

**Friday, April 24, 2020**

**0:00 am–0:00 pm**

**Registration**  
Room

**7:00 am–7:50 am**

**Breakfast**  
Room

**7:50 am–8:10 am**

**Welcome**  
Room

**Speaker:**

**8:10 am–9:00 am**

**Future Forward: Prepping Tomorrow's Leaders Today**  
Room

*Personal Development - 1.2 CH*

Speaker: Joni Wilson Ferguson, Leaders Amplify, The Walt Disney Company

**9:10 am–10:00 am**

**Impact the Future: Integrating Practice, Teaching, and Scholarship with Design Ideas from the Far Reaches of the Accounting Universe**  
Room

*Personal Development - 1.2 CH*

Speaker: William E. McCarthy, Michigan State University

**10:00 am–10:20 am**

**Break**  
Room

10:20 am–12:00 pm

**Concurrent Sessions**

**1.01: 20 Excel Tips and Tricks for Teaching Data Analytics: Hands-On, Bring Your Computers**

Room

*Specialized Knowledge - 2.0 CH*

Presenters: Tracie Miller-Nobles, Austin Community College  
Wendy Tietz, Kent State University

**1.02: ED Talks-Short (e.g. 15-Minute TED-Like Talks) Talks About Teaching and Learning**

Room

*Personal Development - 2.0 CH*

**Moderator:**

*Incorporating Brain-Friendly Learning Strategies into Accounting Classes*

Paula Koch, El Camino Community College District

*Inflexible Thinkers: Results from an Excel Tutorial System*

Nathan Garrett, Woodbury University

*Interactive Discussion with White Collar Criminals: A Methodological Approach to Teaching Accounting Ethics*

Tara M. Lambert, Whitworth University

Margie N. LaShaw, Whitworth University

Michelle Li-Kuehne, Whitworth University, University of Wisconsin–Whitewater

*Team Teaching in a Live Environment to Promote Student Learning*

Stanley Hong, DeVry University

**1.03: Doctoral Student-Faculty Interchange I**

Room

*Accounting - 2.0 CH*

Moderator: Lucile C. Faurel, Arizona State University

*What's My Share? Information Acquisition by Loan Syndicate Participants*

Hengda Jin, The University of Utah

Sabrina Chi, Texas Tech University

Edward Owens, The University of Utah

Karen Ton, Emory University

Discussant: Chenqi Zhu, University of California, Irvine

## Friday, April 24, 2020 (continued)

10:20 am–12:00 pm

### *Bank Taxes and Voluntary Disclosure: Evidence from State Bank Tax Rate Changes*

Ruimin Shaphan Harun Ng, University of California, Irvine

Yoojin Lee, California State University, Long Beach

Aruhn V. Venkat, University of California, Irvine

Discussant: Linda K. Krull, University of Oregon

### *Institutional Lenders and Corporate Disclosures: A Natural Experiment*

Yuzhi Yan, The University of Arizona

Lin Cheng, The University of Arizona

Qiang Cheng, Singapore Management University

Liwei Weng, Arizona State University

Discussant: Henry L. Friedman, University of California, Los Angeles

### *Has PCAOB Inspection Access Increased Firms' Use of Real Earnings Management?*

Noah Myers, Arizona State University

Phillip T. Lamoreaux, Arizona State University

Mason Snow, Arizona State University

Discussant: Mark Kim, University of California, Los Angeles

### *Data Analytics Technology and Internal Information Quality*

Katie Lem, University of Washington

Discussant: Jeremy Douthit, The University of Arizona

#### **1.04: Teaching “Boot Camp”**

Room

*CPE - 0.0 CH*

**Moderator:**

Panelists: Sara Kern, Gonzaga University

Jason C. Porter, Washington State University

Richard A. Minot, Loyola Marymount University

#### **1.05: Research with an Impact on Scholarship: How Politics and Policy Impact Accounting**

Room

*Accounting - 2.0 CH*

Moderator: Linda H. Chen, University of Idaho

### *Aggregate Economic Policy Uncertainty and Corporate Political Contribution Disclosure*

Lijun Lei, The University of North Carolina at Greensboro

Yan Luo, San Diego State University

Discussant: Vic Lee, California State Polytechnic University, Pomona

## Friday, April 24, 2020 (continued)

10:20 am–12:00 pm

*The Effects of Tax Burden and Compliance Costs on Renunciation of Citizenship: Evidence from the Foreign Account Tax Compliance Act (FATCA)*

Zhuoli Zhou Axelton, Washington State University

Candice Correia, Whitworth University

Jonathan Lee, Washington State University

John Correia, Gonzaga University

Discussant: Kimberly S. Krieg, University of San Diego

*Corporate Tax Effects of Economic Policy Uncertainty*

Wensheng Kang, Kent State University

Jing Wang, California State University, Bakersfield

Discussant: Joanna Shaw, Michigan State University

*Climate Change Disclosure: The Case of American Business Act on Climate Change Pledge*

David C. Yang, University of Hawaii at Manoa

Bin Li, Beijing University of Chemical Technology

Jingwen Zhao, University of Hawaii at Manoa

Sarah Imanaka, University of Hawaii at Manoa

Discussant: Shijia Wu, University of California, Irvine

12:00 pm–1:20 pm

**Lunch**

Room

1:20 pm–3:00 pm

### Concurrent Sessions

**2.01: Tech Tools ED Talks (e.g., Hands-On 30-Minute TED-Like Talks) Bring your Computers Room**

*Specialized Knowledge - 2.0 CH*

*MAKAR 101: Creating Your Own Augmented Reality and Virtual Reality Application for Free*

Mfon Akpan, Savannah College of Art and Design

Strategies for Teaching Data Analytics in a Graduate Level Fraud Course

Maria H. Sanchez, Rider University

Using QuickBooks to Teach Accounting and Enhance Critical Thinking Skills

Jennifer Johnson, The University of Texas at Dallas

## Friday, April 24, 2020 (continued)

1:20 pm–3:00 pm

### **2.02: Practical Guidelines for Designing Your Data Analytics Course/Curricula** Room

*Specialized Knowledge - 2.0 CH*

**Moderator:**

Panelists: Guido L. Geerts, University of Delaware  
Gail Hoover King, Washburn University

### **2.03: Doctoral Student-Faculty Interchange II** Room

*Accounting - 2.0 CH*

Moderator: Henry L. Friedman, University of California, Los Angeles

*The Internet and Our Opinions: Internet Interaction and Extremeness of Opinions*

Shijia Wu, University of California, Irvine

Devin M. Shanthikumar, University of California, Irvine

Qiao Wang, University of California, Irvine

Discussant: Lucile C. Faurel, Arizona State University

*Bearish Analysts and the Issuance of “Unbeatable” Earnings Forecasts*

Mason Snow, Arizona State University

Andrew C. Call, Arizona State University

Nathan Y. Sharp, Texas A&M University

Discussant: Dawn Matsumoto, University of Washington

*Tax Holidays, Foreign Investment, and Income Shifting*

Zackery Fox, University of Oregon

Linda K. Krull, University of Oregon

Scott Rane, University of Florida

Discussant: Terry J. Shevlin, University of California, Irvine

*Financial Reporting Quality and International Trade*

Yuqing Zhou, University of California, Los Angeles

Discussant: Andrew Stephan, University of Colorado

### **2.04: An Article Reviewing Exercise to Inform Your Own Manuscript Development** Room

*Personal Development - 2.0 CH*

**Moderator:**

Panelists: Kimberly S. Church, University of Missouri–Kansas City  
Angela W. Spencer, Oklahoma State University

## Friday, April 24, 2020 (continued)

1:20 pm–3:00 pm

### 2.05: Research with an Impact on Scholarship: How Employees Impact Firms and Accounting

Room

*Accounting - 2.0 CH*

Moderator: Nathan A. Oestreich, San Diego State University

*CEO Horizon Problem and Characteristics of Board of Directors and Compensation Committee*

Ruonan Liu, University of the Pacific

Zhenfeng Liu, University of Michigan–Flint

Discussant: Steven D. Smith, Brigham Young University

*The Bright Side of Unionization: The Case of Stock Price Crash Risk*

Jeong Bon Kim, City University of Hong Kong

Eliza Zhang, University of Washington, Tacoma

Kai Zhong, University of International Business and Economics

Discussant: Laura Alford, Naval Postgraduate School

*Employee Turnover and Firm Performance: Large-Sample Archival Evidence*

Qin Li, Hong Kong Polytechnic University

Ben Lourie, University of California, Irvine

Alexander Nekrasov, University of Illinois at Chicago

Terry J. Shevlin, University of California, Irvine

Discussant: Mason Snow, Arizona State University

*Female Rank-and-File Accounting Employees and Internal Control Quality*

Chuchu Liang, University of California, Irvine

Ben Lourie, University of California, Irvine

Eric Yeung, Cornell University

Discussant: Linda H. Chen, University of Idaho

3:00 pm–3:20 pm

Break  
Room

3:20 pm–5:00 pm

**Concurrent Sessions**

**3.01: Crash Course: Sweeping Changes Expected in Accounting Education, Sponsored by AICPA**

Room

*Personal Development - 2.0 CH*

**Moderator:**

Panelists: Joann David, AICPA  
Henrietta F. Eve, AICPA  
Yvonne L. Hinson, AICPA

**3.02: Data Analytics Cases for Introductory Accounting—Hands-On, Bring Your Computer**

Room

*Information Technology - 2.0 CH*

Presenters: Tracie Miller-Nobles, Austin Community College  
Wendy Tietz, Kent State University

**3.03: Doctoral Student-Faculty Interchange III**

Room

Accounting - 2.0 CH

Moderator: Dawn Matsumoto, University of Washington

*The Impact of Air Pollution on Audit Quality within the United States*

Huayu Chen, The University of Arizona  
Paul N. Michas, The University of Arizona  
Daniel Russomanno, The University of Arizona  
Wenzi Zhuang, Renmin University

Discussant: Judson Caskey, University of California, Los Angeles

*IR and Firm Disclosures: Evidence from Quarterly Earnings Conference Calls*

Yuanyuan Lu, University of Washington  
Discussant: Brett Trueman, University of California, Los Angeles

*Financial Statement Complexity and Syndicate Loan Structure*

Fan Zhang, University of Southern California  
Yuan Chen, University of Southern California  
Discussant: Edward Owens, The University of Utah

*Accounting Uncertainty and the Relative Informativeness of Quarterly Disclosures: Evidence from ASC 606*

Jesse L. Glaze, University of Colorado Boulder  
Ashley N. Skinner, The University of Georgia  
Andrew Stephan, University of Colorado  
Discussant: Shelley Li, University of Southern California

## Friday, April 24, 2020 (continued)

3:20 pm–5:00 pm

### 3.04: Tackling Reviewer Comments: How to Manage Your Revise and Resubmit Room

*Personal Development - 2.0 CH*

*Tackling Reviewer Comments: How to Manage Your Revise and Resubmit*

Angela W. Spencer, Oklahoma State University

Kimberly S. Church, University of Missouri–Kansas City

### 3.05: Research with an Impact on Scholarship: How Management's Disclosure Decisions Impact Stakeholders Room

*Accounting - 2.0 CH*

Moderator: Justin Wood, Idaho State University

*How Salience of Management Guidance Affects Forecasting Behavior: Evidence from a Quasi-Natural Experiment on Estimize*

Qin Li, Hong Kong Polytechnic University

Ben Lourie, University of California, Irvine

Siew Hong Teoh, University of California, Irvine

Discussant: Joonho Lee, California State Polytechnic University, Pomona

*Earnings Manipulation or Investor Attention—Why Does the Market Discount Earnings Announced Late?*

Linda H. Chen, University of Idaho

George J. Jiang, Washington State University

Kevin X. Zhu, Xi'an Jiaotong-Liverpool University

Discussant: George Ruch, University of Denver

*Disclosure with Uncertainty About Investors' Response: Evidence from M&A Conference Calls*

Youngki Jang, University of Nebraska at Omaha

Suresh Radhakrishnan, The University of Texas at Dallas

Discussant: Xiangpei Chen, George Washington University

*Do Firms Use Earnings Call to Gain an Advantage in Collective Bargaining?*

Matt Bjornsen, University of Nebraska at Kearney

Chuong Do, University of Nevada, Reno

Thomas C. Omer, University of Nebraska–Lincoln

Discussant: Eliza Zhang, University of Washington, Tacoma

5:15 pm–6:15 pm

**Reception**  
Room



**Saturday, April 25, 2020**

**0:00 am–0:00 pm**

**Registration**  
Room

**7:00 am–8:00 am**

**Breakfast**  
Room

**8:00 am–9:40 am**

**Concurrent Sessions**

**4.01: Blockchain: Bridging the Profession - Education Gap with Instructional Scaffolding**  
Room

*Personal Development - 2.0 CH*

Presenter: Kimberly S. Church, University of Missouri–Kansas City

**4.02: The Changing Landscape of Accounting Education: Level Up Your Teaching Effectiveness with Technology**  
Room

*Information Technology - 2.0 CH*

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

**4.03: Practical Techniques for Course Management: Student Learning, Presentation and Facilitation Skills, Academic Integrity, and Your Questions, a Classroom Management Bootcamp**  
Room

*Personal Development - 2.0 CH*

Presenter: Karen Osterheld, Bentley University

**4.04: Research Relevance: Impacting the Future Panel**  
Room

*Personal Development - 2.0 CH*

Moderator:

Panelists: Mark DeFond, University of Southern California  
Dawn Matsumoto, University of Washington  
Terry J. Shevlin, University of California, Irvine  
Ryan J. Wilson, University of Oregon

## Saturday, April 25, 2020

8:00 am–9:40 am

### 4.05: Research with an Impact on Scholarship: How to Make an Impact on Accounting Teaching and Learning

Room

*Accounting - 2.0 CH*

Moderator: Sudha Krishnan, California State University, Long Beach

*Using Storytelling to Apply Lessons from PCAOB Enforcements*

Terri L. Herron, University of Montana

Casey McNellis, Gonzaga University

*Improving the Employability of Accounting Graduates Using a Reflective Learning Framework*

Amitav Saha, The University of Notre Dame Australia

*Selling a Small Business After Tax Reform: A Teaching Case for Accounting and Financial Planning Students*

Nathan A. Oestreich, San Diego State University

John R. Cooper, California State University, Los Angeles

*An Alternative Method to Debits and Credits in Accounting: Reconstructing the Accounting Equation for Friendlier Use*

Lana Sami Nino, Whittier College

*Self-Regulatory Peer Review as a Mechanism for Audit Quality: A Synthesis of the Literature*

Alan Reinstein, Wayne State University

Natalie T. Churyk, Northern Illinois University

Barbara Apostolou, West Virginia University

9:40 am–10:10 am

**Break**

Room

10:10 am–11:50 am

### Concurrent Sessions

#### 5.01: Robotic Process Automation—What, How, When, and Where?

Room

*Information Technology - 2.0 CH*

Presenters: Ann C. Dzurainin, Northern Illinois University

David A. Wood, Brigham Young University

## Saturday, April 25, 2020

10:10 am–11:50 am

### 5.02: Data Analytics Best Practices: Hands-On, Bring your Computer

Room

*Specialized Knowledge - 2.0 CH*

*How to Use AI Apps to Unleash the Power of Your Audit Program*

Deniz A. Appelbaum, Montclair State University

*Data Analytics for Accounting Professors Explained in Plain English and Cartoons*

Kristine M. Brands, United States Air Force Academy

### 5.03: Focus on Best Teaching Practices

Room

*Specialized Knowledge - 2.0 CH*

*Preparing Accountants for the Future: AICPA Guidance for Critical Thinking in Your Classroom*

Susan K. Wolcott, Independent Scholar

### 5.04: Research Paper Workshopping Session

Room

*Personal Development - 2.0 CH*

Moderators: Kimberly S. Church, University of Missouri–Kansas City

Angela W. Spencer, Oklahoma State University

*Are Hurricanes Extraordinary or Simply Special? Determinants of Nonrecurring Items in the Government Setting*

Xiangpei Chen, George Washington University

Angela K. Gore, George Washington University

James Potepa, George Washington University

*Auditor-Provided Tax Services and Clients' Tax Avoidance: Do Auditors Draw a Line in the Sand for Tax Advisory Services?*

Wayne L. Nesbitt, Michigan State University

Anh V. Persson, Michigan State University

Joanna Shaw, Michigan State University

*Compression in Performance Evaluation: The Interactive Effect of Accountability and Measure Type*

Mengjiao Nancy Du, California State Polytechnic University, Pomona

Bernard Wong-On-Wing, Washington State University

*Incorporating an Analytics Mindset into Audit Curriculum: A Review for Auditing Educators*

Yan Luo, San Diego State University

*Lifting the Banking Veil: Credit Standards' Harmonization through Lending Transparency*

Jung Koo Kang, University of Southern California

## Saturday, April 25, 2020

10:10 am–11:50 am

*Paid-In Capital, Earned Capital, and Cross-Sectional Differences in Financial Risk*

Mary S. Hill, Kennesaw State University  
Richard A. Price, The University of Oklahoma  
George Ruch, University of Denver

*Strategic Alignment in the Laboratory: Performance Effects Across Objectives*

Hayden Gunnell, Brigham Young University  
Steven D. Smith, Brigham Young University  
Travis Steadman, Brigham Young University

*Strategically Investing in Social Capital to Insure for Future Mishaps: Evidence from Executive Compensation Clawback Provisions*

Joonil Lee, Kyung Hee University  
Peter SH. Oh, McGill University  
Patrick Woong Ryu, The University of Georgia  
Jingjing Zhang, McGill University

*Tax Related SEC Comment Letters and Corporate Foreign Cash Disclosures*

Yun-Sheng Chen, University of the Pacific  
Wei-Chuan Kao, National Taiwan University

*The Relationship Between Auditor Tenure, Compensation, and Audit Quality: Evidence from India Prior to Impending Mandatory Rotations*

California Polytechnic State University, San Luis Obispo  
Nemiraja Jadyappa, Birla Institute of Technology and Science, Pilani  
Ram Kumar Kakani, Indian Institute of Management

*We are Volunteers—Does Due Diligence Still Matter?*

Christine Kuglin, Eastern Washington University  
Amy Cardillo, Metropolitan State University of Denver  
Andrew Holt, Metropolitan State University of Denver

**5.05: Research with an Impact on Scholarship: How Accounting Impacts Decision Making Room**

*Accounting - 2.0 CH*

Moderator: Jundong Wang, San Diego State University

*Institutional Common Ownership and Cost of Equity Capital*

Xiaoran Ni, Xiamen University  
Sirui Yin, Miami University

## Saturday, April 25, 2020

10:10 am–11:50 am

*Innovations and Earnings Non-Synchronicity: Evidence from Industry M&A Activities*

Shih-Chu Chou, San Francisco State University

Yu-Fang Chu, The University of Texas at Dallas

*SFAS 157 Fair Values, the Learning Hypothesis, and the Informational Role of Stock Prices*

Mohamed Elbannan, Minnesota State University Moorhead

*The Impact of Creditor Shareholder Conflict on Stock Price Crash Risk*

Joonil Lee, Kyung Hee University

Peter SH. Oh, McGill University

Satish Sahoo, University of Southern California

*Executive Gender Pay Gaps in Nonprofit Organizations*

Andrew Finley, Claremont McKenna College

Curtis Hall, Drexel University

Amanda Marino, Drexel University

11:50 am–1:20 pm

### Lunch Break

On Your Own

1:30 pm–4:50 pm

### Concurrent Sessions

#### **6.01: Integrating Data Analytics into Your Accounting Courses: A Hands-On Workshop** Room

*Information Technology - 4.0 CH*

Presenters: Kimberly S. Church, University of Missouri–Kansas City

Guido L. Geerts, University of Delaware

Gail Hoover King, Washburn University

#### **6.02: Implementing Robotic Process (RPA) for Beginners: A Hands-On Workshop** Room

*Information Technology - 4.0 CH*

Presenters: Ann C. Dzurainin, Northern Illinois University

Wendy Tietz, Kent State University

#### **6.03: EYARC's Analytics Mindset Case: "Bank Investment Portfolios" Using Tableau: A Hands-On Workshop** Room

*Information Technology - 4.0 CH*

Presenters: Catherine Banks, EY

Scott Ematt, Arizona State University