

JIAR 2026 Conference Program

Time	Session & Chair	Paper Details	Room
Friday June 26, 2026 - Concurrent Sessions I			
6/26 Fri. 9:00-10:15	Financial Accounting – Group 1 Chair: Dana Nugent, Fairfield U	<p>Market for Corporate Control, Stock Market Feedback, and Investment Efficiency: Evidence from International M&A Laws Jeong-Bon Kim, Simon Fraser University; Jay Junghun Lee, University of Massachusetts Boston; Sang Mook Lee, Penn State Great Valley School of Graduate Professional Studies; Jong Chool Park, University of South Florida</p> <p>Securities and Security: Market Reaction to Firm-Level Foreign Investment Screening Ryosuke Fujitani, Hitotsubashi Business School ICS; Hiroki Nawata, The University of Kitakyushu.</p> <p>Counter-Cyclical Market Price Efficiency and Stock Liquidity Hawfeng Shyu, Sichuan University,</p> <p>From static multi-horizon classification to dynamic hazard-based default prediction with recurrent models Gregor Prandl, Vienna University of Economics and Business; Markus Isack, Vienna University of Economics and Business; Ewald Aschauer, Vienna University of Economics and Business</p>	LP-205
6/26 Fri. 9:00-10:15	Financial Accounting – Group 2 Chair: Koren Jo, SUNY Korea	<p>When Shorts Go Public: Mandatory Short Position Disclosure and Management Guidance Ashiq Ali, University of Texas at Dallas; Jongha Kim, University of Texas at Dallas; Edward Sul, George Washington University; Jedson Pinto, University of Texas at Dallas</p> <p>Sibling Co-Management and Sustainability Risk : Evidence from Taiwan Listed Family Firms Shu-Hsien Lin, Feng Chia University</p> <p>Climate risks and corporate uses of cash flow Xin Chang, Hong Kong Polytechnic University; Wing Chun Kwok, Nanyang Technological University; George Wong, the Hang Seng University of Hong Kong</p> <p>Climate Policy Uncertainty and Climate Change Disclosures Xin Ding, Trent University</p>	LP-206

Time	Session & Chair	Paper Details	Room
6/26 Fri. 9:00-10:15	Financial Accounting – Group 3 Chair: Kerri-Ann Sanderson, Bentley University	<p>From Climate Disaster to Discipline: Bank Monitoring and Climate Disaster Covenants Ruby Brownen-Trinh, University of Bristol, UK; Neslihan Ozkan, University of Bristol, UK; Zhe (Clara) Wang, University of Bristol, UK</p> <p>Climate Scenario Analysis Through the Lens of Ethical Governance Mohammad Nasih, Universitas Airlangga; Iman Harymawan, Universitas Airlangga; Dirgahayu Almi Mahati, Universitas Airlangga; Lawrence Loh, National University of Singapore</p> <p>Global Environmental Awareness and the Climate Risk of Corporate Mergers and Acquisitions Yenn-Ru Chen, National Chengchi University; Tse-Jen Lu, National Chengchi University; Chia-Hsiang Weng, National Chengchi University; Ya-Han Yang, National Chengchi University</p> <p>Financial Flexibility and Innovation Under Carbon Pricing Dongfeng Chang, Shandong University; Zijing Wang, The Hong Kong Polytechnic University; Feng Wei, Shandong University; Chi Man Yip, The Hong Kong Polytechnic University</p>	LP-207
6/26 Fri. 9:00-10:15	Financial Accounting – Group 4 Chair: Cheol Lee, Wayne State U	<p>RegTech Investment and Cost Pass-through in Banking: Evidence from the CECL Implementation Liangliang Jiang, The Hong Kong Polytechnic University; Jee-Hae Lim, University of Hawaii-Manoa; Chengjun Liu, The Hong Kong Polytechnic University</p> <p>Family Firms and Debt Contracts: Evidence from Taiwan Pinyi Yeh, PwC Taiwan; Dio Cheng-Erh Huang, National United University; Ann Ling-Ching Chan, National Chengchi University</p> <p>Digital Sustainability Reporting and ESG Judgment – A Cognitive Load Perspective Duc Hung Tran, FH Aachen University of Applied Sciences</p> <p>Persistence and Disruption in Corporate Sustainability Performance Xiang-Yu Huang, National Taiwan University; Chi-Chun Liu, National Taiwan University; Chao-Jung Yeh, National Taiwan University; Nan-Zhu Yeh, Tamkang University</p>	LP-208

Time	Session & Chair	Paper Details	Room
6/26 Fri. 9:00-10:15	Financial Accounting – Group 5 Chair: Jae B. Kim, Lehigh University	<p>Analysts' Insights on Corporate Cryptocurrency Holdings: Evidence from Analyst Reports Using Generative AI Yi Huang, University of Bristol Business School; Adriana Korczak, University of Bristol Business School; Nikos Tsileponis, University of Bristol Business School</p> <p>AI-driven Assessment of Corporate Sustainability Using Alternative ESG Scoring on Hyperbolic Manifold Vasiliki Athanasakou, Saint Mary's University; Amna Chalwati, Saint Mary's University; Samir Trabelsi Brock University</p> <p>Disclosure of Non-Executive Employee Mandatory Disclosure of Non-Executive Employee Compensation, Cost Stickiness, and Earnings Persistence: Evidence from Taiwan Pin-Yu Lin, National Pingtung University of Science and Technology</p> <p>Indirect Emissions in Value Chains and Firm Value Bobae Choi, University of Queensland; Shan Li, Xiamen University; Le Luo, Macquarie University; Mujia Wei, Institute for Financial and Accounting Studies</p>	LP-210
6/26 Fri. 9:00-10:15	Financial Accounting – Group 6 Chair: Dong Gil Kim, University of Texas at Austin	<p>Is it the Hack or is it the Hoopla? News Media Coverage on Data Breach Announcements Ibrahim Bawaneh, Wayne State University; Tom Shohfi, Wayne State University; Cuyler Strong, Wayne State University; David Whidbee, Washington State University</p> <p>Paid to Be Transparent: Do Paid Family Leave Laws Improve Financial Reporting Quality? Sumi Jung, Yonsei University; Doyeon Kim, Yonsei University; Kyoungwon Kim, University of Florida; Jeongeun Emilia Lee, Yonsei University</p> <p>How Media Coverage of Target Innovation Affects Technology Mergers and Acquisitions? Yugang Chen, Sun Yat-Sen University; Jihua Lu, Sun Yat-Sen University; Mingzhu Wang, King's College London</p> <p>Divergent Disclosures: Disclosure Discrepancies and Investor Adviser Misconduct Kyoungwon (Ky) Kim, University of Florida; Brian Miller, University of Florida; Gabriel Pünderich, University of Florida</p>	LP-216

Time	Session & Chair	Paper Details	Room
6/26 Fri. 9:00-10:15	Audit – Group 1 Chair: Lacey Donley, Fort Lewis College	<p>How Do Auditors Price Risk around IPOs? Evidence from Audit Fees and Audit Effort Jung Eun ‘JP’ Park, New Mexico State University</p> <p>What does Non-Audit Business Mean to Auditors and Their Clients? Evidence from Examining Ernst & Young’s Split Events Jeffrey Pittman, Memorial University and Virginia Tech; Muzhi Wang, Central University of Finance & Economics; Zhifeng Yang, Stony Brook University</p> <p>An Empirical Examination of “On-site” Audits and Audit Quality Eunsang Jee, Yonsei University; Hoyoung Lee, Yonsei University</p> <p>Local-Office-Unaffiliated Engagement Quality Reviewers and Audit Quality: Evidence from China Weiyang Hu, University of International Business and Economics; Xuejiao Liu, University of International Business and Economics; Wenqi Pei, University of International Business and Economics; Baohua Xin, University of Toronto</p>	LP-217
6/26 Fri. 9:00-10:15	Audit – Group 2 Chair: Changjiang (John) Wang, University of Cincinnati	<p>Blockchain Adoption and Audit Quality: Complexity, Efficiency, and Monitoring Effectiveness Yinxia Liu, Yantai University; Yueting Liu, University of Cincinnati; Luguang Zhang, Zhejiang University City College; Yan Song, Yantai University</p> <p>Does Who Assures Matter? Auditor versus Non-Auditor ESG Assurance and Companies’ Reporting Consequences Yueting Liu, University of Cincinnati; Chelsea Anderson, University of Cincinnati</p> <p>How Cybersecurity Risk Shapes Auditors’ Risk Judgments in Remote and AI- Enabled Audits Ning Zhou, University of Virginia’s College at Wise; Gurkan Akalin, University of Virginia’s College at Wise</p> <p>Regulatory attitudes in auditing Chung-Yu Hung, The University of Melbourne; Zhenyang Shi, BI Norwegian Business School</p>	LP-218
6/26 Fri. 10:15-10:30	Break		
6/26 Fri. 10:30-12:00	Plenary Session	<p>Legitimacy Concerns and Voluntary Audits: Evidence from Informal Competition Worldwide Xi Ai, University of Louisville; Chenxi Lin, University of Oklahoma Discussant: Hyun Jong Park, Temple University</p> <p>Relative Director Status and Nominal Compliance with Board Independence Rules: Evidence from Hong Kong. Michelle Lowry, Virginia Tech; Gary C. Biddle, University of Melbourne Discussant: Jay Junghun Lee, UMass Boston</p>	LP-205

Time	Session & Chair	Paper Details	Room
6/26 Fri. 12:00-13:30	Lunch		LP-Ahn Young-II Hall (6th fl.)
6/26 Fri. 13:30-15:15	Congratulatory Remarks Featured Presentation Panel Discussion	Mr. Woon-Youl Choi, President of The Korean Institute of Certified Public Accountants Mr. Hoonsoo Yoon, CEO of Samil PricewaterhouseCoopers	LP-Supex Hall
6/26 Fri. 15:15-15:30	Break		

Friday June 26, 2026 - Concurrent Sessions II

6/26 Fri. 15:30-16:45	Financial Accounting – Group 7 Chair: Jay Junghun Lee, University of Massachusetts Boston	<p>FRC Quality Inspections and Materiality Judgment Omar de Inés Antón, Cunef Universidad Stavriana; Hadjigavriel, Cunef Universidad; Arpine Maghakyan, University of Glasgow</p> <p>Potential Activism and the Threat of Public Campaign Carmen Payne-Mann, University of Southern California; Lorien Stice-Lawrence, University of Southern California; Yu Ting Forester Wong, City University of Hong Kong</p> <p>Do Changes in U.S. GAAP Divert Public Firms’ Resources and Influence Who Wins the Innovation Race? Luminita Enache, University of Calgary; Jae B. Kim, Lehigh University; Melissa F. Lewis-Western, Brigham Young University</p> <p>Using Machine Learning to Predict Extreme Earnings Changes and Abnormal Returns: Evidence from Random Forest Models Wai Ho (Wilson) Chan, The Hong Kong Polytechnic University; Mingming Ji, The Hong Kong Polytechnic University; Jian Kang, Dongbei University of Finance & Economics; Jingran Zhao, The Hong Kong Polytechnic University</p>	LP-205
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Time	Session & Chair	Paper Details	Room
6/26 Fri. 15:30-16:45	Financial Accounting – Group 8 Chair: Jongha Kim, University of Texas at Dallas	How Does Public Activism Shape Voluntary Disclosure? Evidence from the Thematic Contents of Earnings Calls Jiamin Zhao, IESE Business School Carbon Emissions Restatements and Firm Value Zhilin Xue, Deakin University; Dale (Yi) Fu, Deakin University; Arifur Khan, Deakin University Corporate Sexual Orientation Equality and Default Risk Hui Sun, The University of Western Australia; Wenbin Hu, The University of Queensland; Kam Fong Chan, The University of Western Australia The Role of Disclosure Channel Salience in Information Processing Costs and Investor Inattention: Theory and Evidence from Mandatory Greenhouse Gas Reporting Dong Gil Kim, University of Texas at Austin; Jeffrey Hales, University of Texas at Austin	LP-206
6/26 Fri. 15:30-16:45	Financial Accounting – Group 9 Chair: Ruby Brownen-Trinh, University of Bristol, UK	Rewarding Investor Communication Effort: Evidence from Compensation of Investor Relations Officers Rong Huang, University of Macau; Wei Shi, Deakin University; Feng Tang, The Hang Seng University of Hong Kong; Desmond Chun Yip Yuen, University of Macau The Relevance to Investors of Greenhouse Gas Methane Emissions Paul A. Griffin, University of California–Davis; Zhe (Michael) Guo, Iowa State University; Estelle Y. Sun, Boston University The Costs and Benefits of an In-House Legal Function Jaehan Ahn, University of Massachusetts Boston; Rani Hoitash, Bentley University; Udi Hoitash, Northeastern University; Jaeyoon Yu, Central Michigan University VATCredit Refund and Executive Compensation Liang Yue, University of Macau; Bangxing Yu, City University of Macau; Jiayi Zhang, University of Macau	LP-207
6/26 Fri. 15:30-16:45	Financial Accounting – Group 10 Chair: Liangliang Jiang, The Hong Kong Polytechnic University	Could a High-Quality Engagement Partner Deter Earnings Management? Evidence from the United Kingdom Shirley Liu, South Dakota State University What's Repeated Gets Heard: The Value of Analyst Topic Re-engagement in Conference Calls Yangyang Fan, The Hong Kong Polytechnic University; Yi Yang, Hong Kong University of Science and Technology Prosocial Analysts and Corporate ESG Activities Weiyan Hu, University of International Business and Economics; Xuejiao Liu, University of International Business and Economics; Hong Wu, City University of Hong Kong; Huai Zhang, Nanyang Technological University Mandatory Engagement Partner Quality, Costs of Capital, and Valuation Kose John, New York University; Shirley (Min) Liu, South Dakota State University	LP-208

Time	Session & Chair	Paper Details	Room
6/26 Fri. 15:30-16:45	Financial Accounting – Group 11 Chair: Yi Huang, The University of Bristol	<p>Manufacturing Consent: How Rhetorical Nationalism Increases Excess Overtime in China Jianguang (Zeng) Ceng, Chongqing University; Feng Chen, University of Toronto; Lantao You, Chongqing University</p> <p>Regulatory Spillovers and Corporate Visibility: How Peer Environmental Penalties Shape Advertising Behavior Chao He, Dalian University of Technology; Dio Cheng-Erh Huang, National United University; Yiran Xu, Zhejiang University</p> <p>GPT Reasoning Capabilities and Analyst Forecast Behavior Joohyun Lee, Korea University</p> <p>What Do Resumes Tell Us About Accounting Rookie Job Candidates' Research Potential? Bin Ke, National University of Singapore; Zhen Long, Zhongnan University of Economics and Law</p>	LP-210
6/26 Fri. 15:30-16:45	Financial Accounting – Group 12 Chair: Ibrahim Bawaneh, Wayne State University	<p>The Impact of Foreign Operations on Donations and Grants to Nonprofit Organizations Erica E. Harris, Florida International University; Gregory D. Saxton, York University</p> <p>From FDA to SEC: The Impact of Mandated Clinical Trial Results Reporting on 8-K Filings Caixia Hu, The Hong Kong Polytechnic University; Qin Li, The Hong Kong Polytechnic University; Nancy (Lixin) Su, The Hong Kong Polytechnic University</p> <p>The Impact of Worldwide IFRS Adoption on Cross-Listing in the U.S. Capital Markets Steve Lin, University of Memphis; Yang Liu, University of Wyoming; Ling Tuo, Old Dominion University; Youjia Xu, University of Memphis</p> <p>Strategic Environmental Decisions in Operations: Modeling the Role of CEO Power in Emission Policies and Credit Ratings María T. Cabán-García, University of South Florida; Carlos E. Jiménez-Angueira, University of South Florida; Fang-Chun Liu, University of South Florida</p>	LP-216

Time	Session & Chair	Paper Details	Room
6/26 Fri. 15:30-16:45	Audit – Group 3 Chair: Yueting Liu, University of Cincinnati	<p>How Estimate-Focused Auditing Standards Shape Going-Concern Judgments and Market Uncertainty Yun Seob Kim, Korea University</p> <p>Independent Auditors’ Association with Enhanced Debt Disclosures in Financially Distressed US Companies Lacey Donley, Fort Lewis College; Wanying Jiang, The University of Texas Permian Basin; Chi Lam, Louisiana State University</p> <p>Auditor’s Risk Assessment, Negative ESG News, and Opportunistic Insider Trading Hyorim Lee, Korea University; Seok Woo Jeong, Korea University</p> <p>Do Lead Independent Directors Serving on the Audit Committees Mitigate Management Opportunistic Qualitative Disclosure? Peiyang Song, The Institute of Talent Research (Nanhai); Jean Jinghan Chen, University of Kent; Ming Liu, University of Macau</p>	LP-217
6/26 Fri. 15:30-16:45	Audit – Group 4 Chair: Eunsang Jee, Yonsei University	<p>Demand for Non-audit Services Prior to the Adoption of Accounting for Current Expected Credit Losses Gopal V. Krishnan, Bentley University; Radhika Majeji, Bentley University; Changjiang (John) Wang, University of Cincinnati</p> <p>Audit Fee Pressure Under Geopolitical Tensions: Evidence from the U.S.–China Trade War Ines Simac, KU Leuven; Yuhang Zhu, Wenzhou-Kean University; Yujie Song, Wenzhou-Kean University</p> <p>Unveiling the Hidden Forces: How Social Capital Shapes Critical Audit Matters Junjia Chen, University of Auckland; Lina Li, University of Auckland</p> <p>How do audit firms respond to lawsuit losses? Chang Woo (Mark) Hong, Arizona State University</p>	LP-218
6/26 Fri. 18:00-21:00	Gala Dinner		LP-Ahn Young-II Hall (6th fl.)
Saturday June 27, 2026 - Concurrent Sessions III			

Time	Session & Chair	Paper Details	Room
6/27 Sat. 9:00-10:15	Financial Accounting – Group 13 Chair: Bangxing Yu, City University of Macau	<p>Mandatory GHG Disclosure and Corporate Emissions Xin Tan, Macquarie University; Le Luo, Macquarie University; Sophia Su, Macquarie University</p> <p>Carbon Emission Management to Exceed Targets? The Global Evidence of Discontinuity in Carbon Emissions Chris X. Zhao, Hong Kong Baptist University; Gaoguang (Stephen) Zhou, Hong Kong Baptist University</p> <p>Greenwashing and Disclosure Tone Qida Hu, Massey Business School</p> <p>Saving planet earth or maximizing financial gains: A global analysis of environmental performance positioning as an ESG strategy Louis T. W. Cheng, The Hang Seng University of Hong Kong; Kwok Yuen Fan, The Hang Seng University of Hong Kong; Jianfu Shen, The Hong Kong Polytechnic University; Qing Yu, The Hong Kong Polytechnic University</p>	LP-205
6/27 Sat. 9:00-10:15	Financial Accounting – Group 14 Chair: Wai Ho (Wilson) Chan, Hong Kong Polytechnic University	<p>ESG Performance, Country Governance, and the Zero-Leverage Puzzle Abdullah Alsaadi, Umm Al-Qura University,</p> <p>Uncertainty, ESG Disclosure, and Analyst Coverage: Monitoring and Attention Dynamics Bukyung Kim, Korea University Business School</p> <p>ESG PERFORMANCE, GEOPOLITICAL RISK AND FINANCIAL CONSTRAINT: INTERNATIONAL EVIDENCE Akmalia M. Ariff, Universiti Malaysia Terengganu; Abdullahi Zaharadeen Musa, Universiti Malaysia Terengganu; Khairul Anuar Kamarudin, University of Wollongong in Dubai; Iman Harymawan, Universitas Airlangga</p> <p>Workplace automation and human capital disclosure Yingshuang Ma, Hong Kong Baptist University; Byron Y Song, Hong Kong Baptist University; Janus Jian Zhang, Hong Kong Baptist University</p>	LP-206

Time	Session & Chair	Paper Details	Room
6/27 Sat. 9:00-10:15	Financial Accounting – Group 15 Chair: Vazquez Diana, University of Fribourg	<p>Security class actions and non-earning announcement writing style Nafiz Fahad, Massey University; Asheq Rahman, Auckland University of Technology; Tom Scott, University of Auckland</p> <p>Safeguarding National Security Information: Evidence from PCAOB International Inspections and Government Procurement Jiawei Lu, Shanghai University of Finance and Economics; Jeffrey Ng, University of Hong Kong; Xiao Zhang, Shanghai University of Finance and Economics</p> <p>Do Customer Disclosures Affect Suppliers' Internal Capital Allocation Decisions? Sangwook Nam, Binghamton University</p> <p>Firms' Use of Derivatives in a Fragmented Regulatory Landscape Raluca Chiorean, Lehigh University; Hanyong Chung, Southern Connecticut State University; Jae B. Kim, Lehigh University</p>	LP-207
6/27 Sat. 9:00-10:15	Financial Accounting – Group 16 Chair: Steve Lin, University of Memphis	<p>Customer Concentration and Forward-Looking Capital Expenditure Disclosure Li-Yu Chen, National Sun Yat-sen University, Taiwan; Youjia Xu, The University of Memphis; Bing-Xiu Xie, Deloitte & Touche, Taiwan; Yi-Mien Lin, National Chung Hsing University</p> <p>Institutional Dual Holdings and Corporate Productivity: Evidence from Shareholder-Lender Mergers Yuan Jiaom, University of Macau; Byungcherl Charlie Sohn, University of Macau</p> <p>Following the Talent: Analyst Coverage Decisions and Inventor Mobility Leixing Jiang, University of Alberta; Minjae Kim, University of Alberta; Bohan Song, University of Alberta</p> <p>In Comparison, We Short: Accounting Comparability as a Scrutiny Enhancer in Short Selling C.S. Agnes Cheng, University of Oklahoma; Howard Shyu, Sichuan University; Chengwei Wang, Sungkyunkwan University.</p>	LP-208

Time	Session & Chair	Paper Details	Room
6/27 Sat. 9:00-10:15	Financial Accounting – Group 17 Chair: Yue Qiu, Shanghai University of Finance and Economics	<p>The Effects of Organization Capital on Firms' Convertible Bond Issuance: The Roles of Operating Risk and Accounting Informativeness Wang Jiabin, Korea University; Lee Dong Heun, Korea University</p> <p>Accounting Bench: A Structured Benchmark for Systematic Evaluation of Large Language Models in Accounting Education and Professional Tasks Manuel Kaburek, Vienna University of Economics and Business; Ewald Aschauer, Vienna University of Economics and Business; Markus Isack, Vienna University of Economics and Business; Alexander Hofer, Vienna University of Economics and Business</p> <p>Do Reviews Improve Interim Financial Reporting Quality? Nicholas Cicone, Mississippi State University; W. Robert Knechel, University of Florida, University of Auckland; Hyun Jong Park, Temple University</p> <p>Firm Life Cycle and Target Ratcheting Yin Guangwei, Kindai University; Sho Hayakawa, University of Marketing and Distribution Sciences</p>	LP-210
6/27 Sat. 9:00-10:15	Financial Accounting – Group 18 Chair: Dongyoung Lee, McGill University	<p>Peer Effects of Supplier Finance Program Disclosures: Evidence from ASU 2022-04 Lisa A. Hinson, University of Florida; Kyoungwon (Ky) Kim, University of Florida; Jaemin (Jay) Kwon, University of Florida</p> <p>Venture Capital and Private Firms' Voluntary Disclosure Xiazhao Chao, Fudan University; Yiran Kang, City University of Hong Kong; Wenqiang Pan, Fudan University</p> <p>CREDIBILITY OF VOLUNTARY DISCLOSURE ON INTANGIBLE ASSETS Anna Bedford, University of Technology Sydney; Thanh Hoang, University of Technology Sydney; Hayley Ma, University of Technology Sydney</p> <p>Growing Pains: Going Public and Consumer Satisfaction Chen Chen, Monash University; Feng Chen, Monash University; Ting-Chiao Huang, Monash University; Mingjin Miao, Shanghai University of Finance and Economics</p>	LP-216

Time	Session & Chair	Paper Details	Room
6/27 Sat. 9:00-10:15	Tax – Group 1 Chair: Sung-soo Yoon, Korea University	<p>The Impact of Pay Gap on Tax Avoidance Pei-Yu Huang, Feng Chia University; Da-Kai Wu, Feng Chia University; Shu-Hsien Lin, Feng Chia University</p> <p>Does foreign offshoring activity induce multinational companies to tradeoff real earnings management for tax planning? Peter (Seung Hwan) Oh, McGill University; Brian S. Wenzel, McGill University; Yaping Zheng, University of Alberta</p> <p>Net Operating Loss Carryforward Extensions and Financial Reporting Outcomes: Evidence from Chinese COVID-19 Reform Siqi Chen, University of Macau; Ming Liu, University of Macau; Siyan Yu, University of Macau</p> <p>Determinants of Tax Engagement using Blockchain Technology: Application of the Extended Technology Acceptance Model (TAM) Nurulhuda Aziz, Politeknik Port Dickson; Soliha Sanusi, Universiti Kebangsaan Malaysia; Aristanti Widyaningsih, Universitas Pendidikan Indonesia</p>	LP-217
6/27 Sat. 9:00-10:15	Managerial Accounting – Group 1 Chair: Luminita Enache, University of Calgary	<p>The Hidden Employee Wellbeing Costs of Relative Performance Targets: Evidence from a Field Study Young Jun Cho, Singapore Management University; Yingchi Huang, National Taiwan University; Nick Seybert, University of Maryland; Holly Yang, Singapore Management University</p> <p>Reconciling cost and quality: Value justifications in care redesign Christos Begkos, University of Manchester; Katerina Antonopoulou, University of Liverpool</p> <p>Minimum Wage and Employment Stickiness: Cross-Country Evidence Sun-ae Cho, Dankook University; Boochun Jung, University of Hawaii at Manoa; Sangil Kim, Ajou University; David Park, The Chinese University of Hong Kong, Shenzhen</p> <p>A Firm's Emphasis on Budgeting and Cost Stickiness: Evidence from China Yirong Li, Qijing Normal University; Hui Sun, The University of Western Australia; Yuxiang Zhu, Yunnan University of Finance and Economics</p>	LP-218
6/27 Sat. 10:15-10:30	Break		
Saturday June 27, 2026 - Concurrent Sessions IV			

Time	Session & Chair	Paper Details	Room
6/27 Sat. 10:30-11:45	Financial Accounting – Group 19 Chair: Chris Zhao, Hong Kong Baptist University	<p>Seeing Through the Fog: Financial Statement Disaggregation and Managerial Oversight Partha Mohanram, University of Toronto; Zhaohui Wang, Renmin University of China; Kangtao Ye, Beijing National Accounting Institute; Cheng (Colin) Zeng, Hong Kong Polytechnic University</p> <p>Mandatory XBRL Filings and Individual Ownership for Foreign Private Issuers Dongyoung Lee, McGill University; Tomas Milo, McGill University</p> <p>The Price of Peer Disclosure: OTC Transparency and IPO Pricing Ching-Chuan (David) Wang, University of Utah</p> <p>Employee Ownership and Accounting Conservatism Gerald J. Lobo, University of Houston; Yue Qiu, Shanghai University of Finance and Economics; Amy X. Sun, University of Houston</p>	LP-205
6/27 Sat. 10:30-11:45	Financial Accounting – Group 20 Chair: Abdullah Alsaadi, Umm Al-Qura University	<p>Beyond Patents: Assessing Acquisition of Innovation with IPR&D capitalizations Volkan Muslu, University of Houston; Megan Zhang, University of Houston</p> <p>Does Digitalization Curb or Encourage Real Earnings Management in Family-Controlled Firms Tzu-Li Ho, Feng Chia University; Shu-Hsien Lin, Feng Chia University</p> <p>Responding to regulation: The role of relative compliance performance information about sibling firms Jiali (Yolanda) Lin, University of Technology Sydney; Nicole Sutton, University of Technology Sydney; David A. Brown, University of Technology Sydney</p> <p>Worldwide Adoption of 3G Technology and Inventory Stockpiling Wai Ho (Wilson) Chan, Hong Kong Polytechnic University; Cheuk Kwong (Harry) Fok, The Chinese University of Hong Kong; Boochun Jung, University of Hawaii at Manoa; Zili Zhuang, The Chinese University of Hong Kong</p>	LP-206

Time	Session & Chair	Paper Details	Room
6/27 Sat. 10:30-11:45	Financial Accounting – Group 21 Chair: Sangwook Nam, Binghamton University	<p>From Monitoring to Exit: Analysts' Strategic Reactions to Corporate Bankruptcy in Europe and the United States Vazquez Diana, University of Fribourg; Missonier-Piera Franck, University of Fribourg</p> <p>Signaling Credibility and Accountability: Auditor Switches After the Weakening of Implicit Government Guarantees in China's Bond Markets Feng Chen, University of Toronto; Xintao Wang, Nankai University; Mei Zhao, Dongbei University of Finance and Economics</p> <p>Corporate Governance as Constraint, Not Performance Engine: Evidence from a Second-Order Meta-Analysis Alexander Hofer, Vienna University of Economics and Business; Robert Witte, Vienna University of Economics and Business; Ewald Aschauer, Vienna University of Economics and Business</p> <p>When Does Board Cultural Diversity Enhance Firm Value? International Evidence Nor Hazwani, Universiti Terengganu Malaysia; Khairul Anuar Kamarudin, University of Wollongong in Dubai; Wan Adibah Wan Ismail, United Arab Emirates University</p>	LP-207
6/27 Sat. 10:30-11:45	Financial Accounting – Group 22 Chair: Minjae Kim, University of Alberta	<p>The Role of Team Characteristics and Business Fundamentals in Identifying High-Growth Entrepreneurial Companies: A Machine Learning Approach Yi Jiang, Harbin Institute of Technology (Shenzhen); Bin Ke, National University of Singapore; Zhen Long, Zhongnan University of Economics and Law; Hongye Lyu, NUS (Chongqing) Research Institute</p> <p>The Effect of the Use of Uncertain and Weak Modal Words in 10-K Filings on Analysts' Forecast Attributes Martin (Myung-Sub) Kim, Saint Joseph University; Steve Lin, University of Memphis</p> <p>The Influence of Passive Institutional Ownership on Analyst Optimism Jingxin Hu, University of Houston-Downtown; Lihong Liang, Syracuse University</p> <p>The Effect of Private Pressure on Corporate Disclosures: Evidence from a Randomized Field Experiment Mary Adenle, University of Texas Austin; Fred Asante, Cornell University; Tendai Masaya, Pennsylvania State University; David Park, The Chinese University of Hong Kong</p>	LP-208

Time	Session & Chair	Paper Details	Room
6/27 Sat. 10:30-11:45	Financial Accounting – Group 23 Chair: Hyun Jong Park, Temple University	<p>Has Japan Moved Beyond Being a Low-Conservative Country? Reexamining the Evolution of Conditional Conservatism in Japan Tomoaki Yamashita, Fukui Prefectural University</p> <p>Banks' Revolving Door Hiring of Former Regulators and Forward-looking Credit Loss Accounting Jia Guo, The Hong Kong Polytechnic University; Weihua Qiu, Sun Yat-sen University; Janus Jian Zhang, Hong Kong Baptist University</p> <p>Driven by Accounting: IFRS 9 Compliance and Bank Digital Transformation Song Chen, Shanghai University of Finance and Economics; Xudong Chen, Southwestern University of Finance and Economics; Yangyang Chen, City University of Hong Kong; Jun Huang, Shanghai University of Finance and Economics</p> <p>Relative Age and Career Outcomes in the Accounting Profession Di Guo, independent; Huan Ke, Hong Kong Baptist University; Byron Y Song, Hong Kong Baptist University; Janus Jian Zhang, Hong Kong Baptist University</p>	LP-210
6/27 Sat. 10:30-11:45	Audit – Group 5 Chair: Ibrahim Bawaneh, Wayne State University	<p>Critical Audit Matters and ESG Ratings - Evidence from the U.S. Investment Property Industry Yi Li, University of Eastern Finland; Hannu Ojala, University of Eastern Finland / Aalto University; Markus Mättö, University of Eastern Finland; Tuomas Honkamäki, University of Eastern Finland</p> <p>Evidence that Decreasing Levels of Employee Tenure Influences the Demand to Secure Increasing Levels of Audit Effort/Hours Dafydd Mali, The University of East Anglia; Hyoung-Joo Lim, Kyonggi University</p> <p>Detecting Structural Breaks and Anomalies in European Audit Fees using Foundational Time-Series Forecasting AI Model Markus Isack, Vienna University of Economics and Business; Markus Mottinger, Johannes Kepler University Linz</p> <p>Audit Efforts and Client Companies' Operational Efficiency Jae B. Kim, Lehigh University; Hoyoung Lee, Yonsei University; Inkyung Yoon, Gachon University</p>	LP-216

Time	Session & Chair	Paper Details	Room
6/27 Sat. 10:30-11:45	Audit – Group 6 Chair: Jaeik Min, University of Cincinnati	Public Support and Private Assurance: How Anticipated Government Subsidies Affect Voluntary Audit Choices? Chen Chen, Monash University; Feng Chen, Monash University; Ting-Chiao Huang, Monash University; Jiancheng (Duncan) Liu, University of Macau Auditors' Attention to ESG Risks: Evidence from Key Auditing Matters Yige Jin, Xiamen University; Ruiyao Xu, Capital U of Economics and Business; Zhige Yu, Xiamen University The Effect of Facial Trustworthiness of Assurance- specialized Auditors on CSR Reports Narrative Tone Yu-Hsuan Chung, National Chung Cheng University; Yi-Tsen Lai, Deloitte & Touche; Yi-Ta Lee, National Chung Cheng University Facial Trustworthiness of Audit Partners and Bank Loan Spreads: Evidence from Auditor Changes Yu-Hsuan Chung, National Chung Cheng University; Min-Yan Xie, PwC Taiwan	LP-217
6/27 Sat. 10:30-11:45	Managerial Accounting – Group 2 Chair: Holly Yang, Singapore Management University	Payment Reform and Hospital Cost Shifting: Evidence from China's DIP Program Luminita Enache, University of Calgary; Rui Sun, University of California, Berkeley Determinants of Product Costing System Choice: Strategic Effects under Production Constraints Masayuki Yoshida, Kindai University; Ryota Machida, Rissho University; Keisuke Ogihara, Tohoku University; Kohei Arai, Osaka Metropolitan University Target setting for board members and the effect of difficult targets on managerial compensation in Japan Jumpei Hamamura, Kwansai Gakuin University; Sho Hayakawa, University of Marketing and Distribution Sciences; Kento Inoue, Kindai University	LP-218
6/27 Sat. 12:00-13:30	Lunch		LP-Ahn Young-II Hall (6th fl.)

Saturday June 27, 2026 - Concurrent Sessions V

Time	Session & Chair	Paper Details	Room
6/27 Sat. 13:30-14:45	Financial Accounting – Group 24 Chair: Feng Chen, Monash University	<p>Analyst Coverage and Financial Materiality of Corporate Social Performance Jennifer W. Chen, University of Missouri–St. Louis; Dongyoung Lee, McGill University</p> <p>Spillover Effect of Government Subsidies on Peer Firm Disclosure Ching-Chuan (David) Wang, University of Utah</p> <p>Under Scrutiny: How Firms Navigate the Disclosure of Internal Investigations Janja Brendel, The Chinese University of Hong Kong; Bangxing Yu, City University of Macau</p> <p>Judgement-Intensive Accounting Standards and Corporate AI Investments Yinghua Li, Arizona State University; Ying Liang, Georgia State University; Yifei Liao, Frankfurt School of Finance & Management; Yibin Liu, National University of Singapore; Wenqiang Pan, Fudan University</p>	LP-205
6/27 Sat. 13:30-14:45	Financial Accounting – Group 25 Chair: Jiali (Yolanda) Lin, University of Technology Sydney	<p>The Green Power of Government Procurement: Evidence from the Mandatory Net Zero Commitment from Suppliers Chengzhu Sun, The Hong Kong Polytechnic University; Yi Xiang, The Hong Kong Polytechnic University; Cheng (Colin) Zeng, The Hong Kong Polytechnic University</p> <p>The Effects of Federal Government Monetary Policy on Firms' Financial Distress E. Jin Lee, Florida Gulf Coast University</p> <p>European Union's AI Act: Protecting the Public at the Cost of Innovation? Elizabeth Gutierrez, Universidad de Chile; Maria Rykaczewski, Arizona State University; Maria I. Vulcheva, Florida International University</p> <p>Infringement Risk and Financial Reporting: Evidence from Purchase Price Allocations Lucy Huajing Chen, Villanova University; Yiwen Li, Villanova University; Karen Ton, Villanova University</p>	LP-206

Time	Session & Chair	Paper Details	Room
6/27 Sat. 13:30-14:45	Financial Accounting – Group 26 Chair: Alexander Hofer, Vienna University of Economics and Business	<p>Economic Consequences of Accounting Measurement Intensity: Evidence from Stock Price Crash Risk Yan Chen, Griffith University; Yaowen Shan, University of Technology Sydney; Stephen Taylor, University of Technology Sydney</p> <p>Contextualized CEO Effect Wenzhi (Dave) Ding, The Hong Kong Polytechnic University; Wanying Song, The Hong Kong Polytechnic University; Qiang (John) Wu, The Hong Kong Polytechnic University</p> <p>Regulatory Spillover and Preemptive Disclosure to Mitigate Artificial Intelligence Risk: Evidence from the EU AI Act Feng Chen, University of Toronto; Xinlu Wang, Jinan University; Liang Xu, SKEMA Business School; Jianguang Zeng, Chongqing University</p> <p>Learning from Complexity: How Private Managerial Communication Shapes Analyst Expertise and Knowledge Spillovers Feng Chen, University of Toronto; Yaohua Qin, Beijing Normal-Hong Kong Baptist University; He Xiao, Beijing Normal-Hong Kong Baptist University</p>	LP-207
6/27 Sat. 13:30-14:45	Financial Accounting – Group 27 Chair: Lihong Liang, Syracuse University	<p>Managerial Ability and ESG Investment Inefficiency: Evidence Across ESG Pillars Aamir Inam Bhutta, University of Cagliari and Government College University; Alessandro Mura, University of Cagliari</p> <p>Managerial Discretion in Delaying CIP Capitalization: Transaction-Based Earnings Management to Meet Forecasts Wei Shi, Deakin University; Jiaxin Wang, The University of Hong Kong; Ziyi Zhang, The Hong Kong Polytechnic University</p> <p>Strategic Environmental Deception Zhiting Wu, Xiamen University; Zhige Yu, Xiamen University</p> <p>Retail Ebb and Flow and the Overnight–Intraday Return Gap Yongkil Ahn, Seoul National University of Science and Technology; Alfred Qi Fan, HKUST; Don Noh, HKUST; Stella Yeayeun Park, Sogang University</p>	LP-208

Time	Session & Chair	Paper Details	Room
6/27 Sat. 13:30-14:45	Financial Accounting – Group 28 Chair: Tomoaki Yamashita, Fukui Prefectural University	<p>Domestic Violence Laws and Corporate Labor Investment Decisions Deborah Anquandah, University of Illinois at Urbana-Champaign; David Godsell, University of Illinois at Urbana-Champaign</p> <p>Firm Innovation Outcomes and Trade Credit Financing Chang Suk Bae, Tulane University; Jen Choi, University of Michigan; Jeong Ho (John) Kim, Florida State University</p> <p>Worldwide Innovation and Carbon Footprint: Process Perspectives Khusnul Prasetyo, Universitas Airlangga; Fajar Kristanto Gautama Putra, Universitas Airlangga; Salsabila Putri Maharani, Universitas Airlangga; Terri Trireksani, Murdoch University; Anak Agung Gde Satia Utama, Universitas Airlangga</p> <p>Optimal Communication in Banking Supervision Jeong Ho (John) Kim, Florida State University; Kyungmin Kim, Emory University; Victoria Liu, Federal Reserve Bank of Boston; Noam Tanner, Federal Reserve Bank of Boston</p>	LP-210
6/27 Sat. 13:30-14:45	Financial Accounting – Group 29 Chair: Janus Jian Zhang, Hong Kong Baptist University	<p>Does the reporting location of earnings distortions affect classification shifting? Lidong Cui, Manhattan University; Steve Lin, University of Memphis</p> <p>The Impact of Expanding the Scope of the EU Corporate Sustainability Reporting Directive (2022/2464) to include SMEs on their Sustainability Decoupling? Ahmed Saleh, United Arab Emirates University; Yasser Eliwa, Zayed University and Loughborough University; Ali Meftah Gerged, Sheffield University Management School</p> <p>Geopolitical Risk and Corporate Disclosures: Evidence from the War in Ukraine Bok Baik, Seoul National University; Roope Keloharju, Aalto University; Tendai Masaya, Penn State University; David Park, The Chinese University of Hong Kong</p>	LP-216
6/27 Sat. 13:30-14:45	Audit – Group 7 Chair: Yu-Hsuan Chung, National Chung Cheng University	<p>Tax-Related Regulations and Auditing in Europe: The Relationship between Tax Complexity and Audit Fees Markus Isack, Vienna University of Economics and Business; MARKUS MOTTINGER, Johannes Kepler University</p> <p>Mandatory Auditor Designation and Its Audit-Market Consequences: Evidence from South Korea's Periodic Designation and Direct Authority Designation Systems Jaeik Min, University of Cincinnati; Linna Shi, University of Cincinnati; Nan Zhou, University of Cincinnati</p> <p>Culture, Auditor Quality, and Income Smoothing: Evidence on the Substitution Effect Christiana Antwi-Obimpeh, University of Texas at El Paso; Stephani A. Mason, DePaul University</p> <p>Audit Committee Gender Diversity and ESG Disclosure: Evidence from the UK Naila Amara, University of Sousse; Abdulrahman Alomair, King Faisal University; Abdulaziz S. Al Naim, King Faisal University</p>	LP-217

Time	Session & Chair	Paper Details	Room
6/27 Sat. 13:30-14:45	Regulation etc – Group 1 Chair: Yuan Jiaom, University of Macau	<p>Regulating Intermediary Pricing: Evidence from Spread-Pricing Bans in U.S. Medicaid Muskan Chawla, University of British Columbia; Luminita Enache, University of Calgary; Karen Nelson, Texas Christian University; Ashish Ochani, University of Calgary</p> <p>Can Machines Read Your Face? A Video Analytics Framework for Measuring Empathy via Emotional Mimicry in Video Recordings Li Cui, The Hong Kong Polytechnic University; Ka Chung NG, The Hong Kong Polytechnic University; Jee Hae Lim, University of Hawaii, Manoa; Zhoudao Lu, The Hong Kong Polytechnic University; Jingran Zhao, The Hong Kong Polytechnic University</p> <p>The Affordable Care Act Medicaid Expansions and AI Adoption: Evidence From Hospitals Kuanning Cai, The Hong Kong Polytechnic University; Zijie Feng, The Hong Kong Polytechnic; Feng Tian, The Hong Kong Polytechnic University; Nan Yang, The Hong Kong Polytechnic University</p> <p>Targeted Poverty Alleviation and Corporate Employment: Evidence from China Jing Zhou, Chongqing University of Technology; Suzhan Ji, Chongqing University of Technology; Ting Xu, Chongqing University of Technology; Lili Jiu, Xi'an Jiaotong-Liverpool University</p>	LP-218
6/27 Sat. 17:00-	Optional Tour	Seoul Night Tour	
Sunday June 28, 2026 - Closing			
6/28 Sun. 9:00-10:30	Conference Planning Meeting		
6/28 Sun. 14:00-	Optional Tour	Seoul Day Tour	