Silva Soares, Massachusetts Institute of Technology

2:00 pm–3:30 pm

8.13: Determinants and Outcomes of Voluntary Disclosure

East Tower, Ballroom Level, Grand Hall H

Accounting - 1.8 CH

Moderator: Tendai Masaya, The Pennsylvania State University

Commitment through Forecasting: Managerial Buyback Guidance and Payout Policy. Lauren Vollon, University of Notre Dame; Adriano Salerno, Bocconi University; Xiaoxi Wu, Bocconi University; Zachary Kaplan, Washington University in St. Louis

Discussant: Tendai Masaya, The Pennsylvania State University

Peer Disclosure. Manyun Tang, University of Oxford; Amir Amel-Zadeh, University of Oxford; Kazbi Soonawalla, University of Oxford

Discussant: Alyssa Moore, Indiana University

The Effects of Fractional Trading on Corporate Disclosure. Pu Gu, Boston College

Discussant: Xinyi Wang, University of Rochester

8.14: Disclosure Pressure

East Tower, Ballroom Level, Grand Hall I

Accounting - 1.8 CH

Moderator: Yuxiao Wang, Georgia Institute of Technology

Asymmetric Disclosure Patterns in the Presence of Common Ownership. Taylor Paskett, University of Nebraska—Lincoln; Thomas Kubick, University of Nebraska—Lincoln; Yijun Li, Erasmus University Rotterdam

Discussant: Eashwar Nagaraj, University of Florida

Silence as Shield: Suppliers' Disclosure Strategy to Protect Customers' ESG Reputation. Wei Jiang, Renmin University of China; Cheng Zeng, The Hong Kong Polytechnic University; Ying Huang, The University of Texas at Dallas; Yue Xu, South China Normal University

Discussant: Yuxiao Wang, Georgia Institute of Technology

8.15: ESG Human Capital

East Tower, Ballroom Level, Grand Hall J

Accounting - 1.8 CH

Moderator: Hunter Pearson, University of Oregon

ESG Investors and Mandatory ESG Disclosures: Evidence from Human Capital Disclosures. Martin Zafiryadis, Copenhagen Business School

Discussant: Michael Lee, Cornell University

Organized Labor and Strategic Disclosure through Online Job Postings. Liwei Weng, Northeastern University; Daniel Aobdia, The Pennsylvania State University; Lin Cheng, China Europe International Business School; Meiling Zhao, The Chinese University of Hong Kong

Discussant: Hunter Pearson, University of Oregon

8.16: ESG Social & Governance I

East Tower, Ballroom Level, Grand Hall K

Accounting - 1.8 CH

Moderator: Anthony Xu, University of Oregon

Corporate Responses to Anti-DEI Pressure: Evidence from Students for Fair Admission v. Harvard. Kyle Peterson, University of Oregon; Anthony Xu, University of Oregon; Jaewoo Kim, University of Oregon; Laura Wellman, The University of Utah

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

Mass Shootings and Local Firms' Labor Market Consequences. Sanghum (Sean) Cho, University of Hawaii-Manoa

Discussant: Martin Zafiryadis, Copenhagen Business School

2:00 pm–3:30 pm

8.17: Financial Reporting Properties III**East Tower, Ballroom Level, Grand Hall L***Accounting - 1.8 CH*

Moderator: Ha Young Yoon, Southern Methodist University

Reassessed Earnings with Capitalized Intangibles. Aneel Iqbal, Thunderbird School of Global Management; Anup Srivastava, University of Calgary; Elnaz Basirianmahabadi, University of Calgary; Shivaram Rajgopal, Columbia University

Discussant: Vivek Raval, University of Illinois at Chicago

The Impact of Managerial Tax Avoidance on Stock Price Synchronicity: The Moderating Role of Financial Statement Comparability. Pei-i Chou, National Taichung University of Science and Technology; Chia-Hao Lee, National Taichung University of Science and Technology

Discussant: Ha Young Yoon, Southern Methodist University

The Risk Relevance of Restructuring. Vivek Raval, University of Illinois at Chicago

Discussant: Flora Sun, Binghamton University, SUNY

8.18: Textual Analysis and Disclosure Properties III**East Tower, Ballroom Level, Grand Hall MN***Accounting - 1.8 CH*

Moderator: Stephan Küster, Freie Universität Berlin

Corporate Use of Artificial Intelligence and Subsequent Product Market Performance. Jennifer Tucker, University of Florida; Jeff Wang, San Diego State University; Ran Zhao, San Diego State University

Discussant: Clarence Goh, Singapore Management University

Decoding Risk: Neural Topic Modeling of Corporate Risk Disclosures and Expected Returns. Haifeng You, The Hong Kong University of Science and Technology; Allen Huang, The Hong Kong University of Science and Technology; Rongyang Ma, Tsinghua University

Discussant: Stephan Küster, Freie Universität Berlin

When Do Investors Learn from Silence? Xin Zhang, Essec Business School; Vincent Lin, Washington University in St. Louis

Discussant: Zikky Tian, University of California, Berkeley

8.19: Global Capital Market**East Tower, Concourse Level, Michigan 3***Accounting - 1.8 CH*

Moderator: Yuan Shi, The Pennsylvania State University Great Valley

Does Media Coverage Encourage Individual Investors' IPO Participation? Meeok Cho, Kyung Hee University; Hye-Yeong Lee, Seoul National University; Sehee Kim, Chung-Ang University

Discussant: Hua Xin, University of South Alabama

Managerial Overconfidence and the Use of Financial Derivatives—Does Self-Attribution Bias Matter? Ching-Lung Chen, National Yunlin University of Science and Technology; Dian Indriana Hapsari, National Yunlin University of Science and Technology; Pei-Yu Weng, National Yunlin University of Science and Technology; Yu-Shen Lin, National Yunlin University of Science and Technology

Discussant: Huan Qiu, Millsaps College

The Impact of Worldwide IFRS Adoption on Cross-Listing in the U.S. Capital Markets. Liu Yang, Wichita State University; Steve Lin, The University of Memphis; Youjia Xu, The University of Memphis

Discussant: Kabir Oyewale, Florida International University

2:00 pm–3:30 pm

8.20: CSR and Risk

West Tower, Ballroom Level, Toronto

Accounting - 1.8 CH

Moderator: Victoria Fung, University of Illinois at Urbana-Champaign

Quantitative or Qualitative? The Effect of Target Type and Financial Performance on Environmental Investments. Victoria Fung, University of Illinois at Urbana-Champaign

Discussant: Ray Stahl, The Ohio State University

The Effect of Risk Framing and Shared Social Identity on Risk Managers' Judgment. Timothy Fogarty, Case Western Reserve University; C. David Gletsu, Case Western Reserve University

Discussant: Victoria Fung, University of Illinois at Urbana-Champaign

8.21: Executive Compensation

West Tower, Ballroom Level, Atlanta

Accounting - 1.8 CH

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

Economic Determinants of Increased Use of Performance-Vesting Provisions in CEO Incentives. Jason Kim, Massachusetts Institute of Technology

Discussant: Jeff Ng, DePaul University

Human Capital Metrics in CEO Compensation. Jia-Wen Liang, National Chengchi University; Hao-Wei Chan, PwC

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

No CEO Pay for ESG-Performance? Stefan Edlinger-Bach, WU Vienna University of Economics and Business

Discussant: Zachery (Ziqi) Ma, University of Cincinnati

8.22: Technology and Impact: Bold Innovations in Accounting Education (Accounting)

East Tower, Ballroom Level, Grand Hall G

Accounting - 1.8 CH

Moderator: Shaokun (Carol) Yu, Northern Illinois University

Asynchronous Anxiety: The Effect of Course Delivery Format on Student Performance, Satisfaction, and Course Perceptions. Bonnie Brown, Lipscomb University; Susan Galbreath, Lipscomb University

Engaging Intermediate Accounting Students through Online Discussions on the Ethical Dilemmas: An Empirical Study. Recep Pekdemir, University of Wisconsin—La Crosse; Emrah Onder, Istanbul University; Melis Ercan, Istanbul University

Integrating Human Expertise and Generative AI to Develop Integrated Teaching Cases: A Framework and Implementation Guide. Juliana Kralik, University of Tampa

Discussant: Christopher McCoy, Florida State University

Motivation, Distraction, and Other Factors Associated with Student Performance in Business Data Management and Information Systems. Mostafa Maksy, Kutztown University of Pennsylvania; C. J. Rhoads, Kutztown University of Pennsylvania; Sue Kong, Kutztown University of Pennsylvania

3:30 pm–4:00 pm

Coffee Break

East Tower, Ballroom Level, Grand Hall Foyer

West Tower, Ballroom Level, Regency Foyer

PAPER SESSIONS

9.01: Financial Literacy and Taxes

West Tower, Concourse Level, Colombian

Taxes - 1.8 CH

Moderator: Enshuai Yu, Boston College

Are Individual Investors Tax Savvy? Revaluating Individual Investors Using Robinhood Data. Samantha Liew, University of Connecticut; Adrienne DePaul, University of Connecticut; Francis Murphy, University of Connecticut; Nathan Goldman, North Carolina State University

Discussant: Angie Pae, University of Michigan

Tax Rate Intertemporal Discontinuity and Capital Gains Realization. Oliver Zhen Li, National University of Singapore; Jinrui Chu, National University of Singapore; Li Huang, Shanghai Jiao Tong University; Xiaoyu Xue, National University of Singapore

Discussant: Enshuai Yu, Boston College

9.02: Real Effects of Tax Policy

West Tower, Concourse Level, Gold Coast

Taxes - 1.8 CH

Moderator: Youkun Huang, Eller College of Management

Anti-Tax Avoidance Rules and The Real Effects on Foreign Investors. Mary Cowx, Arizona State University; Jon Kerr, Brigham Young University

Discussant: Katie Daugherty, Indiana University Bloomington

Closing Pandora's IP Box: The Impact of the Nexus Approach on Patent Shifting and Innovative Activity. Matti Boie-Wegener, Georg-August University at Goettingen

Discussant: Youkun Huang, Eller College of Management

How Does Tax Regulation Affect Accounting Firms' Demand for Human Capital: Evidence from the TCJA. Katie Daugherty, Indiana University Bloomington

Discussant: Mary Cowx, Arizona State University

9.03: Audit Fees and Non-Audit Fees

West Tower, Concourse Level, Water Tower

Accounting - 1.8 CH

Moderator: Isabel Ford, University of Florida

Audit Firm-Level Revenue Composition and Audit Quality—Evidence from Europe. Sven Hoerner, University of Bayreuth; Lena Riedl, University of Bayreuth

Disclosure of Auditors Independence Matters in other Parts of PCAOB Inspection Reports: Implications for Non-Audit Services. Nusrat Jahan, Wayne State University; Sydul Karim, Lawrence Tech University

Non-Switching Audit Clients' Response to Audit-Office Audit Failures: Evidence from Audit and Non-Audit Fees. Stuart Dearden, University of Nebraska—Lincoln; Stuart Dearden, University of Nebraska—Lincoln; Thomas Omer, University of Nebraska—Lincoln; Yuzhou Chen, University of Nebraska at Omaha

9.04: Audit Personnel II

West Tower, Concourse Level, Comiskey

Accounting - 1.8 CH

Moderator: Mary Adenle, The University of Texas at Austin

Expert from Headquarters Office, Geographical Constraints, and Audit Quality: Evidence from Co-Signed Audit Reports. Yuyan Jia, Central University of Finance & Economics; Lin Wang, Central University of Finance & Economics; Wenfeng Wang, Southern University of Science and Technology; Xin Liu, Sun Yat-sen University

9.05: Audits and Investment Efficiency

West Tower, Concourse Level, Wrigley

Accounting - 1.8 CH

Moderator: Zeyang(Jackie) Ju, University of Kentucky

From Audit Firms to Industry: Employees' Audit Experience and Investment Efficiency. Michael Kimbrough, University of Maryland College Park; Jingwen Yang, University of Maryland College Park

4:00 pm–5:30 pm

When Monitoring Backfires: The Spillover Effects of Critical Audit Matter Disclosure on Connected Firms' Investment Efficiency. Feng Chen, University of Toronto; Jianning Huang, University of Manitoba; Yettaotao Qiu, University of Manitoba

9.06: Investors and Investing

West Tower, Ballroom Level, Atlanta

Accounting - 1.8 CH

Moderator: Shera Gong, Northwestern University

Do Interfaces Matter? Investigating the Interaction of Information Acquisition Costs and Investor Sophistication. James Anderson, Saginaw Valley State University; Richard Schneible, Grand Valley State University; Wei Sun, Saginaw Valley State University

Effective Internal Control and Short-term Capital Management. Md Safayat Hossain, University of New Hampshire; Abu Jalal, Suffolk University; Bakhtear Talukdar, University of Wisconsin—Whitewater

Non-Audit Services and Investment Efficiency. Xudong Li, Monmouth University

9.07: Analysts' Information Production

East Tower, Concourse Level, Randolph 2

Accounting - 1.8 CH

Moderator: Xiao Yu, University of Connecticut

Biases in Analysts' Long-Horizon Forecasted Income Statements, Balance Sheets, and Cash Flow Statements. Gregory Martin, The University of North Carolina at Charlotte; Adam Manlove, The University of North Carolina at Charlotte; Brian Burnett, The University of North Carolina at Charlotte

Discussant: Matthew Ma, Rutgers, The State University of New Jersey, Camden

Learning from Failures: Evidence from Sell-Side Financial Analysts. Xinjiu Gu, Hong Kong Baptist University; Yanju Liu, Hong Kong Baptist University

Discussant: Adam Manlove, Belk College of Business

Market Reaction to Analysts' Scenario-Based Valuation Forecasts: Large Sample Evidence. Peeyush Taori, The University of Hong Kong; K R Subramanyam, University of Southern California; Yuqi Sun, The University of Hong Kong

Discussant: Huihao Ya, Baruch College—CUNY

9.08: Bank Screening and Monitoring

East Tower, Concourse Level, Randolph 3

Accounting - 1.8 CH

Moderator: Matias Sokolowski, The University of New Mexico

Government Spending and Financial Statement Verification. Joon Hong Kim, Temple University; Samuel Rosen, Temple University; Sudipta Basu, Temple University; Wei Wang, Temple University

Discussant: Laurel Mazur, University of Notre Dame

Learning from Unexpected Primary Corporate Bond Demand: Effects on Bank Loan Contracting. Hyunjin Kim, Northwestern University

Discussant: Matias Sokolowski, The University of New Mexico

Real Effects of Expected Loan Loss Recognition and Zombie Firms. Laurel Mazur, University of Notre Dame; Jalal Sani, University of Illinois at Urbana-Champaign; Yadav Gopalan, University of Notre Dame

Discussant: Diana Weng, Baruch College—CUNY

9.09: Intentionally Skipped

4:00 pm–5:30 pm

9.10: ESG Social & Governance II

East Tower, Ballroom Level, Grand Hall H

Accounting - 1.8 CH

Moderator: Seong-Yeon Cho, Oakland University

Investor Ethnicity and Investor Relations Responsiveness: A Field Experiment. Nerissa Brown, University of Illinois at Urbana-Champaign; Isaac Yamoah, University of Illinois at Urbana-Champaign; Mark Peecher, University of Illinois at Urbana-Champaign; Sebastian Stirnkor, University of Amsterdam

Discussant: M. V. Shivaani, The University of Texas at Dallas

Does Mandatory CSR Spending Exacerbate Agency Conflict? Arbita Chakraborty, Indian Institute of Management Udaipur; Wei Shi, Deakin University; Moumita Tiwari, Indian Institute of Management Udaipur

Discussant: Seong Cho, Oakland University

9.11: Governance, Strategy and Disclosure

East Tower, Ballroom Level, Grand Hall I

Accounting - 1.8 CH

Moderator: Matthew J. Bloomfield, University of Pennsylvania

General Counsel Career Concerns and Risk Factor Disclosures. Jaewoo Kim, University of Oregon; Keehea Moon, George Washington University

Discussant: Matthew J. Bloomfield, University of Pennsylvania

Mandatory Disclosure and Voluntary CEO Departure. Young Jun Cho, Singapore Management University; Hojun Seo, Purdue University; Jaewoo Kim, University of Oregon; Yucheng Yang, The Chinese University of Hong Kong

Discussant: Moon Kee Hea, George Washington University

9.12: Managing ESG

West Tower, Ballroom Level, Acapulco

Accounting - 1.8 CH

Moderator: Carolyn Deller, University of Pennsylvania

Firm ESG Commitment and Management Forecasts. Valbona Sulcaj, The University of Texas at El Paso; Adam Esplin, The University of Texas at El Paso; Jesse Glaze, The University of Texas at El Paso

Discussant: Mauricio Codesso, Northeastern University

Emissions Targets and Internal Carbon Pricing Usage and Design: International Evidence. Carolyn Deller, University of Pennsylvania; Joseph Moran, University of Pennsylvania; Shawn Kim, University of California, Berkeley

Discussant: Clara Chen, University of Illinois at Urbana Champaign

The Influence of Online Reviews and Hotel Digital Responsibility on ESG Practices and Sustainability Performance. Rogério João Lunkes, Federal University of Santa Catarina; Fabrícia Silva da Rosa, Federal University of Santa Catarina; Januário José Monteiro, University of East Anglia; Luísa Deggau, Federal University of Santa Catarina; Mauricio Codesso, Northeastern University

Discussant: Joseph Moran, University of Pennsylvania

9.13: Top Management Team

West Tower, Ballroom Level, Toronto

Accounting - 1.8 CH

Moderator: Yan Ma, University of North Florida

Dispersed Incentives, Behavioral Biases, and Cost Stickiness: A Prospect Theory Perspective. Jeff Ng, DePaul University; Hangsoo Kyung, The Hong Kong Polytechnic University; Taejin Kim, Korea University

Discussant: Jenny Kim, University of Colorado Boulder

Does a More Functionally-Diverse Top Management Team Make the Financial Statements More Comparable? Joey Yang, University of Mary Washington; Md Hasan, Old Dominion University; Sayan Sarkar, University of Mary Washington; Wen-hsin Hsu, National Taiwan University

Discussant: Yiwei Li, Harvard University Business School

Labor Hiring Constraints and Labor Outsourcing Strategies: Evidence from China's State-Owned Enterprises. Hongxin Wang, Xi'an Jiaotong University; Fangjun Wang, Xi'an Jiaotong University; Xingqiang Yin, Xi'an Jiaotong University

5:30 pm–6:00 pm

Closing Reception

West Tower, Lobby Level, Crystal Foyer

EFFECTIVE LEARNING STRATEGIES

Monday, August 4, 2025 — 3:00 pm–4:30 pm

East Tower, Exhibit Level, Riverside Center Exhibit Hall

- Board 1:** **How to Teach Accounting History with AI Generated?’** Aida Sy, Farmingdale State College, SUNY
- Board 2:** **Intentionally Skipped**
- Board 3:** **Student Performance, Satisfaction, and Course Perceptions in Online vs In Person Analytics Course.** Bonnie Brown, Lipscomb University; Susan Galbreath, Lipscomb University
- Board 4:** **Understanding the Challenges Faced by Diverse, Low Socioeconomic and Non-Traditional Undergraduate Accounting Students.** Carol Cain, Winston-Salem State University; Malissa Davis, North Carolina Agricultural and Technical State University
- Board 5:** **The Major is Right.** Ashley Phillips, University of Central Arkansas; Carson Griffin, University of Central Arkansas; Constance McKnight, University of Central Arkansas
- Board 6:** **Intentionally Skipped**
- Board 7:** **An Analysis of CPA Exam Content Changes and Suggested Curriculum Enhancements.** Edward Walker, University of Central Oklahoma; Jaclyn Prentice, University of Central Oklahoma; Owen Young, University of Central Oklahoma
- Board 8:** **Ditch The Exam and Elevate Learning in the First Accounting Course** Larita Killian, Indiana University—Purdue University Columbus
- Board 9:** **From ACFR to PAFR: Engaging Students in Real-World Learning and Civic Engagement.** Heather Kaminski, University of Wisconsin-Green Bay
- Board 10:** **Solving Accounting Cases through Immersive Virtual Reality: A Transformative Approach to Learning.** Heba Abou-El-Sood, United Arab Emirates University
- Board 11:** **Fake it Until You Make It—An Old Scheme in A New AI Economy.** Lei Han, Niagara University; Daniel Hsiao, East Texas A&M University; Jerry Lin, University of South Florida—St. Petersburg
- Board 12:** **Solving Accounting Cases through Immersive Virtual Reality: A Transformative Approach to Learning.** Heba Abou-El-Sood, United Arab Emirates University
- Board 13:** **Intentionally Skipped**
- Board 14:** **Using Self-Managed Skills (Elaboration, Problem-Based Learning [PBL], and Team-Based [TBL]) to Integrate Professional Skills into Tax I at Several Universities.** Judith Sage, Sage & Sage
- Board 15:** **The Balanced Accountant: Well-Being Strategies for a Sustainable Career.** Julie Persellin, Trinity University; Stephen Stewart, Trinity University; Sunita White, Trinity University
- Board 16:** **Leveraging AI for CPA Exam Preparation.** Kyle Ashcraft, Maxwell CPA Review, LLC
- Board 17:** **Ditch The Exam and Elevate Learning in the First Accounting Course.** Larita Killian, Indiana University—Purdue University Columbus; Larita Killian, Indiana University—Purdue University Columbus
- Board 18:** **Fake It until You Make It—An Old Scheme in A New AI Economy.** Daniel Hsiao, East Texas A&M University; Jerry Lin, University of South Florida—St. Petersburg; Lei Han, Niagara University
- Board 19:** **Trading the Future for Present—A Bogus Cost-Saving Strategy.** Daniel Hsiao, East Texas A&M University; Lei Han, Niagara University

Monday, August 4, 2025 — 3:00 pm–4:30 pm

- Board 20:** **Interprofessional Education between Occupational Therapy and Accounting Students.** Alison Maloy, Creighton University; Angela Lampe, Creighton University; Brenda Coppard, Creighton University; Hilary Hughes, Creighton University; Margaret Knight, Creighton University; Yongyue Qi, Creighton University
- Board 21:** **Intentionally Skipped**
- Board 22:** **WhiteRock Investments and Firm Valuation: Earnings, Cash Flows or What? Investigating the Role of Net Operating Assets & Managerial Ability.** Davit Adut, Seattle University; Marc Picconi, College of William & Mary; Marinilka Kimbro, Seattle University
- Board 23:** **The Bridge to Intermediate Accounting: Enhancing Student Preparedness for Intermediate Accounting.** Mark Friedman, University of Miami
- Board 24:** **Decoding Government Accounting: Hands-On Projects on Fraud and RFPs.** Marsha Huber, University of Missouri—Kansas City
- Board 25:** **Align Teaching Intermediate Accounting with CPA Evolution Exam.** Nancy Fan, California State Polytechnic University, Pomona
- Board 26:** **Teaching Trueblood Case Studies.** Obeua Persons, Rider University
- Board 27:** **Capstone Project in Intermediate Accounting 2: Problem-Based Learning Comparing Notes, Leases and Bond Financing Alternatives.** Philip Brown, Harding University
- Board 28:** **Enhancing Learning through Active Participation: An Interactive Inventory Costing Activity for Introductory Managerial Accounting.** Karen Corker, Harding University; Robert Churchman, Harding University
- Board 29:** **Intentionally Skipped**
- Board 30:** **Research, Serve, Observe and Learn: A Generalizable Framework for Service Learning in Accounting Courses.** Stephanie Grimm, University of St. Thomas
- Board 31:** **Intermediate Accounting Effective Learning Strategies and Teaching Models Based on Cognitive Theory.** Mark Jobe, Lipscomb University; Susan Galbreath, Lipscomb University
- Board 32:** **Teaching ESG in Accounting Courses: Lectures and Exercises.** Misty Newby, Lipscomb University; Susan Galbreath, Lipscomb University
- Board 33:** **IT Risk Analysis—Examining Firm Response to Cybersecurity Breach to Evaluate IT Governance and ESG Activity.** Marcy Binkley, Vanderbilt University; Timothy Creel, Lipscomb University
- Board 34:** **Using History to Help Teach Accounting Classes.** Dana Hart, Flagler College; Ryan Parris, Flagler College; Timothy Creel, Lipscomb University
- Board 35:** **Ways to Use Internal Controls as a Way to Promote the Accounting Profession in Financial Accounting Classes.** Christine Olear, The Pennsylvania State University; Timothy Creel, Lipscomb University; Veronica Paz, Indiana University of Pennsylvania
- Board 36:** **Integrating AI into Introductory Accounting: Exercises, Mini-Cases, and Discussion Prompts.** Tracie Miller, Franklin University; Wendy Tietz, Kent State University
- Board 37:** **The Effectiveness of Using Python Programming Approach in Teaching Financial Analytics.** Yuanto Kusnadi, Singapore Management University; Heather Kaminski, University of Wisconsin—Green Bay

Tuesday, August 5, 2025 — 9:45 am–11:00 am

East Tower, Exhibit Level, Riverside Center Exhibit Hall

- Board 1:** **The Moderating Role of Corporate Governance in Accruals Mispricing and Post-Earnings-Announcement Drift.** Abdulhakeem Alyahya, Al-Imam University
- Board 2:** **Intentionally Skipped**
- Board 3:** **Leveraging the Transformative Power of Artificial Intelligence in Accounting and Finance: Managerial Strategies to Overcome Adoption Barriers.** Ahmad Jumah, University of Illinois at Springfield
- Board 4:** **Supplier AI Application and Customer Audit Fees.** Antai Li, Huazhong University of Science and Technology
- Board 5:** **The Influence of Hierarchical Level and Construal Instructions on Auditor's Materiality Judgment.** Camila Adam, Universidade Regional de Blumenau; Medhat Endrawes, Pontifical Javeriana University; Paulo Roberto da Cunha, Regional University of Blumenau
- Board 6:** **The Impact of SEC Shadow Trading Enforcement on the Information Content of Earnings Announcements.** Changhao Jia, The University of British Columbia
- Board 7:** **The Impact of SEC Comment Letters on Stock Returns: A Comprehensive Analysis.** David Olsen, Utah Tech University; Amira Hassan, Utah Tech University; Cindy Greenman, Utah Tech University
- Board 8:** **Beyond Funding: The Influence of Sustainable Development Goals (SDGs) Alignment on Research Projects and Investments.** Denize Ferreira, Federal University of Santa Catarina; Alessandra Araujo, Federal University of Santa Catarina; Luiz Ferreira, Federal University of Santa Catarina
- Board 9:** **Pink Tax on Tap: How Gender Shapes Beer Pricing and Consumer Pointing.** Denize Ferreira, Federal University of Santa Catarina; José Alonso Borba, Federal University of Santa Catarina; Mateus Martins, Federal University of Santa Catarina
- Board 10:** **Intelligent Manufacturing and Analyst Forecast Accuracy.** Junmin Hu, Xi'an Jiaotong University; Fangjun Wang, Xi'an Jiaotong University
- Board 11:** **Big Baths and Earnings Manipulation.** Derek Oler, Texas Tech University; Kevin Kim, Korea Advanced Institute of Science and Technology; Mitchell Oler, University of Wyoming
- Board 12:** **Greenhouse Gas Emissions: Unmasking Reporting Responsibilities Along the Value Chain.** Elena Precourt, Bryant University; Erin Doruska, Bryant University; Saeed Roohani, Bryant University; Samantha Grenon, Bryant University
- Board 13:** **Share Repurchasing Practices of Firms Approaching Bankruptcy.** Elena Precourt, Bryant University; Elzotbek Rustambekov, Bryant University
- Board 14:** **Intentionally Skipped**
- Board 15:** **Brand Equity and Supply Chain Management.** Hai-Chin Yu, Chung Yuan Christian University; Alice Hsieh, University of California, Berkeley; Der-Tzon Hsieh, National Taiwan University
- Board 16:** **Learning from the Professionals: Analyst Site Visit and Managerial Strategic Choice.** Huan Dou, Jinan University; Yanqiu Li, Jinan University; Yiyuan Sun, Jinan University
- Board 17:** **CEO-Board Internal Social Ties and the ESG Performance.** Hui-Wen Hsu, National Chiayi University
- Board 18:** **The Relationship of Compensation Committee Quality and Managerial Power on Executive Compensation Tied to ESG Performance.** Hui-Wen Hsu, National Chiayi University

Tuesday, August 5, 2025 — 9:45 am–11:00 am

- Board 19:** **Incentivizing Individual Climate Action: A Multitheoretical and Empirical Analysis of ESG Outcomes.** Chih Fang, Morgan State University; Alex Tang, Morgan State University; Chi-Chuan Wu, Tatung University; Huey-lian Sun, Morgan State University; Hwei Wang, University of Maryland Eastern Shore
- Board 20:** **Institutional Pressures and Digital Governance: How Cybersecurity Disclosures Shape ESG Outcomes.** Chih Fang, Morgan State University; Alex Tang, Morgan State University; Huey-lian Sun, Morgan State University; Hwei Wang, University of Maryland Eastern Shore; Kevin Fang, University of Maryland College Park
- Board 21:** **Discovery of Technology Training and Development Strategies: Insights from Audit Leaders in Public Accounting.** Imani Brown, University of Scranton
- Board 22:** **Implications of the SEC's Mandatory Sustainability Reporting the Petroleum Industry.** Jacob Wasson, Texas A&M University—Central Texas
- Board 23:** **The Cost of Going Green: Carbon Credit Policies and Their Influence on Corporate Profitability.** José Alonso Borba, Santa Catarina Federal University; Denize Ferreira, Federal University of Santa Catarina; Israel Wamms dos Santos, Federal University of Santa Catarina; Kátia Dalcero, Federal University of Santa Catarina
- Board 24:** **The Preservation of Historical Collections of the History of Brazilian Auditing.** The Case of the Creation of the BDO RCS Museum. João Pedro Rodrigues, BDO Brazil
- Board 25:** **Does Corporate ESG Dispute Influence the Disclosure of Key Audit Matters by Auditors?** Peiyi Liu, Tunghai University; Chiahui Chen, National Dong Hwa University
- Board 25:** **Modeling the Leadership and Support Elements of Whistleblowing Management Systems in Water Supply and Sanitation Companies.** Jonatas Sallaberry, Federal University of Santa Catarina; José Alonso Borba, Federal University of Santa Catarina
- Board 26:** **Innovative Insights: Impact of Crypto News on Earnings Through GenAI Models with Bert Framework.** Karina Kasztelnik, Tennessee State University; Stephen Campbell, Texas Southern University
- Board 27:** **Corporate Structure of Independent Audit Firms in Türkiye: Transparency Report Analysis.** Asli Selvi, Trakya University; Kiyem Caliyurt, Trakya University
- Board 28:** **ESG Disclosures in the Global Banking Sector: Assessing Compliance with IFRS S1 & S2 Requirements.** Muhabbat Kurbanova, Trakya University; Kiyem Caliyurt, Trakya University
- Board 29:** **Investigation of Credit Card Anomalies with Artificial Neural Networks and Decision Trees.** Buket Tastan Koydem, Trakya University; Buket Dogan, **MASTER STUDENT**; Kiyem Caliyurt, Trakya University
- Board 30:** **Carbon Accounting: Making the Case for the Carbon Flow Statement.** Kristine Brands, U.S. Air Force Academy; Mark Holtzblatt, Cleveland State University
- Board 31:** **Bank Regulatory Changes, Accounting Conservatism, and Asymmetric Disclosure.** Liya Hou, St. Cloud State University
- Board 32:** **Rebranding Accounting Through Digital Media.** Lori Hauck, Pepperdine University; Cristel Russell, Pepperdine University; Jillian Alderman, Pepperdine University
- Board 33:** **Exploring the Relationship between Cryptocurrency Disclosures and Audit Fees.** Marahib Aldhuwayhi, Morgan State University; Fatimah Alqahtani, Morgan State University
- Board 34:** **Employee Insights and Financial Integrity: Rethinking Internal Control Effectiveness.** Hanxin Hu, Kean University; Huijue Kelly Duan, Sacred Heart University; Miklos Vasarhelyi, Rutgers, The State University of New Jersey, Newark; Ting Sun, The College of New Jersey

Tuesday, August 5, 2025 — 9:45 am–11:00 am

- Board 36:** **Does the Length of the Cooling-Off Period Affect External Financing Choice?** Peiyi Liu, Tunghai University; Chia Jung Lee, Chengchi University; Shu-Hsien Lin, Feng Chia University
- Board 37:** **Customers' Cybersecurity Risk and Suppliers' Cost Management Strategies: Evidence from Data Breaches.** Peng Liang, University of Science and Technology of China; Fujing Xue, Sun Yat-sen University; Nan Hu, Singapore Management University; Rong Huang, Fudan University
- Board 38:** **Does the Institutional Pressures Impact the Adoption of SDGs?** An Institutional Perspective. Abdul Aziz, Macquarie University; Amy Tung, Macquarie University; Rahat Munir, Macquarie University
- Board 39:** **The Unseen Cost of Green Policies: The Impact of Environmental Regulation on Workplace Safety.** Rengong Zhang, Affiliation; Ebenezer Effah, City University of Hong Kong; Yaxuan Qi, City University of Hong Kong
- Board 40:** **Financial Statements Fraud Detection: Integrating Large Language Models and Ensemble Learning.** Ahmad Jumah, University of Illinois at Springfield; Salem Boumediene, University of Illinois at Springfield; Salma Boumediene, Naval Postgraduate School
- Board 41:** **How Generative AI is Transforming the Tax Profession.** Salma Boumediene, Naval Postgraduate School; John Walker, Queens College—CUNY; Salem Boumediene, University of Illinois at Springfield; Susanne O'Callagan, Pace University
- Board 42:** **Corruption and Its Impact on Corporate Financial Performance: The Case of American Companies.** Samuel Mamede, Taylor University
- Board 43:** **Investigating the Relationship between Students' Major and Visual Analysis Skills: An Odds Ratio Experiment.** Sandra Stephenson, Georgia College & State University
- Board 44:** **AI Investment and Corporate Competition.** Shengmin Hung, Soochow University
- Board 45:** **CEO-Board Backscratching and Carbon Emissions: Trust Repair Perspective.** Tsung-Kang Chen, National Yang Ming Chiao Tung University; Kai Wang, National Yang Ming Chiao Tung University
- Board 46:** **Firm Complexity and Corporate Credit Risk.** Tsung-Kang Chen, National Yang Ming Chiao Tung University; Yijie Tseng, Fu Jen Catholic University; Yun Hao, National Yang Ming Chiao Tung University
- Board 47:** **Disagreement in Environmental, Social, and Governance ratings and Default Risk: Evidence from China.** Usman Hameed, Xi'an Jiaotong University; Jianling Wang, Xi'an Jiaotong University
- Board 48:** **Bridging the Innovation Gap: A Holistic Rating Framework to Enhance Market Efficiency.** Vanessa Orlando, University of St.Gallen; Thomas Berndt, University of St.Gallen
- Board 49:** **Carbon Emissions and Tone Management in Climate-Related Disclosures.** Isabelle Martinez, Toulouse 1 Capitole University; Breeda Comyns, Kedge Business School; Walid Ben Amar, University of Ottawa; Ziyu Kong, Toulouse Capitole University
- Board 50:** **Auditors' Ethical Framework Influencing Generative AI Cybersecurity.** Waymond Rodgers, The University of Texas at El Paso; Dmitry Lande, National Technical University of Ukraine; James Murray, Cardiff University; Leonard Strashnoy, Tata Consulting Services
- Board 51:** **National Labs and Corporate Core Technological Innovation: Evidence from China.** Wenqiang Wang, Central South University; Donger Gu, The Hong Kong Polytechnic University; Hailin Yao, Central South University
- Board 52:** **The Relationship between Fraud Detection and Extended Audit Reports: Evidence from Japan.** Yoshihiro Sakuma, Tohoku Gakuin University
- Board 53:** **The Use of Entropy Measures of Market Efficiency from Physics and Finance to Evaluate Accounting and Reporting Regulations—A Proof of Concept.** David Ziebart, University of Kentucky; Jonathan Ross, Western Kentucky University; Yu-Ho Chi, The University of Tennessee at Martin

Tuesday, August 5, 2025 — 9:45 am–11:00 am

Board 54: **Intentionally Skipped**

Board 55: **Common Ownership and Competition: Evidence from Corporate Disclosures.** Ziqing Tian, University of California, Berkeley

Tuesday, August 5, 2025 — 3:00 pm–4:30 pm

East Tower, Exhibit Level, Riverside Center**Board 1: Intentionally Skipped****Board 2: An Examination of the Exercise of Reporting Discretion under the Current Expected Credit Loss Model.** Matthew Oakes, The University of Mississippi; Brett Cantrell, The University of Mississippi; Philip Wheeler, Tulane University**Board 3: Intentionally Skipped****Board 4: Auditors' Judgements on Issuing Going Concern Opinion During Crisis Period: Evidence from Covid-19 Pandemic Period.** Marahib Aldhuwayhi, Morgan State University; Huey-lian Sun, Morgan State University**Board 5: Intentionally Skipped****Board 6: Intentionally Skipped****Board 7: Corporate Storytelling: Impression Management through Social Media ESG Disclosure Strategies.** Peng Wu, Southeast University of China; Jieyu Ren, Southeast University of China; Liya Hou, St. Cloud State University; Run Wang, Southeast University of China**Board 8: Cost Uniqueness and Audit Fees.** Ling Zhou, The University of New Mexico; Mohammad Nazrul Islam, The University of New Mexico; S. M. Zahid, Wilkes University**Board 9: COVID-19, ESG Information Disclosure and Corporate Financing Constraints.** Peng Wu, Southeast University of China; Ruikang Wang, Southeast University of China**Board 10: Daring to Audit: A New Measurement and Implication of Audit Partner Risk-Taking.** Ye Wang, Toronto Metropolitan University; Pauline Wu, Warwick Business School; Raj Mashruwala, University of Calgary; Wenye Tang, Appalachian State University**Board 11: Decoding Asset Impairment Reversals.** Wenyi Dong, The Chinese University of Hong Kong; Peng-Chia Chiu, The Chinese University of Hong Kong; Yinglei Zhang, The Chinese University of Hong Kong; Zili Zhuang, The Chinese University of Hong Kong**Board 12: Decomposing the Scope 3 Carbon Footprint of Higher Education: Lessons from the University of Toronto.** Yue Li, University of Toronto Mississauga; Ashita Allamraju, University of Toronto Mississauga; Shashi Kant, University of Toronto; Soo Min Toh, University of Toronto**Board 13: Do Adverse Opinions on Internal Controls Affect Audit Resignation? Evidence from Financially Distressed Firms.** Ibrahim Oz, University of Hartford; Emrah Ekici, University of Wisconsin—Eau Claire; Ning Jia, University of Hartford**Board 14: Do Critical Audit Matters Resolve Investors' Concerns over Audit Quality? Evidence from Financial Restatements in the U.S.** Hsien-Lian Chiu, National Chung Cheng University; Chiawen Chang, Tamkang University; Chung-Wei Cheng, National Chung Cheng University**Board 15: Effects of Feedback and Emotional Language on Auditor's Judgment of Material Misstatements.** Camila Adam, Regional University of Blumenau; Paulo Cunha, [Affiliation](#)**Board 16: Effects of Human Capital on Revenues under Quartet Audit Market Structure.** Kui-Ying Lin, National Yunlin University of Science and Technology**Board 17: Intentionally Skipped****Board 18: Forward-Looking Information in Cecl: Evidence Using Deposit Rates.** Karthik Balakrishnan, Rice University; Jose Torres, Rice University; Manoj Devarala, Indian School of Business

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- Board 19:** **Freedom of Information and Financial Reporting Restatement.** Wei-Chuan Kao, National Taiwan University
- Board 20:** **Government Assistance and Audit Quality: Evidence from Audit Office Job Subsidies.** Matt Glendening, University of Missouri; Bojun Cui, University of Missouri; Jingya Li, University of Missouri; Zhiyan Song, University of Missouri
- Board 21:** **Have Key Audit Matters (KAM) Disclosures Changed the Readability of MD&A and KAM?: An Empirical Analysis by Japanese Firms Applying IFRS.** Masumi Nakashima, Bunkyo Gakuin University; Keisuke Yoshida, Bunkyo Gakuin University
- Board 22:** **Intentionally Skipped**
- Board 23:** **Perceived Relevance of Fair Valuation for Investment Property: A Case Study of Government Accounting Standards Implementation in Indonesia.** Ilham Akbar, University of Indonesia; Ratna Wardhani, University of Indonesia
- Board 24:** **Intentionally Skipped**
- Board 25:** **The Effectiveness of XBRL at Reducing the Information Gap: Evidence from Earnings Announcements.** Enrique Gomez, Temple University; Frank Heflin, University of Georgia; K R Subramanyam, University of Southern California
- Board 26:** **The Impact of Accounting Profession Wage Level on Audit Report Lag.** Xiaochuan Zheng, Bryant University
- Board 27:** **The Pricing of Leverage Audits during the Global Financial Crisis.** Henri Akono, The University of Maine



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