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American Accounting Association is registered with the National Association of State Boards of Accountancy (NASBA), as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org
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<tr>
<td>Arizona State University and The University of Arizona Networking Mixer</td>
<td>Sunday, Aug 7, 2016</td>
<td>4:30 pm–6:30 pm</td>
<td>Hilton, 2nd Floor, Regent</td>
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<tr>
<td>University of Illinois Alumni/Faculty Reception</td>
<td>Sunday, Aug 7, 2016</td>
<td>5:00 pm–7:00 pm</td>
<td>Hilton, 2nd Floor, Gramercy East</td>
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<tr>
<td>University of Missouri Reception</td>
<td>Sunday, Aug 7, 2016</td>
<td>5:30 pm–7:30 pm</td>
<td>Hilton, Concourse Level, Concourse G</td>
</tr>
<tr>
<td>International Accounting Section Member Reception</td>
<td>Sunday, Aug 7, 2016</td>
<td>6:00 pm–8:00 pm</td>
<td>Hilton, Concourse Level, Concourse A</td>
</tr>
<tr>
<td>CPA Canada/CAAA Reception</td>
<td>Sunday, Aug 7, 2016</td>
<td>6:00 pm–8:00 pm</td>
<td>Hilton, 3rd Floor, Mercury Rotunda</td>
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<tr>
<td>EY Cocktail Reception</td>
<td>Sunday, Aug 7, 2016</td>
<td>7:00 pm–9:00 pm</td>
<td>Hilton, 2nd Floor, Murray Hill East</td>
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<tr>
<td>Virginia Tech Reception</td>
<td>Sunday, Aug 7, 2016</td>
<td>7:00 pm–9:30 pm</td>
<td>Hilton, 4th Floor, New York</td>
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<td>The Hong Kong Polytechnic University Reception</td>
<td>Sunday, Aug 7, 2016</td>
<td>7:30 pm–9:30 pm</td>
<td>Hilton, 4th Floor, East</td>
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<tr>
<td>Abacus Cocktail Reception</td>
<td>Sunday, Aug 7, 2016</td>
<td>8:00 pm–10:00 pm</td>
<td>Hilton, 4th Floor, Lincoln</td>
</tr>
<tr>
<td>Academy of Accounting Historians Ice Cream Social</td>
<td>Sunday, Aug 7, 2016</td>
<td>9:00 pm–10:30 pm</td>
<td>Hilton, 3rd Floor, Mercury Ballroom</td>
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<tr>
<td>Deloitte Dessert Reception</td>
<td>Monday, Aug 8, 2016</td>
<td>7:00 AM–8:15 AM</td>
<td>Hilton, 2nd Floor, Murray Hill East</td>
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<tr>
<td>CAQ Accounting Doctoral Scholars Breakfast</td>
<td>Monday, Aug 8, 2016</td>
<td>5:00 pm–6:30 pm</td>
<td>Hilton, 2nd Floor, Murray Hill East</td>
</tr>
<tr>
<td>AICPA Fellowship for Minority Students and PCIEC</td>
<td>Monday, Aug 8, 2016</td>
<td>5:30 pm–7:30 pm</td>
<td>Hilton, 2nd Floor, Murray Hill East</td>
</tr>
<tr>
<td>USC Leventhal Alumni Reception and Dinner</td>
<td>Monday, Aug 8, 2016</td>
<td>8:00 pm–10:00 pm</td>
<td>Hilton, Lobby Level, Herb &amp; Kitchen, Private Dining Room 2</td>
</tr>
<tr>
<td>BYU Reception</td>
<td>Monday, Aug 8, 2016</td>
<td>8:00 pm–10:00 pm</td>
<td>Hilton, 2nd Floor, Gramercy West</td>
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<tr>
<td>Michigan State University Alumni Reception</td>
<td>Monday, Aug 8, 2016</td>
<td>8:00 pm–10:00 pm</td>
<td>Hilton, 4th Floor, New York</td>
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</table>
## OTHER ACTIVITIES

<table>
<thead>
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<th>Date</th>
<th>Time</th>
<th>Event Description</th>
<th>Location</th>
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<tr>
<td><strong>MONDAY, AUGUST 8, 2016, 8:00 PM–10:00 PM</strong></td>
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<td>CAPANA Reception</td>
<td>Hilton, 2nd Floor, Beekman</td>
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<tr>
<td><strong>MONDAY, AUGUST 8, 2016, 8:00 PM–11:00 PM</strong></td>
<td></td>
<td>Grant Thornton Reception (By Invitation Only)</td>
<td>Sheraton, 2nd Floor, Empire West</td>
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<tr>
<td><strong>MONDAY, AUGUST 8, 2016, 8:30 PM–10:00 PM</strong></td>
<td></td>
<td>Florida State University Reception</td>
<td>Hilton, 2nd Floor, Gibson</td>
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<td><strong>MONDAY, AUGUST 8, 2016, 9:00 PM–MIDNIGHT</strong></td>
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<td>Indiana University/University of Washington Reception</td>
<td>Sheraton, 2nd Floor, Empire East</td>
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<td><strong>MONDAY, AUGUST 8, 2016, 9:30 PM–11:30 PM</strong></td>
<td></td>
<td>University of Michigan Reception Accounting Group Reception</td>
<td>Sheraton, 2nd Floor, Central Park West</td>
</tr>
<tr>
<td><strong>TUESDAY, AUGUST 9, 2016, 7:00 AM–8:00 AM</strong></td>
<td></td>
<td>AICPA Academic Champions Breakfast</td>
<td>Hilton, 2nd Floor, Murray Hill East</td>
</tr>
<tr>
<td><strong>TUESDAY, AUGUST 9, 2016, 7:00 AM–8:15 AM</strong></td>
<td></td>
<td>Institute of Management Accountants Breakfast</td>
<td>Sheraton, 2nd Floor, Empire East</td>
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<tr>
<td><strong>TUESDAY, AUGUST 9, 2016, 7:00 AM–8:30 AM</strong></td>
<td></td>
<td>University of Pittsburgh/Katz CBA Breakfast</td>
<td>Hilton, Concourse Level, Concourse B</td>
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<tr>
<td><strong>TUESDAY, AUGUST 9, 2016, 5:30 PM–7:00 PM</strong></td>
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<td>Accounting Doctoral Students Reception</td>
<td>Hilton, 3rd Floor, Mercury Rotunda</td>
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<tr>
<td><strong>TUESDAY, AUGUST 9, 2016, 5:45 PM–7:00 PM</strong></td>
<td></td>
<td>European Accounting Review Reception</td>
<td>Hilton, 4th Floor, Hudson</td>
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<td><strong>TUESDAY, AUGUST 9, 2016, 5:45 PM–7:30 PM</strong></td>
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<td>Harvard Business School Reception</td>
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<td><strong>TUESDAY, AUGUST 9, 2016, 7:00 PM–10:00 PM</strong></td>
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<td>University of Rochester—Reception for Jerry Zimmerman</td>
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<td><strong>TUESDAY, AUGUST 9, 2016, 8:00 PM–10:00 PM</strong></td>
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<td>Penn State University Reception</td>
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<td><strong>WEDNESDAY, AUGUST 10, 2016, 6:45 AM–8:00 AM</strong></td>
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<td>CGMA Breakfast</td>
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<tr>
<td><strong>WEDNESDAY, AUGUST 10, 2016, 7:00 AM–8:15 AM</strong></td>
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<td>Ole Miss Breakfast</td>
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Bruce Behn, Presiding

ANNUAL MEETING PROGRAM ADVISORY COMMITTEE

Members
Bruce Behn, The University of Tennessee, Knoxville, AAA President
Tracey Sutherland, AAA Executive Director
Erlinda Jones, AAA Senior Director, Meetings and Programs

Education Chair
Markus Ahrens, St. Louis Community College, Meramec

SECTION-SPONSORED CONCURRENT SESSIONS TEAM

Accounting Behavior and Organizations
Andrew Reffett, Miami University

Accounting Historians
Barbara Merino, University of North Texas

Accounting Information Systems
Jian Cao, Florida Atlantic University
Juergen Sidgman, University of Wisconsin—Oshkosh

Accounting Programs Leadership Group
Elizabeth Oliver, Washington & Lee University

American Taxation Association
Mark A. Jackson, University of Nevada, Reno
Amy Hageman, Kansas State University

Auditing
Brian Bratten, University of Kentucky
Lisa Gaynor, University of South Florida
Barbara Grein, Drexel University
Nate M. Stephens, Utah State University
David A. Wood, Brigham Young University
Jian Zhou, University of Hawaii at Manoa

Diversity
Helen Brown-Liburd, Rutgers, The State University of New Jersey, New Brunswick

Financial Accounting and Reporting
Holly Yang, Singapore Management University
Elizabeth Chuk, University of Southern California
Peter Demerjian, University of Washington
Nerissa C. Brown, University of Delaware

Forensic Accounting
Curtis Nicholls, Bucknell University

Gender Issues and Worklife Balance
L. Murphy Smith, Murray State University

Government and Nonprofit
Kenneth Smith, Central Washington University—Des Moines
Tammy Waymire, Northern Illinois University

International Accounting
Ling-Tai (Lynette) Chou, National Chengchi University
Thomas A. Lechner, Eastern Michigan University
Management Accounting
Brian Cadman, The University of Utah
Susan Kulp, The George Washington University

Public Interest
Lois S. Mahoney, Eastern Michigan University

Strategic and Emerging Technologies
Daniel O’Leary, University of Southern California

Teaching, Learning and Curriculum
Daniel Jones, Assumption College

Two-Year College
Sidney Askew, Borough of Manhattan Community College—CUNY
Markus Ahrens, St. Louis Community College, Meramec
LIST OF EXHIBITORS

The Exhibit Hall is a hub of activity with refreshment breaks, the Early Bird Reception, the “Passport to Prizes” program, and raffle drawings taking place there. The Exhibit Hall provides the perfect place to mix and mingle with colleagues and friends, and to meet out exhibiting partners.

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<td>American Institute of CPAs</td>
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<td>Armond Dalton Publishers, Inc.</td>
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<td>S&amp;P Global Market Intelligence</td>
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<td>Surgent CPA Review</td>
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<td>The Institute of Internal Auditors (IIA)</td>
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<td>Wolters Kluwer</td>
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At-Large Panel Sessions

The Annual Meeting is an opportunity for members from around the world who are committed to the accounting profession to share ideas and learn about emerging issues. To facilitate these exchanges, the AAA Management Team has worked with members to develop a series of At-Large Panels that help us celebrate the AAA's Centennial by looking at how accounting has affected our history and looking toward our goal of becoming a learned profession.

Together, these panels reflect the meeting’s theme by providing members the opportunity to help all of us grow in our roles in the academy and practice, and reach our goal of being influential global Thought Leaders in Accounting.

Monday, August 8

10:15 am–11:45 am
1.01 Continuing the Conversation: History and Future of Accounting
1.02 Prospectus from New York City: Financial Capital of the World
1.03 Importance of Academic Research in SEC Rulemaking
1.04 The Cook Prize: Celebrating Superior Teachers

2:00 pm–3:30 pm
2.01 Special Presidential Panel: Past Chairs Reflect on the Role and Impact of the Financial Accounting Standards Board
2.04 Pursuit of Data Driven Decisions: Improving Student Engagement and the ROI of an Accounting Degree

4:00 pm–5:30 pm
3.01 Staying Engaged: Life after Retirement
3.02 COSO’S New Enterprise Risk Management Framework: The Next Frontier?
3.03 Accounting in the Information Economy: Valuation of Intangible Assets – The Auditing, Financial, and Managerial Implications
3.04 Best Practices for Teaching Introductory Courses
3.05 Trueblood Mini-Seminar: Effective Learning through the Trueblood Case Study Series
Tuesday, August 9

10:15 am–11:45 am
4.01 Continuing the Conversation: How to Become a Learned Profession by 2036
4.02 Accounting IS Big Data: Model Cases, Courses, and Curricula

2:00 pm–3:30 pm
5.01 Changing Faculty Mix: Opportunities and Challenges
5.02 The Voluntary Application of IFRS in Japan and Considerations for Future Mandatory Application
5.03 Teaching with Academic Codification
5.04 Teaching Award Winners: Bea Sanders, George Krull, and Mark Chain Awards

4:00 pm–5:30 pm
6.01 Developing Our Publications Ethics Policies: Opportunities for Input
6.02 Visualization: A Picture Is Worth a Thousand Words
6.03 Big Data Cases in the Classroom

Wednesday, August 10

10:15 am–11:45 am
7.01 Continuing the Conversation: The Role of the Accounting Academy in Society
7.02 Should We All Be Chasing the Same Three Journals?
7.03 Emerging Educational Models and Business Implications
7.04 Technology and Today's Classroom

2:00 pm–3:30 pm
8.01 2016 Innovation in Accounting Education Award Winners
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<th>Time</th>
<th>Event Description</th>
<th>Location</th>
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</table>
| FRIDAY, AUGUST 5, 2016 |               | **7:00 AM–8:00 AM**  
Registration, Pre-Conference Workshop 1 Only  
Hilton, 3rd Floor, Mercury Ballroom Foyer |                                |
|                   |               | **8:00 AM–4:00 PM**  
Pre-Conference Workshop 1  
See your registration materials for Pre-Conference Workshop room listings. |                                |
|                   |               | **5:00 PM–7:00 PM**  
Registration  
Member Services  
Service Project  
Hilton, 2nd Floor, Promenade |                                |
| SATURDAY, AUGUST 6, 2016 |               | **7:00 AM–6:00 PM**  
Registration  
Member Services  
Service Project  
Hilton, 2nd Floor, Promenade |                                |
|                   |               | **8:00 AM–5:30 PM**  
Pre-Conference Workshops (Sessions 2 through 11)  
See your registration materials for Pre-Conference Workshop room listings.  
Conference on Teaching and Learning in Accounting (CTLA)  
Hilton, 3rd Floor, Trianon Ballroom |                                |
| SUNDAY, AUGUST 7, 2016 |               | **7:00 AM–7:00 PM**  
Registration  
Member Services  
Service Project  
Hilton, 2nd Floor, Promenade |                                |
|                   |               | **8:00 AM–12:00 PM**  
Conference on Teaching and Learning in Accounting (CTLA)  
Hilton, 2nd Floor, Gramercy |                                |
|                   |               | **8:00 AM–4:30 PM**  
21st Annual Ethics Research Symposium  
See your registration materials for Pre-Conference Workshop room listings. |                                |
|                   |               | **8:00 AM–5:30 PM**  
Pre-Conference Workshops (Sessions 12 through 34)  
See your registration materials for Pre-Conference Workshop room listings. |                                |
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<th>Time</th>
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| 9:00 AM–3:00 PM | Career Center  
Hilton, 3rd Floor, America's Hall II |
| 12:00 PM–1:00 PM | Ethics Research Symposium Luncheon (included with Pre-Conference Workshop 12; ticket required)  
Hilton, 2nd Floor, Regent |
| 3:00 PM–7:00 PM | Exhibits  
Hilton, 3rd Floor, America's Hall I  
Member Services  
Hilton, 3rd Floor, America's Hall I |
| 4:30 PM–7:00 PM | Career Fair  
Hilton, 3rd Floor, Promenade |
| 5:30 PM–7:00 PM | Early Bird Reception  
Hilton, 3rd Floor, America's Hall I  
Dinner on Your Own |

**MONDAY, AUGUST 8, 2016**

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<tr>
<th>Time</th>
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</tr>
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</table>
| 6:45 AM–8:15 AM | SECTION BREAKFAST WITH BUSINESS MEETING (ticket required for breakfast)  
Teaching, Learning and Curriculum Section  
Speaker: To Be Announced  
Hilton, 3rd Floor, Trianon Ballroom  
Strategic and Emerging Technologies Section  
Hilton, Concourse Level, Concourse G |
| 7:00 AM–5:00 PM | Registration  
Hilton, 2nd Floor, Promenade  
Member Services  
Hilton, 2nd Floor, Promenade  
Service Project  
Hilton, 2nd Floor, Promenade |
| 8:00 AM–12:15 PM | Exhibits  
Hilton, 3rd Floor, America's Hall I  
Member Services  
Hilton, 3rd Floor, America's Hall I |
| 8:00 AM–6:00 PM | Career Center  
Hilton, 3rd Floor, America's Hall II |
MONDAY, AUGUST 8, 2016

8:25 AM–9:45 AM

Opening Plenary Session: The History and Future of Accounting
Hilton, 3rd Floor, Grand Ballroom
Speakers: John Steele Gordon, Business and Economic Historian
Vinnie Mirchandani, President of Deal Architect Inc.
The Changing Human-Machine Balance: Implications for the Accounting Profession

Award Presentations:
The J. Michael and Mary Anne Cook Prize
G. Peter Wilson, Boston College
Billie M. Cunningham, The University of Missouri
Markus Ahrens, St. Louis Community College, Meramec

Seminal Contributions to Accounting Literature Award
Richard G. Sloan, University of California, Berkeley

Outstanding Service Award
Michael A. Diamond, University of Southern California

MONDAY PLENARY SPEAKER

Vinnie Mirchandani
President of Deal Architect Inc.

Vinnie Mirchandani has been called “The King of Wow” for his keen eye for technology-enabled innovation. His blog, New Florence. New Renaissance has cataloged over 4,000 posts of innovative products, projects, and people in work, life, and play. His books, The New Technology Elite, The New Polymath, and The Digital Enterprise (written for Karl Heinz Streibich) have been widely praised as “innovation firehoses.” His latest books, SAP Nation and SAP Nation 2.0, are more investigative but carry his trademark style, which is case-study heavy. His books draw on the breadth of his blogs, extensive research, and a global perspective from his travels to over 50 countries.

He is President of Deal Architect Inc., a technology advisory firm. The firm helps clients take advantage of disruptive trends like cloud computing and business process outsourcing (BPO) before they go mainstream. Between this firm and previous role at the technology research firm, Gartner, he has helped clients evaluate and negotiate over $10 billion in technology contracts.

He spent his early career at Price Waterhouse, first as an accountant, then as a technology consultant (that division is now part of IBM). He has been quoted in most major technology and business publications, and he has presented at a wide range of industry events.

9:00 AM–5:00 PM

Member Services
Sheraton, Lower Level

Coffee Break
Hilton, 3rd Floor, Americas Hall I
Sheraton, 2nd Floor, Metropolitan Ballroom Foyer

9:45 AM–10:15 AM

Effective Learning Strategies I (see separate listing on page 93)
Hilton, 3rd Floor, Promenade

Research Interaction Forum I (see separate listing on pages 100-102)
Hilton, 3rd Floor, Promenade

10:15 AM–11:45 AM

SECTION BUSINESS MEETINGS

American Taxation Association
Hilton, 2nd Floor, Gibson

Financial Accounting and Reporting Section
Sheraton, 2nd Floor, Central Park East
MONDAY PLENARY SPEAKER

John Steele Gordon
Business and Economic Historian

John Steele Gordon was born in New York City in 1944 into a family long associated with the city and its financial community. Both his grandfathers held seats on the New York Stock Exchange. He was educated at Millbrook School and Vanderbilt University, graduating with a B.A. in history in 1966.

After college he worked as a production editor for Harper & Row (now HarperCollins) for six years before leaving to travel, driving a Land-Rover from New York to Tierra del Fuego, a nine-month journey of 39,000 miles. This resulted in his first book, Overlanding. Altogether he has driven through forty-seven countries on five continents.

After returning to New York he served on the staffs of Congressman Herman Badillo and Robert Garcia. He has been a full time writer for the last thirty years. His second book, The Scarlet Woman of Wall Street, a history of Wall Street in the 1860s, was published in 1988.


His next book, An Empire of Wealth: The Epic History of American Economic Power, published in 2004, is a history of the American economy. It is used in a number of college American history classes and remains in print.


He has been a commentator on Marketplace, the public radio business news program heard on more than two hundred stations throughout the country. He has appeared on numerous other radio and television shows, including New York: A Documentary Film by Ric Burns, Business Center, Larry King Live, On the Record with Greta Van Susteren, and Squawk Box on CNBC, The News Hour with Jim Lehrer on PBS, 20/20 on ABC, and Mort Miller on Bloomberg. He was a guest in 2001 on a live, two-hour edition of Booknotes with Brian Lamb on C-SPAN. He recently appeared on two History Channel specials entitled “Crash: The Next Great Depression?” and “Ripped Off: Madoff and the Scamming of America.” He has been a consultant and “talking head” in such recent documentaries as Peter Cooper: Mechanic to Millionaire and Rediscovering Alexander Hamilton. He appeared on a John Stossel “Myths, Lies, and Downright Stupidity” special on Fox Business Channel in 2013. In 2014 he was a consultant for the WE the Economy project (www.wetheeconomy.com) for Cinelan, appearing in several of the episodes.

In recent years he has spoken before such groups as the Fund for American Studies, the International Facility Management Association, the American Accounting Association, the Mercatus Institute Chiefs of Staff Retreat, the New York Historical Society, Maricopa Community Colleges, the Federalist Society, Stanford University Law School’s Constitutional Law Center, Hillsdale College, University of Missouri-St. Louis, and Trinity College. He participated in an Intelligence Squared debate in March, 2009. In August, 2009, he traveled to China to give a series of speeches to that country’s financial community, under the sponsorship of the newspaper China Times. He has lectured on cruises for both Commentary magazine and Hillsdale College. He recently participated in an academic colloquium at the Alexander Hamilton Institute for the Study of Western Civilization in Clinton, New York.

His next book will be out in February 2016 and is entitled Washington’s Monument: And the Fascinating History of the Obelisk. Mr. Gordon lives in North Salem, New York. His email address is jsg@johnsteelegordon.com.

10:15 AM–11:45 AM

PANEL SESSIONS

1.01 Continuing the Conversation: History and Future of Accounting
Hilton, 2nd Floor, Regent
Moderator: Stephen Moehrle, University of Missouri-St. Louis
Panelists: John Steele Gordon, Business and Economic Historian
Vinnie Mirchandani, Deal Architect Inc.
Karen V. Pincus, University of Arkansas
Gregory B. Waymire, Emory University
Passport to Prizes and Exhibit Hall Activities

Don’t forget to visit our exhibitors to get stickers on your Passport Card (found in your registration materials) to be eligible to win great prizes at the Tuesday afternoon drawing!

Passport to Prizes
Don’t miss the opportunity to participate in the AAA Exhibit Hall Passport to Prizes Program! Take the card you received with your registration materials with you to the Exhibit Hall and visit our exhibitors to have them place a sticker on your Passport Card. Get at least 10 stickers on your card and then drop off your completed passport at the AAA booth by 3:00 pm on Tuesday, August 9. You’ll be entered into a drawing to win some really cool prizes—including a set of Beats Studio Headphones and a $100 American Express Gift Card. You must be present in the Exhibit Hall during the afternoon refreshment break drawing on Tuesday, August 9, at approximately 3:45 pm to win.

Early Bird Reception in the Exhibit Hall
Sunday, August 7, 5:30 pm–7:00 pm
Join us Sunday night to meet with our exhibitors and review their products. This year you will be able to stroll back and forth between the Career Fair and the Exhibit Hall. The reception will feature fun, food, and drinks. You will have the opportunity to get to know the exhibitors and get reacquainted with friends and colleagues from past meetings.

Win a 4-Night Stay for the 2017 Annual Meeting
This year there are two prize drawings for complimentary four-night stays for two at the Manchester Grand Hyatt San Diego and another for nights at the Marriott Marquis San Diego Marina for the 2017 Annual Meeting. To enter the drawing simply deposit one half of the two-part ticket you received in your meeting materials, in the drum at the AAA booth by 9:55 am on Tuesday, August 9. Bring your half of the ticket to the Exhibit Hall during the morning break on Tuesday, August 9 for the 10:00 am drawing.

Exhibit Hall Hours
Sunday: 3:00 pm–7:00 pm
Monday: 8:00 am–12:15 pm and 1:30 pm–5:00 pm
Tuesday: 8:00 am–12:15 pm and 1:30 pm–4:30 pm
1.02 **Prospectus from New York City: Financial Capital of the World**  
**Hilton, 2nd Floor, Gramercy West**  
**Moderator:** Shivaram Rajgopal, Columbia University  
**Panelists:**  
- Hamid Mehran, Federal Reserve Bank of New York  
- Luigi Zingales, The University of Chicago  
- Anjan Thakor, Washington University in St. Louis  

1.03 **Importance of Academic Research in SEC Rulemaking**  
**Sheraton, 2nd Floor, Metropolitan West**  
**Moderator:** Judy Beckman, Securities and Exchange Commission  
**Panelists:**  
- Ying Compton, Securities and Exchange Commission  
- Vanessa Countryman, Securities and Exchange Commission  
- Christine Nolder, Securities and Exchange Commission  
- Kevin Stout, Securities and Exchange Commission  

1.04 **The Cook Prize: Celebrating Superior Teachers**  
**Hilton, 3rd Floor, Mercury Ballroom**  
**Moderator:** Susan Crosson, Director of the Center for Advancing Accounting Education, American Accounting Association  
**Panelists:**  
- Markus Ahrens, St. Louis Community College, Meramec  
- Nancy Bagranoff, University of Richmond  
- Billie M. Cunningham, University of Missouri  
- Michael A. Diamond, University of Southern California  
- G. Peter Wilson, Boston College  

1.05 **Ideas for Implementing AACSB Standard A7**  
**Hilton, 2nd Floor, Sutton North**  
**Moderator:** Diane Janvin, Iowa State University  
**Panelists:**  
- Jon S. Davis, University of Illinois at Urbana–Champaign  
- Guido L. Goerts, University of Delaware  
- Diane Janvin, Iowa State University  
- Tina M. Loraas, Auburn University  
- Robyn Raschka, University of Nevada, Las Vegas  

1.06 **Current Issues in Auditing**  
**Hilton, 2nd Floor, Sutton South**  
**Moderator:** Cindy Fornelli, Center for Audit Quality  
**Panelists:**  
- Jeffrey Burgess, Grant Thornton  
- Steven Glover, Brigham Young University  
- Helen Munter, PCAOB  
- David Kane, EY  

1.07 **Cross-Cutting Measurement Issues**  
**Sheraton, 2nd Floor, Empire East**  
**Moderator:** Mary Tokar, IASB  
**Panelists:**  
- Ann Tarca, The University of Western Australia  
- Alfred Wagenhofer, University of Graz  
- Michael Wells, Independent Accountancy Education Consultant  
- Tatsumi Yamada, KPMG/Chuo University  

1.08 **Effectively Engaging Students in Large Introductory Accounting Classes**  
**Hilton, 2nd Floor, Beekman**  
**Moderator:** Jeff Reinking, University of Central Florida  
**Panelists:**  
- Jennifer Cainas, University of South Florida  
- Peter Deamerian, University of Washington  
- Rina M. Hirsch, Hofstra University  
- Wendy Tietz, Kent State University  

1.09 **Next Generation of Accountants: Implementing the Pathways Vision Model**  
**Hilton, 2nd Floor, Sutton Center**  
**Moderator:** Tracie Miller-Nobles, Austin Community College  
**Panelists:**  
- Gail Hoover King, Purdue University Northwest  
- Tracie Miller-Nobles, Austin Community College
The 2016 AAA Career Center at the Annual Meeting
August 7 – August 10
Uniting Talent with Opportunity

The Career Center at the Annual Meeting is the AAA’s largest recruiting event, where applicants and institutions can make connections! The Career Center at the Annual Meeting will begin on site on August 7 with two on-site events.

Career Fair
A great opportunity to meet people, collect resumes, and schedule interviews. This fun, sociable event is open to all registered meeting attendees.

The Career Fair will take place at the New York Hilton, 3rd floor, Promenade
Sunday, August 7, 4:30 pm–7:00 pm

Interview Hall
Get connected here! By registering, employers can search for candidates and schedule appointments in the Interview Hall. This year featuring more privacy with three draped walls around each interview table. Open Sunday through Wednesday and located in the New York Hilton Midtown, 3rd Floor, America’s Hall II.

Sunday, August 7, 9:00 am–3:00 pm
Monday, August 8, 8:00 am–6:00 pm
Tuesday, August 9, 8:00 am–6:00 pm
Wednesday, August 10, 8:00 am–11:00 am

www.aaahq.org/career-center
1.10 Factors That Moderate the Effects of Disclosures
Hilton, 4th Floor, East
Moderator: Chad Simon, Utah State University
Discussant: Cassandra Estep, University of Illinois at Urbana-Champaign
Do Video Disclosure Practices Enhance Disclosure Credibility? Nicole L. Cade, University of Washington; Kim Ikuta-Mendoza, University of Washington; Lisa Koonce, The University of Texas at Austin
Discussant: To Be Announced
The Effect of a Cautionary Notice on Investors’ Reactions to More and Less Readable Disclosures. Lisa Koonce, The University of Texas at Austin; Zheng Leitter, The University of Texas at Austin; Brian White, The University of Texas at Austin
Discussant: Timothy J. Fogarty, Case Western Reserve University

1.11 Auditor Detection of Fraud
Hilton, 2nd Floor, Gramercy East
Moderator: Veena Brown, University of Wisconsin-Milwaukee
Linking Skeptical Judgment with Skeptical Action: Consideration of Potentially Influential Client and Professional Factors. Marc Ortegren, Southern Illinois University Carbondale; Tom Downen, The University of North Carolina at Wilmington; Sarah Kim, UNSW Australia
Discussant: Ashley A. Austin, The University of Georgia
Examining the Impact of Industry Norms on Management Perceptions of Audit Quality under Imprecise Accounting Guidance. Erik S. Boyle, University of Cincinnati
Discussant: To Be Announced
The Use of Personality Traits to Predict Fraud Tendencies. George Gonzalez, University of Lethbridge; Lori S. Kopp, University of Lethbridge
Discussant: Adam Vitalis, Georgia Institute of Technology

1.12 Audit Partner and Client Selection
Hilton, 2nd Floor, Clinton
Moderator: Irina Malascu, University of Central Florida
Effects of Role Play Training on Novice Auditor Evidence Gathering Activities. Evidence from Experiential and Reflective Interventions. Christine Gimbar, DePaul University; J. Gregory Jenkins, Virginia Polytechnic Institute and State University
Discussant: Robert Manley, The University of Tampa
Audit Partner Selection. Joel Owens, University of Nebraska-Lincoln
Discussant: Dana Hollie, Louisiana State University
Client Importance and Auditor Independence: A Test of Gray’s (1988) Secrecy Theory. Md Jahidur Rahman, City University of Hong Kong; Mo Lai Lan Phyllis, City University of Hong Kong
Discussant: D’Arcy Becker, University of Wisconsin—Eau Claire

1.13 Auditor Judgments and Biases
Hilton, 2nd Floor, Bryant
Moderator: Jason Smith, University of Nevada, Las Vegas
The Disclaimer Effect of Disclosing Critical Audit Matters in the Auditor’s Report. Steven J. Kachelmeier, The University of Texas at Austin; Jaime J. Schmidt, The University of Texas at Austin; Kristen Valentine, The University of Texas at Austin
Discussant: Rick Warne, University of Cincinnati
Does Using Specialists Provide Auditors with Safe Harbor Protection for Aggressive Management Estimates? Owen Brown, Baylor University; Jonathan H. Grenier, Miami University; Jonathan S. Pyzoha, Miami University; Andrew Reffett, Miami University
Discussant: To Be Announced
Effect of Transaction Type on Consensus of Auditors’ Decisions in IFRS Era. Tae Sup Shim, University of Seoul; Su Jin Pae, Chung-Ang University; Eugene Choi, University of Seoul
Discussant: To Be Announced

1.14 Board Characteristics
Sheraton, 2nd Floor, Central Park West
Moderator: Zu-Ting Chiu, Norwegian School of Economics
’Til Death Do Us Part: The Long Tenured Directors Puzzle. Stefano Bonini, Stevens Institute of Technology; Justin Deng, New York University; Mascii Ferrari, University of Modena and Reggio Emilia; Rosa John, New York University
Discussant: To Be Announced
What Factors Drive Director Perceptions of Their Board’s Effectiveness? Boris Graysberg, Harvard University; Paul Healy, Harvard University; Rajesh Vijayaraghavan, Harvard University
Discussant: Volkan Muslu, University of Houston
MONDAY, AUGUST 8, 2016

10:15 AM–11:45 AM

Who Joins a Sinking Ship and Why? Some Evidence on Independent Directors Who Join Fraudulent Firms. Martin Bugeja, The University of Technology Sydney; Samir Ghannam, The University of Technology Sydney; Zoltan Paul Matolcsy, The University of Technology Sydney; Helen Spiropoulos, The University of Technology Sydney

Discussant: Na Li, Singapore Management University

1.15 Current Issues in Accounting and Disclosure

Sheraton, Lower Level, Chelsea

Moderator: Joseph Pacelli, Indiana University Bloomington

Federal Judge Ideology: A New Measure of Ex-Ante Litigation Risk. Allen Huang, The Hong Kong University of Science and Technology; Kai Wai Hui, The Hong Kong University of Science and Technology; Reeyam Li, University of Mannheim

Discussant: Joseph Pacelli, Indiana University Bloomington

The Impact of Earnings Announcements on a Firm’s Information Environment. Mark Bradshaw, Boston College; Marlene Plumlee, The University of Utah; Benjamin C. Whipple, The University of Georgia; Tari Lombardi Yohn, Indiana University Bloomington

Discussant: Thomas Steffen, Yale University

1.16 Measures of Conservatism

Sheraton, Lower Level, Sugar Hill

Moderator: Xing Yang, Xi’an Jiaotong University

Evidence on the Construct Validity of Returns-Based Measures of Conditional Conservatism. Cristi A. Gleason, The University of Iowa; Bradford Hefley, The University of Iowa; W. Brad Johnson, The University of Iowa (Emeritus); Samuel Melesa, The University of Iowa

Discussant: Chuchu Liang, Cornell University

Accounting Conservatism Measures and Stock Returns: An Empirical Comparison of a New Income Statement Based Measure of Conservatism to Existing Measures of Accounting Conservatism. Paige D. Bressler, University of West Florida

Discussant: Seil Kim, New York University

1.17 Regulation and Disclosure

Hilton, Concourse Level, Concourse C

Moderator: Po-Chang Chen, Miami University

Did Regulation Fair Disclosure Prevent Information Leakage? Direct Evidence from Intraday Returns to Form 8-K Filings. John L. Campbell, The University of Georgia; Brady J. Twedt, Indiana University Bloomington; Benjamin C. Whipple, The University of Georgia

Discussant: Frank Heflin, The University of Georgia

Industry Entry Barriers and Voluntary Disclosure. Ying Huang, The University of Texas at Austin; Ningzhong Li, The University of Texas at Dallas; Yong Yu, The University of Texas at Austin

Discussant: Mengya Chang, Boston College

Accruals Quality and Cost of Capital: Evidence from the Chinese Stock Market. Kuee Hooi, The University of North Carolina at Charlotte; Tao Ma, University of South Carolina; Guochang Zhang, The Hong Kong University of Science and Technology

Discussant: Shan Wang, Loyola Marymount University

1.18 Analysts’ Forecasting Activities II

Hilton, 2nd Floor, Murray Hill West

Moderator: Shunlan Fang, Kent State University

Strategic Distortions in Analyst Forecasts in the Presence of Short-Term Institutional Investors. Pawel Bilinski, City University London; Douglas Cumming, York University; Lars Hess, Lahore University of Management Sciences; Konstantinos Stathopoulos, The University of Manchester; Martin Walker, The University of Manchester

Discussant: Rafael Rugo, The University of British Columbia

The Effect of a Reg FD Investigation on Conference Call Participation and Analysts’ Forecast Accuracy. Elia Alfonso, Florida International University; Robert S. Hogan, College of Charleston; Ainsley Smith, Florida International University

Discussant: Congrong Li, Singapore Management University

Pre-IPD Communications and Analyst Research: Evidence Surrounding the JOBS Act. Michael Dambra, University at Buffalo, SUNY; Laura Cosares Field, University of Delaware; Matthew Gustafson, The Pennsylvania State University; Kevin Fiscarito, The Pennsylvania State University

Discussant: Shunlan Fang, Kent State University

1.19 Earnings Management

Hilton, Concourse Level, Concourse E

Moderator: Kaleab Mamo, University of Waterloo

The Switch Up: An Examination of Changes in Earnings Management after Receiving SEC Comment Letters. Lauren (Brehm) Cunningham, The University of Tennessee; Bret Johnson, George Mason University; E. Scott Johnson, Virginia Polytechnic Institute and State University; Ling Liscic, George Mason University

Discussant: Terrence Blackburne, University of Washington
The Contagion Effect of Audit Committee Interlocks on the Spread of Substitution between Accruals-Based and Real Earnings Management. Ravi Dharwadkar, Syracuse University; David Harris, Syracuse University; Linna Shi, Binghamton University, SUNY; Nan Zhou, Binghamton University, SUNY
Discussant: Chih-Ying Chen, Singapore Management University
Cultural Differences and Earnings Management Contagion. Nathan Dong, Columbia University
Discussant: David S. Koo, University of Illinois at Urbana–Champaign

1.20 Capital Market Consequences of Accounting Quality
Hilton, Concourse Level, Concourse G
Moderator: To Be Announced
Exchanging the Usefulness of the SEC Filing Review Process: Evidence from Debt Contracting. Lauren M. Cunningham, The University of Tennessee; Roy Schmaderbeck, University of Missouri; Wei Wang, University of Missouri
Discussant: Mengjie Huang, University of Rochester
Market Response to Chief Accounting Officer Hiring Announcements. Savannah Guo, Texas Tech University; Kirsten Cook, Texas Tech University
Discussant: Jason J. Xiao, University of Rochester
SEC Comment Letter Disclosures and Short Selling. Sunghan (Sam) Lee, Iowa State University; Zhejia Ling, Iowa State University; Zabihollah Razaei, The University of Memphis
Discussant: Jing Chen, University at Buffalo, SUNY

1.21 Voluntary Disclosure Theory I
Hilton, 2nd Floor, Rhinelander North
Moderator: To Be Announced
Voluntary Disclosure and Value Relevance of Segment Information. Yutaro Murakami, Keio University; Atsushi Shiiba, Osaka University
Discussant: To Be Announced
How Often Do Managers Withhold Information? Jeremy Bertomeu, Baruch College–CUNY; Paul Ma, University of Minnesota; Ivan Marinovic, Stanford University
Discussant: To Be Announced
Expectations Management. Tsahi Versano, Tel Aviv University; Brett Treeman, University of California, Los Angeles
Discussant: To Be Announced

1.22 External and Internal Monitoring I
Hilton, Concourse Level, Concourse D
Moderator: Wan Wongsunwai, Northwestern University
Disproportionate Insider Control and Firm Performance. Barry Hettler, The College at Brockport, SUNY; Arno Forst, The University of Texas Rio Grande Valley
Discussant: Wan Wongsunwai, Northwestern University
The Informational Role of CEOs at Audit Committee Meetings. Joseph A. Johnston, City University of Hong Kong; John Nowland, Illinois State University
Discussant: Aida Sijamic Wahid, University of Toronto
Why Do Firms in Weak Institutional Environments Adopt Strong Corporate Governance? The Role of Government Regulation. Bin Ke, National University of Singapore; Xiaojun Zhang, Peking University
Discussant: Akash Chattopadhyay, Harvard University

1.23 Governments
Hilton, 4th Floor, Lincoln
Moderator: To Be Announced
A Review of Governmental Going Concern Opinions. Nancy Chung Feng, Suffolk University; Daniel Neely, University of Wisconsin—Milwaukee
Accounting Choice and Policy Choice by Governments: The Politics of Attention. Irvine M. Lapsley, The University of Edinburgh; Cristina Vicente, University of Murcia
Analyzing County Government Contracting Processes and Internal Controls to Address Procurement Fraud Schemes. Robert J. Eger, Naval Postgraduate School; Christie Smith, University of New Haven
The Relationship between the Local Economy and the Financial Health of Municipal Governments: A Predictive Model. John M. Trussel, The University of Tennessee at Chattanooga

1.24 New History? Modernist and Critical Perspectives
Hilton, 4th Floor, Holland
Moderator: Barbara Marin, University of North Texas
The Debate between Postmodernism and Historiography: An Accounting Historian’s Manifesto. Thomas Tyson, St. John Fisher College; David Oldroyd, Durham University
Discussant: Keith W. Hoskin, University of Birmingham
Discussant: Charles Richard Baker, Adelphi University
An Institutional Analysis of the Ideological Use of Ethic Codes in State/Profession Relationships. Timothy J. Fogarty, Case Western Reserve University; John Thomas Riggsby, Mississippi State University
Discussant: Diane H. Roberts, University of San Francisco

1.25 Earnings Quality: International Evidence
Sheraton, Lower Level, Murray Hill
Moderator: Charles W. Stanley, Baylor University
Factors Influencing Earnings Quality in the Asia-Pacific: The Impact of IFRS Convergence. Singgih Wijayana, Gadjah Mada University; Sidney J. Gray, The University of Sydney
Discussant: Sylwia Gornik-Tomaszewski, St. John’s University
Secrecy, Mandatory IFRS Adoption and Earnings Quality. Noor Houqe, Victoria University of Wellington; Reza Manem, Griffith University; Mohammad Tareq, University of Dhaka; Tony van Zijl, Victoria University of Wellington
Discussant: Sylwia Gornik-Tomaszewski, St. John’s University
Financial Reporting Quality and Labor Productivity. Kevin Jialin Sun, St. John’s University
Discussant: Sung-Jin Park, Indiana University South Bend

1.26 International Audit Issues
Sheraton, Lower Level, Sutton Place
Moderator: Susan B. Anders, Midwestern State University
As Foreign Registrants Abandon the U.S. Capital Markets, What Happens to the Cross-Listing Audit Fee Premium? Kathleen M. Bakarich, Baruch College—CUNY; Joseph Weinrop, Baruch College—CUNY
Discussant: Siva Nathan, Georgia State University
Do Reputable Auditors Matter for Corporate Transparency? Hsien-Li Lee, Chung Yuan Christian University; Hua Lee, Hong Kong Shue Yan University; Chen-Chin Wang, Tamkang University
Discussant: Sakthi Mahenthiran, Butler University
Compliance Costs and Book-Tax Conformity: Evidence from Audit Fees and Audit Quality. Kathleen M. Bakarich, Baruch College—CUNY; Monhee Kim, Baruch College—CUNY
Discussant: Susan B. Anders, Midwestern State University

1.27 Cost Behavior and Decision Making
Hilton, 2nd Floor, Rhinelander South
Moderator: To Be Announced
Understanding the Cost Structure of a Firm: Balancing Activities and Achieving Economies of Scope. Sara Bormann, Washington University in St. Louis; Jan Bouwens, University of Amsterdam; Christian Hofmann, Ludwig Maximilian University of Munich
Discussant: Nicole M. Hanon, Baruch College—CUNY
Asymmetric Cost Behavior and Analysts’ Earnings Forecasts Revisited: Evidence from a New Firm-Year Measure of Cost Stickiness. Thomas Kaspereit, University of Oldenburg; Kerstin Lapotta, University of Oldenburg
Discussant: Susanna Gallani, Harvard University

1.28 Risk Management and Performance
Hilton, 2nd Floor, Morgan
Moderator: To Be Announced
Corporate Sustainability and Enterprise Risk Management: Implementation Effects on Performance. Mark S. Beasley, North Carolina State University; Bruce C. Branson, North Carolina State University; Evelyn Braumann, WU Vienna University of Economics and Business; Donald Patrick Pagach, North Carolina State University
Discussant: Yvette Lazdowski, Plymouth State University
The Effect of Chief Risk Officer and Risk Committee Expertise on Risk Management. Cristina Bailey, University of New Hampshire
Discussant: To Be Announced
The Effect of Risk Management Systems on Honesty in Managerial Reporting: An Experimental Examination. Heba YouCEF Abdel-Rahim, Georgia State University
Discussant: W. Timothy Mitchell, University of Waterloo

1.29 Cost Behavior and Sustainability
Hilton, 2nd Floor, Madison
Moderator: To Be Announced
Discussant: Lijun (Gillian) Lei, Virginia Polytechnic Institute and State University
The Political Economy of Labor Cost Behavior: Evidence from China. Zhaoyang Gu, The Chinese University of Hong Kong; Song Tang, Shanghai University of Finance and Economics; Donghui Wu, The Chinese University of Hong Kong
Discussant: Duaping Hong, University of Pittsburgh
The Effect of Corporate Social Responsibility on Cost Asymmetric Behavior. Wonsun Paek, Sungkyunkwan University; Taewoo Kim, University of Massachusetts Lowell; Hyunpyo Kim, Sungkyunkwan University
Discussant: To Be Announced

1.30 Corporate Social Responsibility I
Hilton, 4th Floor, Harlem
Moderator: Charles P. Cullinan, Bryant University
Sustainability Rankings—Are They Consistent Across Rating Agencies? Baixin Betsy Lin, Montclair State University; Silvia Romero, Montclair State University; Agatha E. Jeffers, Montclair State University; Frank Aquilina, Montclair State University; Laurence Degaetano, Montclair State University
Discussant: Mary Fischer, The University of Texas at Tyler
Dual Class Shares and Corporate Social Responsibility: Luis S. Mahoney, Eastern Michigan University; Linda Thorne, York University; Charles P. Cullinan, Bryant University
Discussant: Jianling Wang, Xi’an Jiaotong University
The Effects of CSR Reporting Frameworks and Financial Conditions on Managers’ Willingness to Invest in CSR. Yasheng Chen, Xi’an Jiaotong University; Johnny Jermias, Simon Fraser University; Jamal Aldin Nazari, Simon Fraser University
Discussant: Paul D. Hutchison, University of North Texas

1.31 Sustainability
Hilton, 4th Floor, Midtown
Moderator: J. L. Souza, The Pennsylvania State University Abington
A Reference Model of Sustainability Disclosure Based on Four Sustainability Stock Indexes. Hong Yuh Ching, Centro Universitario FEI; Thiago Toste, Centro Universitario FEI; Renan Tardelli, Centro Universitario FEI
Discussant: Elena Precourt, Bryant University
Annual Financial and Sustainability Reporting: Existence and/or Persistence of Information Asymmetry. Maureen Francis Mascha, Purdue University Calumet; Cathleen L. Miller, University of Michigan—Flint
Discussant: Manoela A. Hojato, Pepperdine University
Intergenerational Difference in Environmental Sustainability Perceptions. W. Eric Lee, University of Northern Iowa; Mary Y. Christ, University of Northern Iowa; John T. Sweeney, The University of Kansas
Discussant: Janell Blazovich, University of St. Thomas

1.32 Text Mining
Sheraton, Lower Level, Flatiron
Moderator: Daniel O’Leary, University of Southern California
Classifying Restatements: An Application of Machine Learning and Textual Analysis. Louise Hayes, University of Guelph; J. Efrim Boritz, University of Waterloo
Discussant: Rob Nehmer, Oakland University
Boilerplate MD&A Disclosure Levels and Firm Characteristics. Takeaki Ito, Kanon University
Discussant: Louise Hayes, University of Guelph

1.33 Financial Accounting Cases
Hilton, 3rd Floor, Petit Trianon
Moderator: Bambi Hora, University of Central Oklahoma
Jones Enterprises: A Comparison of U.S. and International Exchanges and GAAP Using a Reit IPO Transaction. Natalie T. Churyk, Northern Illinois University; Alan Reinstein, Wayne State University; Lance Smith, EY
Discussant: Rebecca Hurthins, Appalochian State University
The Not So Pukky Hokies. Mollie T. Adams, Bradley University; Kerry K. Inger, Auburn University; Michele Dawn Mackfessel, University of Missouri—St. Louis
Discussant: Christopher Earl McCoy, The University of Alabama
CJ’s Cupcakes Franchise—Is It a Good Investment? Aundrea Kay Guess, Samford University; Jason Vinyard, Mallinkrodt Pharmaceuticals
Discussant: Mitchell Franklin, Le Moyne College

1.34 Ethics and Accounting Education
Hilton, 3rd Floor, Rendezvous Trianon
Moderator: Dennis Bline, Bryant University
An Exploration of the State of Ethics in U.K. Accounting Education. William F. Miller, University of Wisconsin—Eau Claire; Tara J. Shawver, King’s College
Assessing the Impact of the Giving Voice to Values Program in Accounting Ethics Education. Tara J. Shawver, King’s College; William F. Miller, University of Wisconsin—Eau Claire
Moral Disengagement in Accounting Majors: An Exploratory Study. Suzanne N. Cory, St. Mary’s University
MONDAY, AUGUST 8, 2016

SECTION LUNCHEONS

American Taxation Association (ticket required for lunch)
Speaker: To Be Announced
Hilton, 3rd Floor, Trianon Ballroom

Auditing Section (ticket required for lunch)
Speaker: Tim Ryan, U.S. Chairman of PwC
Hilton, 3rd Floor, Grand Ballroom West

Financial Accounting and Reporting Section (ticket required for lunch)
Presentation: Daniel W. Collins, The University of Iowa, Distinguished PhD Mentoring Award
Sheraton, 2nd Floor, Metropolitan East

Government and Nonprofit Section (ticket required for lunch)
Speaker: To Be Announced
Hilton, Concourse Level, Concourse A

SECTION LUNCHEONS WITH BUSINESS MEETINGS

International Accounting Section (ticket required for lunch)
Speaker: To Be Announced
Sheraton, 2nd Floor, Empire West

Management Accounting Section (ticket required for lunch)
Hilton, 2nd Floor, Murray Hill East

Two-Year College Section (ticket required for lunch)
Speaker: To Be Announced
Hilton, Concourse Level, Concourse B

1:30 PM–5:00 PM

Exhibits
Hilton, 3rd Floor, America’s Hall I

Member Services
Hilton, 3rd Floor, America’s Hall I

2:00 PM–3:30 PM

SECTION BUSINESS MEETINGS

Government and Nonprofit Section
Hilton, 2nd Floor, Gibson

PANEL SESSIONS

2.01 Special Presidential Panel: Past Chairs Reflect on the Role and Impact of the Financial Accounting Standards Board
Hilton, 3rd Floor, Mercury Ballroom
Moderator: Bruce Behn, University of Tennessee, Knoxville
Panelists:
- Donald J. Kirk
- Dennis R. Beresford
- Edmund L. Jenkins
- Robert H. Herz
- Leslie F. Seidman

2.02 Intentionally Skipped

2.03 Intentionally Skipped
### 2.04 Pursuit of Data Driven Decisions: Improving Student Engagement and the ROI of an Accounting Degree
**Hilton, 2nd Floor, Sutton North**

**Moderator:** Cathleen Burns, University of Colorado Boulder  
**Panelists:**  
- Ann Dzuranin, Northern Illinois University  
- Guido L. Geerts, University of Delaware  
- Robyn Raschke, University of Nevada, Las Vegas  
- D. Scott Showalter, North Carolina State University  
- James Suh, NASBA

### 2.05 Importance of Different Methods in Behavioral Research
**Hilton, 2nd Floor, Sutton South**

**Moderator:** Laurie Burney, Baylor University  
**Panelists:**  
- Mary Malina, University of Colorado Denver  
- Donna Babek Schmitt, University of South Carolina  
- Nathan Sharp, Texas A&M University  
- Linda Thorne, York University

### 2.06 Is Readability of Corporate Textual Disclosures Measurable?
**Sheraton, 2nd Floor, Metropolitan West**

**Moderator:** Adel Nemattallah Ibrahim, University of Illinois at Urbana-Champaign/Alexandria University Egypt  
**Panelists:**  
- Rashad Abdel-Khalik, University of Illinois at Urbana-Champaign  
- Hobatallah Nabil Salam Bodawy, Alexandria University Egypt  
- Daniel Messad Bennis, Indiana University Bloomington  
- Brian Paul Miller, Indiana University Bloomington  
- Pervin Shroff, University of Minnesota

### 2.07 When Accounting Professionals Become Accounting Educators: Challenges and Opportunities
**Hilton, 2nd Floor, Beekman**

**Moderator:** Susan M. Curtis, University of Illinois at Urbana-Champaign  
**Panelists:**  
- Bright Asante-Appiah, Lehigh University  
- Anthony Bucaro, Case Western Reserve University  
- Sharon Cox, University of Illinois at Urbana-Champaign  
- Gregory Davis, University of Illinois at Urbana-Champaign  
- Paul Polinski, University of Washington, Bothell

### 2.08 IFRS and U.S. GAAP: Drifting Apart?
**Sheraton, 2nd Floor, Empire East**

**Moderator:** Robert Hodgkinson, ICAEW  
**Panelists:**  
- Luzi Hail, University of Pennsylvania  
- Wayne R. Landsman, The University of North Carolina at Chapel Hill  
- Thomas J. Linsmeier, Financial Accounting Standards Board/University of Wisconsin—Madison  
- Chungwoo Suh, IASB

### 2.09 Successful Preparation Strategies for the CPA Exam
**Hilton, 2nd Floor, Sutton Center**

**Moderator:** Sidney Askew, Borough of Manhattan Community College—CUNY  
**Panelists:**  
- Sidney Askew, Borough of Manhattan Community College—CUNY  
- Greg Gaynor, University of Baltimore

### 2.10 IS-Related Internal Control and Auditing Issues
**Hilton, 3rd Floor, Rendezvous Trianon**

**Moderator:** Theresa Viscelli, Auburn University  
**Discussant:** Kristina Demek, University of Central Florida  
**Discussant:** Irina Malaescu, University of Central Florida

### 2.11 Tax Avoidance I
**Hilton, 2nd Floor, Gramercy East**

**Moderator:** Susan B. Anders, Midwestern State University  
**Discussant:** Michelle Harding, The University of Tennessee
The Impact of Financial Derivatives on Tax Avoidance: An Examination of Hedging and Non-Hedging Derivatives. Yoojin Lee, University of California, Irvine
Discussant: Yi Si, City University of Hong Kong

Macroeconomic Effects of Aggregate Corporate Tax Avoidance: A Cross-Country Analysis. Terry Shevlin, University of California, Irvine; Lakshmanan Shivakumar, London Business School; Oktay Urcan, University of Illinois at Urbana--Champaign
Discussant: Kerry K. Inger, Auburn University

2.12 Tax Planning and Corporate Executives
Hilton, 2nd Floor, Clinton
Moderator: Lauren Millbach, Texas A&M University

Executive Clawback Provisions and Corporate Tax Planning. Eric J. Allen, University of Southern California; Alpem Choi, Seoul National University; David H. Erkens, University of Southern California; Peter S. H. Oh, University of Southern California
Discussant: Michelle Nessa, Michigan State University

Managerial Incentive Alignment and Tax Planning. Jaewoo Kim, University of Rochester; Phillip Quinn, University of Washington; Ryan Wilson, University of Oregon
Discussant: Lauren Millbach, Texas A&M University

The Effect of Voluntary Clawback Adoptions on Corporate Tax Policy. Thomas Kobick, The University of Kansas; Brandon Lockhart, Clemson University; Zac Wiebe, The University of Kansas
Discussant: To Be Announced

2.13 Auditor Attributes and Judgments
Hilton, 2nd Floor, Bryant
Moderator: Chad Simon, Utah State University

Are “Good” Auditors Impacted More by Depletion? Threats to Valued Auditor Attributes. Lori Bhaskar, Indiana University Bloomington; Tracie Majors, University of Illinois at Urbana–Champaign; Adam Vitalis, Georgia Institute of Technology
Discussant: Allen Blay, Florida State University

Prompting the Benefit of the Doubt: The Joint Effects of Auditor Independence and Measurement Uncertainty on Audit Adjustments. Steven J. Kochmierer, The University of Texas at Austin; Ben W. Van Landuyt, The University of Texas at Austin
Discussant: To Be Announced

How Are Fair Value Impairments Audited? A Study of Auditors and Valuation Specialists. Lev Timoshenko, University of Waterloo
Discussant: Erik S. Boyle, University of Cincinnati

2.14 Improving Audit Quality
Hilton, 2nd Floor, Rhinelander North
Moderator: Jonathan H. Grenier, Miami University

Regulating Audit Quality via Inspections and Rotations: Perceptions and Spillover. Cassandra Won Si Shieh, Monash University; Dennis D. Fehrenbacher, Monash University; Robyn Moroney, Monash University
Discussant: To Be Announced

The Effect of Improving Novice Auditors’ Domain- and Context-Specific Knowledge Retrieval Accuracy during Analytical Review. Robert Marley, The University of Tampa; Mark J. Mallon, University of South Florida
Discussant: Nina M. Hirsch, Hofstra University

What Do Auditors Promise Prospective Audit Clients? Evidence from Governmental Audit Proposals. Yu-Tzu Chang, National Chengchi University; Dan Stone, University of Kentucky
Discussant: Peter Kipp, University of South Florida

2.15 Fraud-Related Issues
Hilton, 4th Floor, Lincoln
Moderator: Alfred A. Yebba, Binghamton University, SUNY

The Roslyn School District Fraud: The Effect of Audit Requisitioning on Audit Markets. Randal J. Elder, Syracuse University; Alfred A. Yebba, Binghamton University, SUNY

2.16 Auditor-Client Interactions
Hilton, 4th Floor, Midtown
Moderator: To Be Announced
Auditing the Financial Close Process: An Investigation of Current Procedures and Implications for Research. Diane Janvrin, Iowa State University; Maureen Francis Mazza, Purdue University Calumet; Melvin A. Lamboy-Ruiz, Iowa State University
Client Preferences: Can Auditors Stop Them from Biasing Accounting Estimates? Brian C. Fitzgerald, Northeastern University; Christopher J. Wolfe, Texas A&M University; Kecia W. Smith, Virginia Polytechnic Institute and State University
Factors Associated with Internal Audit’s Involvement in Environmental and Social Assurance and Consulting. Dominic Soh, Macquarie University; Nonna Martinov-Bennie, Macquarie University

Financial Expertise of Audit Committee Member and Earnings Management: A Meta-Analysis. Songsheng Chen, Beijing Institute of Technology; Bilal Ahmad El Salem, Beijing Institute of Technology; Bushra Komal, University of International Business and Economics

2.17 Auditor Attributes, Practice, and Standards
Hilton, 4th Floor, Harlem
Moderator: Michael Ricci, The University of Georgia

Can Elicitation Methods Increase the Precision of Fair Value Estimates? Lev Timoshenko, University of Waterloo

Education as a Contribution to Reduce the Audit Expectation Gap: The Portuguese Case. Francisco Carvalho, Escola Superior de Gestão de Tomar; Jorge Simões, Escola Superior de Gestão de Tomar; Alexandre Silva, Instituto Superior de Contabilidade and Administração de Coimbra; Bruno Almeida, Instituto Superior de Contabilidade e Administração de Coimbra; Edgar Enes, Escola Superior de Gestão de Tomar

Super Shears: Micro Cases to Develop Expertise and Critical Thinking by Evaluating Audit Evidence for Management Estimates. Carol Springer Sargent, Middle Georgia State University; Carol C. Bishop, Georgia Southwestern State University

2.18 Topics in Intangibles, Shareholder Activism, and Derivatives
Sheraton, Lower Level, Sugar Hill
Moderator: Chuchu Liang, Cornell University

Firm Fundamentals and Variance Risk Premiums. Matthew Lyle, Northwestern University; James Naughton, Northwestern University
Discussant: Thomas G. Ruchti, Carnegie Mellon University

An Investigation into the Amounts and the Properties of Intangible Investments Reported in SG&A. Luminita Enache, Dartmouth College; Anup Srivastava, Dartmouth College
Discussant: Yu Gao, University of St. Thomas

Are Activist Investors Good or Bad for Business? Evidence from Capital Market Intermediaries and Firm Fundamentals. Glen Young, Texas A&M University; Edward Swanson, Texas A&M University
Discussant: K. Philip Wang, University of Florida

2.19 Economic Consequences of Conservatism I
Sheraton, Lower Level, Chelsea
Moderator: Chao Kang, Cornell University

The Effects of Conditional Conservatism on Market Rewards to Patterns of Increasing Earnings. Su-Ping Liu, Universitat Autonoma de Barcelona
Discussant: Chao Kang, Cornell University

Does Lower Timely Loss Recognition Reflect Managers’ Favorable Private Information? Yi Cao, University of Maryland; Ruyun Feng, University of Maryland; Michael D. Kimbrough, University of Maryland; Wenfeng Wang, University of Maryland
Discussant: Tianshu Qu, Nanyang Technological University

The Effect of Conditional Accounting Conservatism on the Predictive Ability of Accrual Components with Respect to Future Cash Flows. Daniel W. Collins, The University of Iowa; Wei Chen, The University of Iowa; Sam Melessa, The University of Iowa
Discussant: Sudipta Basu, Temple University

2.20 Analysts’ Forecasting Activities I
Hilton, Concourse Level, Concourse D
Moderator: An-Ping Lin, Singapore Management University

How Analysts’ Use of Freedom of Information Act to Update Stock Recommendations, Earnings Forecasts, and Revenue Forecasts. April Klein, New York University; Tao Li, University of Warwick
Discussant: Michael Dambra, University at Buffalo, SUNY

The Influence of Institutional Investors on Analyst Earnings Forecast Properties. Paul A. Wong, University of California, Davis
Discussant: John L. Campbell, The University of Georgia

2.21 Executive Attributes, Performances, and Turnover
Hilton, Concourse Level, Concourse E
Moderator: Kaleab Mamo, University of Waterloo

CEO Turnover and Accounting Earnings: The Role of Earnings Persistence. Seoung Won Lee, Purdue University Northwest; Inho Suk, University at Buffalo, SUNY
Discussant: Ruscandra Moldovan, Concordia University

CFO Social Ties and Financial Restatements. Yu Flora Kuan, The University of Melbourne; Xiaotao Kelvin Liu, Northeastern University; Bo Qin, The University of Melbourne
Discussant: Joseph Pacelli, Indiana University Bloomington

Director Network and CEO Turnover. Chenqi Zhu, New York University
Discussant: Vishal P. Baloria, Boston College
2.22 News and Media
Hilton, Concourse Level, Concourse C
Moderator: Chia-Chun Hsieh, National Chung Cheng University
The Hidden Face of the Media: How Financial Journalists Produce Information. Congcong Li, Singapore Management University
Discussant: Amy Hutton, Boston College
Media Slant and Stock Price Sensitivity to Earnings. Steven Cahan, The University of Auckland; Chen Chen, Monash University; Nick Nguyen, Massey University
Discussant: Congcong Li, Singapore Management University
Analyst Spin. Zahn Bazanic, The Ohio State University; Jing Chen, University at Buffalo, SUNY; Xuan Huang, California State University, Long Beach; Michael Jung, New York University
Discussant: Chia-Chun Hsieh, National Chung Cheng University

2.23 Capital Market Consequences of Disclosure
Hilton, Concourse Level, Concourse G
Moderator: To Be Announced
Corporate General Counsel and Optimistic Tone in Conference Calls. MaryJane R. Rabier, McGill University; Emanuel Zur, University of Maryland
Discussant: Amanda Badger, University of Rochester
Do Order BacklogDisclosures Affect Capital Market Participants’ Behavior? Sara Tanybee, University of Washington
Discussant: Spencer Pierce, Florida State University
Lion over Elephant: The Power of Structured Volume Disclosure in Explaining the Capitalization of Firm-Specific Information. C. S. Agnes Cheng, The Hong Kong Polytechnic University; Joseph A. Johnston, City University of Hong Kong; Feng Tang, The Hong Kong Polytechnic University; Wayne Yu, City University of Hong Kong
Discussant: Heejin Ohn, The University of Iowa

2.24 Teaching Cases in Forensics and Related Topics
Hilton, 3rd Floor, Petit Trianon
Moderator: Angel Chatterton, University of Wisconsin–Whitewater
A Case of Purchasing Fraud. Kevin E. Dow, The University of Nottingham Ningbo China; Marcia Watson, The University of North Carolina at Charlotte; Sara Kern, Gonzaga University
Discussant: To Be Announced
Mom’s Money Is Missing: Bank Records Analysis in a Fraud Examination Case. David O’Bryan, Pittsburg State University; Jeffrey J. Quirin, Wichita State University
Discussant: J. L. Souza, The Pennsylvania State University Abington
Is the Widespread Use of Test Banks by Students Fraud? Christine C. Cheng, Louisiana State University; D. Larry Crumbley, Louisiana State University
Discussant: To Be Announced

2.25 Research Breakthroughs Regarding Work-Life Balance and Gender
Sheraton, Lower Level, Flatiron
Moderator: Bambi Hora, University of Central Oklahoma
CGO Gender and Restatements. Mai Dao, The University of Toledo; Hua-Wei Huang, National Cheng Kung University; Wu-Po Liu, National Cheng Kung University
Detecting and Eliminating Human Trafficking in Corporate Supply Chains: How Social Audits Help. Murphy Smith, Murray State University; Katherine Taken Smith, Murray State University; Hannah Martin, Murray State University
The Role of Gender in Judging the Consequences of Market Orientation toward Students: A Study of Accounting Department Leaders. Robert L. Webster, Ouachita Baptist University; Kevin L. Hammond, The University of Tennessee at Martin

2.26 Auditing History: Insights from Alternative Research Methods
Hilton, 2nd Floor, Murray Hill West
Moderator: Thomas A. King, Case Western Reserve University
The Problems of Governmentality: The Wilson Committee and the Genesis of Efficiency Auditing in Canada. Clinton Free, UNSW Australia; Vaughan S. Radcliffe, Western University; Mitchell J. Stein, Western University
Discussant: Keith W. Hoskin, University of Birmingham
The Evolution of the Auditors’ Role in Championing for More Appropriate Accounting Choices from Acceptable Alternatives. Dennis Caplan, University at Albany, SUNY; Sourav Dutta, University at Albany, SUNY; David Marcinko, Skidmore College
Discussant: D’Arcy Becker, University of Wisconsin–Eau Claire
ASR No. 78 (1957): The Curious Case of the SEC vs. W. W. Wertz, Former Chief Accountant Dale L. Flesher, The University of Mississippi; Gary J. Provis, Case Western Reserve University
Discussant: Russell Williamson, University of Kentucky
2.27 Audit Issues in China
Sheraton, 2nd Floor, Central Park West
Moderator: Thomas A. Lechner, Tennessee State University

Ineffective Internal Control Reporting by Chinese U.S. Listed Firms. Raymond Reed Baker, Xiamen University; Gary C. Biddle, The University of Hong Kong; Michelle René Lowry, The University of Hong Kong; Neale G. O’Connor, Hong Kong Baptist University
Discussant: Clark M. Wheatley, Florida International University

Does Mandatory Audit Pricing Standard in China Really Increase Audit Fees and Audit Quality? Ting-Chiao Huang, Monash University; Yi-Hung Lin, Deakin University; Jeng-Ren Chiu, National Cheng Kung University
Discussant: Maria Wieczynska, Arizona State University

Audit Committee in China: An Effective Monitor or Just a Decoration? Jie Deng, City University of Hong Kong
Discussant: Kwangjoo (K. J.) Koo, The Pennsylvania State University Erie, The Behrend College

2.28 Long-Lived Assets and Revaluation: International Evidence
Sheraton, 2nd Floor, Central Park East
Moderator: To Be Announced

Accounting for Long-Lived Assets and Systematic Risk. Weitzu Chen, National Taipei University; Li-Peng Hsiao, National Taipei University; Chie-Wen Tai, National Taipei University
Discussant: Edward Sul, The University of North Carolina at Chapel Hill

Earnings Informativeness of Long-Lived Assets Impairment Recognized and Reversals. Ching-Lung Chen, National Yunlin University of Science and Technology; Ming-Yang Chen, National Yunlin University of Science and Technology
Discussant: To Be Announced

Asset Revaluation and External Financing: Evidence from Korea. Hyungjin Cho, Universidad Carlos III de Madrid; Young Jun Kim, Hankuk University of Foreign Studies
Discussant: Bei Yang, Xi’an International Studies University

2.29 Aligning Performance Measures
Hilton, 2nd Floor, Rhinelander South
Moderator: To Be Announced

Endogenous Inside-Debt Compensation. Mingcherng Deng, Baruch College–CUNY; Lin Nan, Purdue University; Xiaoyan Wen, Texas Christian University
Discussant: Viktoria Diser, Ludwig Maximilian University of Munich

Bonus Contracts, Bonus Pools, and Dynamic Incentives. Qintao Fan, University of Illinois at Urbana–Champaign; Nicole Johnson, University of Oregon
Discussant: To Be Announced

Opportunism and Incomplete Contracts. Pablo Casas-Arce, Arizona State University; Thomas Kittsteiner, RWTH Aachen University; F. Asís Martínez-Juez, University of Notre Dame
Discussant: To Be Announced

2.30 Management Control
Hilton, 2nd Floor, Morgan
Moderator: To Be Announced

Internal Controls for External Reputational Risks: The Relevance of Attention. Jesus Rodolfo Jimenez-Andrade, Case Western Reserve University; Timothy J. Fogarty, Case Western Reserve University; Richard J. Boland, Case Western Reserve University
Discussant: Pablo Casas-Arce, Arizona State University

Performance Measurement and Control Systems in Global Audit Firms—Comparative Case Studies from Germany and Italy. Angelo Diritto, Bocconi University; Christoph Endenich, ESSEC Business School; Andreas Hoffjan, Technical University of Dortmund
Discussant: F. Asís Martinez-Juez, University of Notre Dame

2.31 Innovation and Control
Hilton, 2nd Floor, Madison
Moderator: To Be Announced

The Role of Incentives in Sustaining High-Creativity Production. Steven J. Kachelmeier, The University of Texas at Austin; Laura W. Wong, University of Illinois at Urbana–Champaign; Michael G. Williamson, University of Illinois at Urbana–Champaign
Discussant: Michael Majerczyk, Georgia State University

Engines, Brakes, or Cameras? Towards an Understanding of the Iridescent Role of Calculative Practices in Shaping the Trajectory of Complex Innovations. Markus J. Grattke, University of Passau; Robert Johannes Obermaier, University of Passau
Discussant: To Be Announced

Stakeholders’ Pressures and Environmental Management Control Systems: Empirical Evidence from U.K. Firms. Magdy Abdel-Kader, Anglia Ruskin University; Ahmed Abdel-Maksoud, United Arab Emirates University; Mina Jabbour, The University of Sheffield
Discussant: To Be Announced
2.32 Corporate Social Responsibility II  
**Sheraton, Lower Level, Murray Hill**

**Moderator:** Mary Fischer, The University of Texas at Tyler  
Quantifying the Reporting Bias of Corporate Social Responsibility (CSR) Disclosures. Mi Zhou, Virginia Polytechnic Institute and State University  
Discussant: Fang Zhao, Merrimack College  
Assessing Social and Environmental Performance through Narrative Complexity in CSR Reports. Jamal Aldin Nazari, Simon Fraser University; Fereshteh Mahmoodian, Simon Fraser University  
Discussant: Marinika Baros Kimbro, Seattle University  
Social Comparison in CSR Disclosure. Walter Aerts, University of Antwerp; Madadin Oveis, University of Antwerp; Tom Van Coneghem, KU Leuven/University of Antwerp  
Discussant: Sara A. Raiter, Binghamton University, SUNY

2.33 Tax  
**Sheraton, Lower Level, Sutton Place**

**Moderator:** Ronald Strauss, Montclair State University  
ABLE Accounts and the Implementation of a New Tax Provision for Disabled Americans. Irene N. McCarthy, St. John’s University; Biagio Pilato, St. John’s University; Benjamin R. Silliman, St. John’s University  
Due Diligence Complexities within Volunteer Income Tax Assistance (VITA) Programs: Concerns and Issues for Faculty Instructors. Christine L. Kuglin, Metropolitan State University of Denver; Allan Rosenbaum, Metropolitan State University of Denver; Andrew Holt, Metropolitan State University of Denver; My Mai, Metropolitan State University of Denver; Zachary Schwartz, Metropolitan State University of Denver  
Tax Inversions: “Unpatriotic” or Good Business Strategy? Mary-Jo Kranacher, York College—CUNY; Maria Pirrone, St. John’s University  
The Dimensions of Tax Fairness: An Empirical Investigation. Jonathan Farrar, Ryerson University; Dawn W. Mossey, Fairfield University; Linda Thorne, York University  
Theoretical Perspectives on Ethical Dilemmas in Globalization and Taxes. George Joseph, University of Massachusetts Lowell

2.34 Employer Perspectives on Graduate Skills  
**Hilton, 4th Floor, East**

**Moderator:** Karen K. Osterheld, Bentley University  
Employment of Graduate Accountants by Public Accounting Firms: Perspectives on the Skills Shortage, International Graduates and Communications Skills. Paul Delange, Curtin University; Graeme Wines, Deakin University  
Discussant: Rebecca Hutchins, Appalachian State University  
What Employers Want? 21st Century Business Graduate Skills and the Potential of ePortfolios. Shona Leitch, RMIT University; Jade McKay, Deakin University; Kim Watt, Deakin University  
Discussant: Cassy D. Henderson, Sam Houston State University  
Broadening Generic Skills Development: Improving Financial Literacy of University Students. Chisam T. Paln, Queensland University of Technology; Laura de Zwaan, Queensland University of Technology; Toni Chardon, University of Southern Queensland  
Discussant: Jane Livingstone, Western Carolina University

2.35 The CPA Exam  
**Hilton, 4th Floor, Holland**

**Moderator:** Wendy Tietz, Kent State University  
Do College Course Grades Impact CPA Exam Performance? Dennis Bline, Bryant University; Stephen Perreault, Providence College; Xiaochuan Zheng, Bryant University  
Rethinking Our CPA Exam. Timothy J. Fogarty, Case Western Reserve University; Suzanne H. Lawsonsohn, Colorado State University  
Sponsored CPA Review Courses and Determinants of Success on the Uniform CPA Examination. Evidence from the Computer-Based Exam. Haeyoung Shin, University of Houston—Clear Lake; Michael J. Lacina, University of Houston—Clear Lake; B. Brian Lee, Prairie View A&M University

3:00 PM–4:30 PM

Effective Learning Strategies II (see separate listing on page 94)  
**Hilton, 3rd Floor, Promenade**  
Research Interaction Forum II (see separate listing on pages 103-105)  
**Hilton, 3rd Floor, Promenade**

3:30 PM–4:00 PM

Coffee Break  
**Hilton, 3rd Floor, Americas Hall I**  
Hilton, Concours Level, Prefunction Area  
**Sheraton, 2nd Floor, Metropolitan Ballroom Foyer**  
Sheraton, Lower Level, Prefunction Area 2
SECTION BUSINESS MEETING
Public Interest Section
Sheraton, 2nd Floor, Central Park East

PANEL SESSIONS

3.01 Staying Engaged: Life after Retirement
Hilton, 2nd Floor, Gramercy West
Moderator: David E. Stout, Youngstown State University
Panelists: Robert H. Calson, Baruch College—CUNY
Michael A. Diamond, University of Southern California
Jagdish Gangolly, University at Albany, SUNY
Barbara Marina, University of North Texas
Jan Williams, The University of Tennessee
Donald Wygal, Rider University

3.02 COSO'S New Enterprise Risk Management Framework: The Next Frontier?
Hilton, 3rd Floor, Mercury Ballroom
Moderator: Mark S. Beasley, North Carolina State University
Panelists: Dennis Chesley, PricewaterhouseCoopers
Mitch Danaher, General Electric
Robert Hirth, COSO

3.03 Accounting in the Information Economy: Valuation of Intangible Assets – The Auditing, Financial, and Managerial Implications
Sheraton, 2nd Floor, Metropolitan West
Moderator: Christine Botosan, Financial Accounting Standards Board
Panelists: Paul Beswick, Securities and Exchange Commission
Richard Gray, Daszek Bolton LLP
Bob Laux, Microsoft Corporation
Baruch Lev, New York University
Thomas J. Linsmeier, Financial Accounting Standards Board

3.04 Best Practices for Teaching Introductory Courses
Hilton, 2nd Floor, Regent
Moderator: Fred Phillips, University of Saskatchewan
Panelists: Amy Bourne, Oregon State University
Joe Hayle, University of Richmond
Mary Lea McAnally, Texas A&M University
Fred Phillips, University of Saskatchewan

3.05 Trueblood Mini-Seminar: Effective Learning through the Trueblood Case Study Series
Hilton, Concourse Level, Concourse A
Moderator: Janet Butchko, Deloitte Services LP
Panelist: James Fuehrmeyer, University of Notre Dame

3.06 Intersection of Audit and Tax: Research Opportunities
Hilton, 2nd Floor, Sutton South
Moderator: To Be Announced
Panelists: John DeMelo, EY
Carin Giulante, Deloitte
Lillian F. Mills, The University of Texas at Austin
Thomas C. Omer, University of Nebraska—Lincoln

3.07 The Human Side of Financial Fraud
Hilton, 2nd Floor, Sutton North
Moderator: Vasant Raval, Creighton University
Panelists: Toby Bishop, VP-Practice, Forensic Accounting Section of AAA
Barry Jay Epstein, Epstein + Hack LLC
Pamela Murphy, Queen’s University at Kingston
Sridhar Ramanarayani, Kennesaw State University

3.08 Environmental Liabilities, IFRS, and Sustainability Assurance Reports
Sheraton, 2nd Floor, Empire East
Moderator: Minga Negash, Metropolitan State University of Denver/University of the Witwatersrand
Panelists: Lulagosed Ayalew, The University of North Carolina at Greensboro
Andrew Holt, Metropolitan State University of Denver
Ninupa Padia, University of the Witwatersrand
3.09 Relevance Revisited: How Practical Knowledge Enhances Accounting Education
Hilton, 2nd Floor, Beekman
Moderator: Karen Sedatole, Michigan State University
Panelists: Robert S. Kaplan, Harvard University
Eva Labra, The University of North Carolina
R. Murray Lindsay, University of Lethbridge
Charles R. Thomas, Tarleton State University
Gregory B. Waymire, Emory University

3.10 Creating Synergy Engagement and Collaboration in Your Online Courses
Hilton, 2nd Floor, Sutton Center
Moderator: Cathy J. Scott, Navarro College
Panelists: Markus Ahrens, St. Louis Community College, Meramec
Cathy J. Scott, Navarro College

CONCURRENT SESSIONS

3.11 Earnings Management
Hilton, 4th Floor, East
Moderator: Christopher Earl McCoy, The University of Alabama
Reporting Concerns about Earnings Quality: An Examination of Corporate Managers. Joseph Brazel, North Carolina State University; Lorenzo Lucianetti, University of Chieti–Pescara; Tammie Schaefer, University of Missouri–Kansas City
Discussant: Leila Emily Hickman, Washington State University
Executive Social Networks and Earnings Management. Ning Fang, New Jersey Institute of Technology; Bill Francis, Rensselaer Polytechnic Institute; Htekkar Hasan, Fordham University; Qiang Wu, Rensselaer Polytechnic Institute
Discussant: Qing Burke, Miami University
The Effect of Creative Culture on Real Earnings Management. Ryan D. Guggenmos, Cornell University, Christopher P. Agoglia, University of Massachusetts Amherst
Discussant: Peter Kipp, University of South Florida

3.12 Factors Affecting Auditor Performance and Other Audit Outcomes
Hilton, 4th Floor, Harlem
Moderator: Ling Harris, University of South Carolina
An Examination of the Mediating Influence of Stress Arousal and Individual Burnout Dimensions on the Relations between Role Stressors and Key Job Outcomes. Kenneth J. Smith, Salisbury University; David J. Emerson, Salisbury University
Discussant: To Be Announced
The Impact of Perceived Fairness on Job Attitude and Job Performance: Evidence from Audit Professionals in South Korea. Rajiv D. Banker, Temple University; Seok-Young Lee, Sungchun Women's University; Sang-Lyul Ryu, Konkuk University; Eunbin Whang, Temple University
Discussant: Marc Ortegren, Southern Illinois University Carbondale
The Effects of Supervisor Preferences and Group Engagement Oversight on Component Auditor Skepticism in a Group Audit Engagement. John Lauck, Louisiana Tech University; Sudip Bhattacharjee, Virginia Polytechnic Institute and State University
Discussant: W. Timothy Mitchell, University of Waterloo

3.13 Text Mining and Data Mining Techniques
Hilton, 2nd Floor, Bryant
Moderator: Fatima Alali, California State University, Fullerton
The Impact of Corporate Risk Disclosures on Audit Pricing Decisions: A Text Mining Approach. Rong Yang, Rochester Institute of Technology; Yang Yu, Rochester Institute of Technology; Manlu Liu, Rochester Institute of Technology; Kean Wu, Rochester Institute of Technology
Discussant: Yi Liang, Temple University
Using Linguistics to Mine Unstructured Data from FASB Exposure Drafts. Khondkar E. Karim, University of Massachusetts Lowell; Karen Jingrong Lin, University of Massachusetts Lowell; Robert Pirske, Florida Atlantic University; Hongwei Zhu, University of Massachusetts Lowell
Discussant: Yi Liang, Temple University
Improving Financial Distress Prediction Accuracy Using the Hybrid Data Mining Approach. Yung-Ming Hsieh, Soochow University; Asokan Anandarajan, New Jersey Institute of Technology; Picheng Lee, Pace University
Discussant: Roger W. Mayer, SUNY College at Old Westbury

3.14 Tax Avoidance II
Hilton, 2nd Floor, Gramercy East
Moderator: Zhenhua Chen, Tulane University
Common Equity Blockholders and Diffusion of Tax Avoidance. Zeyu Sun, National University of Singapore; Jing Xie, The Hong Kong Polytechnic University
Discussant: Alissa Bruehne, Ludwig Maximilian University of Munich
Tax Avoidance and the Asymmetric Cost Behavior. Shawn Xu, University of Wyoming; Kenneth Zheng, University of Wyoming
Discussant: Eric Rapley, Colorado State University
MONDAY, AUGUST 8, 2016

4:00 PM–5:30 PM

Media Coverage and Tax Aggressiveness—A Study Based on Corporate Governance Perspective. Yi Si, City University of Hong Kong; Yiyong Bian, University of Science and Technology of China/City University of Hong Kong; Gooliang Tian, Xi’an Jiaotong University; Leon J. Zhao, City University of Hong Kong
Discussant: Zhenhua Chen, Tulane University

3.15 Taxes and Capital Markets I
Hilton, 2nd Floor, Clinton
Moderator: Joanna Garcia, University of Waterloo
How Do Investors Respond to Non-Audit Tax Services and Tax Expertise? Ferdinand Gul, Deakin University; Dean Hanlon, Monash University; Edwin Lim, Monash University; Farshid Navissi, Monash University
Discussant: Joanna Garcia, University of Waterloo
The Market Valuation of the Permanent Book-to-Tax Differences Generated by Stock-Based Compensation Awards. James Brushwood, Colorado State University; Derek Johnston, Colorado State University; Lisa Kutcher, Colorado State University
Discussant: Anne C. Ehinger, University of Georgia
The Relationship between Tax Risk and Firm Value: Evidence from the Luxembourg Tax Leaks. Wayne L. Nesbitt, Michigan State University; Edmund Outslay, Michigan State University; Anh Persson, Michigan State University
Discussant: Rita Nevada Gunn, Northwestern University

3.16 Auditors and Taxes
Hilton, 4th Floor, Lincoln
Moderator: Salem L. Boudedienne, Montana State University Billings
Task Specific Experience and Auditor Effort. Walid Alissa, HEC Paris; Vedran Capkun, HEC Paris; Nadja Suco, University of Split
Discussant: Xinjiao Guan, National University of Singapore
Separating Auditor Provided Tax Compliance and Tax Planning Services: Financial Reporting Implications. James A. Chyz, The University of Tennessee; Ronan Gal-Or, Northeastern University; Vic Naiker, Monash University
Discussant: Marc Peter Nei, Texas Christian University

3.17 Auditor Selection
Hilton, 4th Floor, Midtown
Moderator: Jamie Diaz, The College of William & Mary
Client and Audit Partner Ethnicity, Auditor Selection, and Audit Quality. Nathan Berglund, Mississippi State University; John Daniel Eshleman, Michigan Technological University
Discussant: Brent A. Garza, University of Illinois at Urbana–Champaign
Discussant: Jim Irving, Clemson University
The Audit Market for Banks. Christine Porter, Wichita State University
Discussant: William A. Ciconte, University of Illinois at Urbana–Champaign

3.18 Gender Diversity and Corporate Governance
Hilton, 4th Floor, Holland
Moderator: To Be Announced
The Business Case for Cultural and Gender Diversity on Corporate Boards. Larelle J. Chapple, Queensland University of Technology; Shineenjit Johl, Deakin University
Discussant: To Be Announced
Discussant: To Be Announced

3.19 Network Effects in Corporate Disclosure
Sheraton, Lower Level, Chelsea
Moderator: Thomas Stollfus, Rensselaer Polytechnic Institute
CEO Networks and Information Aggregation: Evidence from Management Forecast Accuracy. Hyun A. Hong, University of California, Riverside; Sunghan (Sam) Lee, Iowa State University; Steve R. Matsunaga, University of Oregon; Peter S. H. Oh, University of Southern California
Discussant: John L. Campbell, The University of Georgia
A Major Customer’s Earnings News and Voluntary Disclosures. Young Jun Cho, Singapore Management University; Yoonseok Zang, Singapore Management University
Discussant: Nerissa C. Brown, University of Delaware
Large Shareholder Diversification and Corporate Voluntary Disclosures. Herita Akamah, The University of Oklahoma; Sydney Qing Shu, The University of Oklahoma
Discussant: Matt Wieland, Miami University
3.20 Economic Consequences of Conservatism II
Sheraton, Lower Level, Sugar Hill
Moderator: Joseph Pacelli, Indiana University Bloomington
Earnings Management and Conditional Conservatism. Juan Manuel Garcia Lara, Universidad Carlos III de Madrid; Beatriz Garcia Osma, Universidad Carlos III de Madrid; Fernando Penalva, University of Navarra
Discussant: Xing Yang, Xian Jiaotong University
SFAS 142, Conditional Conservatism, and Acquisition Profitability and Risk. Matthew Cedergrancn, University of Pennsylvania; Baruch Lev, New York University; Paul Zarowin, New York University
Discussant: Fang Tang, The Hong Kong Polytechnic University
Accounting Conservatism, Overinvestment, and Post-SEO Stock Market Underperformance and Illiquidity. Carolynn Callahan, University of Louisville; Hyun A. Hong, University of California, Riverside; Sungchan (Sam) Lee, Iowa State University; Steve W. Lin, Florida International University
Discussant: Felipe Bastos Gurgel Silva, Cornell University

3.21 Debt Contracting
Sheraton, Lower Level, Flatiron
Moderator: Matthew Erickson, The University of Arizona
Debt Covenant Condition and the Relative Use of Operating Lease and Long-Term Debt. Daniel Gyung Paik, University of Richmond; Brandon Byunghwan Lee, Indiana University Northwest; Sungwook Yoon, California State University, Northridge; Joyce Van der Laan Smith, University of Richmond
Discussant: Yadv K. Gopalan, Washington University in St. Louis
Discussant: John Donovan, Washington University in St. Louis
State Contract Law and the Use of Accounting Information in Debt Contracts. Colleen Honigsberg, Columbia University; Sharon P. Katz, Columbia University; Sunay Mutlu, Kennesaw State University; Gil Sadka, The University of Texas at Dallas
Discussant: Aytekin Ertan, London Business School

3.22 Effects of Information Sharing and Transparency
Hilton, 3rd Floor, Rendezvous Trianon
Moderator: Judson Caskey, University of California, Los Angeles
Dynamic Disclosure Externalities. Nemit Shroff, Massachusetts Institute of Technology; Rodrigo S. Verd, Massachusetts Institute of Technology; Ben Yost, Massachusetts Institute of Technology
Discussant: Omri Even Tov, University of California, Berkeley
The Asymmetric Effect of Reporting Flexibility on Priced Risk. Matthew J. Bloomfield, The University of Chicago
Discussant: Judson Caskey, University of California, Los Angeles
Transparency: A Recipe or an Obstacle for Innovation? Rong (Irene) Zhong, University of Illinois at Chicago; Feng Gao, Rutgers, The State University of New Jersey
Discussant: Atif Ellahie, The University of Utah

3.23 Nonfinancial Disclosures and Firm Value
Hilton, 3rd Floor, Petit Trianon
Moderator: Olena V. Watanabe, Iowa State University
Firm-Value Effects of CSR Disclosure and CSR Performance. Robert Gutsche, University of St. Gallen; Jan-Frederic Schulz, University of St. Gallen
Discussant: To Be Announced
Corporate Social Responsibility and Information Flow. Gary Chen, University of Illinois at Chicago; Bin Wang, Missouri Western State University; Xiaohong Wang, Northeastern Illinois University
Discussant: Barbara Su, University of Toronto
Accounting for Human Rights Violations Risk: Conflict Minerals Mandatory Disclosures under the Dodd-Frank Act. Karen E. Brown, Brock University; Yiia Chen, Brock University; Fayeze Elayan, Brock University; Jennifer Li, Brock University
Discussant: Joshua Cutler, University of Houston

3.24 Financial Information Relevant for Assessing Firm Risk
Hilton, Concourse Level, Concourse G
Moderator: Jacquelyn Gillette, University of Rochester
Firm Risk and Disclosures about Dispersion in Asset Values: Evidence from Oil and Gas Reserves. Marc Badia, University of Navarra; Mary E. Barth, Stanford University; Miguel Duro, University of Navarra; Gaizka Ormazabal, University of Navarra
Discussant: Jacquelyn Gillette, University of Rochester
Common and Misynchronized Earnings, Return Variance and R&D Reporting. Dimos Andronoudis, The London School of Economics and Political Science; Christina Dargenidou, University of Exeter; Eirini Konstantinid, University of Manchester
Discussant: Jeffrey Ng, Singapore Management University
4:00 PM–5:30 PM

**3.25 The Influence of Capital Market Intermediaries**

**Hilton, Concourse Level, Concourse E**

**Moderator:** Hua Xin, University of Louisville

- **Can Short Sellers Serve a Monitoring Role? Evidence from Insider Trading Profitability.** Xia Chen, Singapore Management University; Qiang Cheng, Singapore Management University; Ting Luo, Tsinghua University; Hong Yue, Singapore Management University

  **Discussant:** Rong Huang, Baruch College—CUNY

- **Think before You Speak—The Effect of Conference Call Style on the Cost of Equity Capital.** Sebastian Firk, Georg-August University at Goettingen; Jan Christoph Hennig, Georg-August University at Goettingen; Michael Wolff, Georg-August University at Goettingen

  **Discussant:** Jason V. Chen, University of Illinois at Chicago

**3.26 External and Internal Monitoring II**

**Hilton, Concourse Level, Concourse D**

**Moderator:** Rajesh Vijayaraghavan, Harvard University

- **What Else Do Shareholders Want? Shareholder Proposals Contested by Firm Management.** Eugene Soltes, Harvard University; Suraj Srinivasan, Harvard University; Rajesh Vijayaraghavan, Harvard University

  **Discussant:** Rafael Capat, Rice University

- **The Battle for Influence: Shareholder vs. Creditor Impact on Firms in Technical Default.** Kate Emily Schain, New York University

  **Discussant:** Leila Peyravan, University of Toronto

- **Market Valuation of Anticipated Governance Changes: Evidence from Contentious Shareholder Meetings.** Francois Brochet, Boston University; Fabrizio Ferri, Columbia University; Gregory S. Miller, University of Michigan

  **Discussant:** Anup Srivastava, Dartmouth College

**3.27 Public Governments and Reporting**

**Hilton, Concourse Level, Concourse C**

**Moderator:** To Be Announced

- **Opportunistic Financial Reporting and Credit Market Participation in Municipalities.** Amanda W. Beck, The University of Alabama

  **Discussant:** Marie Blouin, Ithaca College

- **Evaluating the Effectiveness of Government Mandated Performance Management Systems in Healthcare: A Field Experiment.** Fabienne Miller, Worcester Polytechnic Institute; Justin Wang, Worcester Polytechnic Institute

  **Discussant:** Mary Fischer, The University of Texas at Tyler

**3.28 Corporate Governance: International Perspectives**

**Sheraton, Lower Level, Murray Hill**

**Moderator:** Saad A. Alkazemi, Kuwait University

- **An Analysis of Female Directors Constrain Real Earnings Management.** Ling-Ling Chang, Ming Chuan University; Yue-Duan Guan, Ming Chuan University; Daniel F. Hsiao, University of Minnesota, Duluth

  **Discussant:** Rebecca Bloch, Fairfield University

- **Monetary and Nonmonetary Incentives for Tax Planning in Chinese SOEs.** Hong Fan, St. Mary’s University; Liqiang Chen, St. Mary’s University

  **Discussant:** Lee-Hsien Pan, Keuka College

- **Does Mandatory Audit Partner Rotation Influence Companies’ Auditor Selection Strategies and Audit Quality?** Li-Jen He, Asia University; Hongtsai Chiang, Feng Chia University; Chao-Jung Chen, National Pingtung University

  **Discussant:** Denise Silva Ferreira Juvenal, FIEPECAFI - Pref. Cidade do Rio de Janeiro

**3.29 Earnings Management Issues: Chinese Evidence**

**Sheraton, Lower Level, Sutton Place**

**Moderator:** Wenxia Ge, University of Manitoba

- **Does State Ownership Affect an Enterprise’s Choice of Earnings Management Strategies? The Case of China.** Peng Wu, Southeast University; Lei Gao, SUND, Geneseo; Xiao Li, Southeast University

  **Discussant:** Yushun Hung, Fu Jen Catholic University

- **Earnings Management with the Deferred Tax Expense—New Evidence from the Equity Method in China.** Cheng Lai, Renmin University of China; Caihua Mo, Renmin University of China; Jingjing Wu, Renmin University of China; Hua Zhou, Renmin University of China

  **Discussant:** Chao Chen, Fudan University

- **XBRL Implementation and Real Earnings Management Evidence from XBRL Dual Regulation in China.** Songsheng Chen, Beijing Institute of Technology; Jun Guo, Rutgers, The State University of New Jersey, Camden; Xiaoxiao Tang, Beijing Institute of Technology

  **Discussant:** Tiemei Li, University of Ottawa
3.30 Incentives and Compensation
Hilton, 2nd Floor, Rhinelander South
Moderator: To Be Announced
The Effects of Performance Incentives and Training on Insight Problem-Solving. Kun Hau, Western University
Discussant: Gregory McPhee, Florida International University
The Effect of Incentive Scheme and Task Type on Altruistic Behavior within the Organization. Andrew Newman, University of South Carolina; Ivo Tolkov, Georgia State University; Flora Zhou, Georgia State University
Discussant: Serena Lofurt, Tulane University

3.31 Trust and Culture
Hilton, 2nd Floor, Morgan
Moderator: To Be Announced
Can Connectors Change Team Culture on Fluid Teams? Elena Klevsky, University of Illinois at Urbana—Champaign
Discussant: Karl Schuhmacher, Emory University
The Role of Imitation in Trust Formation and Partner Selection in Interfirm Relationships. Evelien Reusen, Erasmus University; Kristof Stouthuyse, Ghent University
Discussant: Steve Buchheit, The University of Alabama

3.32 Does Performance-Based Pay Lead to Improved Performance?
Hilton, 2nd Floor, Madison
Moderator: To Be Announced
Examining the Effects of Performance-Based Pay and Performance Monitoring on Task Performance. Charles D. Bailey, The University of Memphis; Nicholas J. Fessler, The University of Texas at Tyler; Brian K. Laid, Arkansas State University
Discussant: Heba Abdel-Rahim, Georgia State University
The Effects of Information Aggregation and Visualization on Judgment Quality for Complex Multiattribute Judgment Tasks in Performance Evaluation. Robert Johannes Obermaier, University of Passau; Christian Maier, University of Passau
Discussant: Lawrence Grasso, Central Connecticut State University
Do Incentive Plans for Exemplary Employees Lead to Productive or Counterproductive Outcomes? Carolyn Deller, Harvard University; Tatiana Sandino, Harvard University
Discussant: To Be Announced

3.33 Auditing and Emerging Technologies
Sheraton, 2nd Floor, Central Park West
Moderator: Deniz A. Appelbaum, Rutgers, The State University of New Jersey, New Brunswick
Moving Towards Continuous Audit and Big Data with Audit Analytics. Implications for Research and Practice. Deniz A. Appelbaum, Rutgers, The State University of New Jersey, New Brunswick; Alexander Kogan, Rutgers, The State University of New Jersey, Newark; Niklas O. Vosanihylvi, Rutgers, The State University of New Jersey, Newark
Discussant: Graham Gal, University of Massachusetts Amherst
Privacy-Preserving Information Sharing within an Audit Firm. Alexander Kogan, Rutgers, The State University of New Jersey, Newark; Cheng Yin, Rutgers, The State University of New Jersey, Newark
Discussant: Graham Gal, University of Massachusetts Amherst
Using Top Cycle Modeling in Audit Analytical Procedures. Philip I. Elsas, ComputationalAuditing.com; Rob Nehmer, Oakland University; Trevor Stewart, Deloitte (Retired)/Rutgers, The State University of New Jersey, New Brunswick
Discussant: Cheng Yin, Rutgers, The State University of New Jersey, Newark

3.34 Technology Tools in the Classroom
Hilton, 2nd Floor, Murray Hill West
Moderator: Mostafa M. Maksy, Kutztown University of Pennsylvania
Implications of Tablet Computing Annotation and Sharing Technology on Student Learning. James Wakefield, The University of Technology Sydney; Jonathan Tyler, The University of Technology Sydney; Laurel Dyson, The University of Technology Sydney; Jessica Frawley, The University of Technology Sydney
Discussant: Tom Downen, The University of North Carolina Wilmington
Whose Performance Suffers? Evidence of Uneven Impact of Smart Phone Device Use during Advanced Tax Class. Ted D. Ransopher, Georgia State University; Carol Springer Sargent, Middle Georgia State University; Lucia Nasuti Smeal, Georgia State University
Discussant: Mostafa M. Maksy, Kutztown University of Pennsylvania
Teaching IDEIA to Auditing Students: Why Student Achievement Varies. D’Arcy Becker, University of Wisconsin—Whitewater; Downa Drum, Western Washington University; Aimée Fernstein, University of Wisconsin—Eau Claire
Discussant: Judith A. Sage, Boise State University

3.35 Doctoral Education and Faculty Credentials
Hilton, 2nd Floor, Rhinelander North
Moderator: Mark Edward Friedman, University of Miami
The Accounting Doctoral Scholars Program: Assessing the Impact of a 20 Million Dollar Intervention into Academic Labor Markets. Timothy J. Fogarty, Case Western Reserve University; Jonathan S. Pyzeha, Miami University
Discussant: Silvia Pereira de Castro Casa Nova, University of São Paulo
Accounting Research Readings Groups. Denton Collins, Texas Tech University; Kirsten Cook, Texas Tech University; Matt Hart, Texas Tech University
Discussant: Timothy J. Fogarty, Case Western Reserve University

A Cautionary Note on Practice Credential Misreporting in Hasselback’s Accounting Faculty Directory. Kenneth J. Smith, Salisbury University; David J. Emerson, Salisbury University
Discussant: Michele Dawn Meckfessel, University of Missouri–St. Louis

6:30 pm–9:00 pm
Centennial Celebration Reception
Hilton, 3rd Floor, Grand Ballroom
Join us as we celebrate through the decades with dynamic décor, great food, interactive areas from the Speakeasy 1920s, Soda Shoppe 1950s, Hair Raising 1980s, and beyond on our futuristic main stage. Live entertainment and dancing will round out the celebration on our main stage area with other decades dedicated to networking and lounging with your colleagues and friends away from the main stage.

6:30 pm – Doors Open (Ticketed Event) Live music provided by The Julliard School Musicians
7:00 pm – President Welcome and Celebrations on Main Stage
7:30 pm – Entertainment and Dancing Begins on Main Stage
Live music performed by Vinyl MP3 playing a variety of music from all decades.

Dinner on Your Own
TUESDAY, AUGUST 9, 2016

6:45 AM–8:15 AM

SECTION BREAKFASTS WITH BUSINESS MEETINGS
Gender Issues and Worklife Balance Section (ticket required for breakfast)
Hilton, 3rd Floor, Mercury Rotunda

8:00 AM–12:15 PM

Exhibits
Hilton, 3rd Floor, America’s Hall I

Member Services
Hilton, 3rd Floor, America’s Hall I

8:00 AM–5:00 PM

Registration
Hilton, 2nd Floor, Promenade

Member Services
Hilton, 2nd Floor, Promenade

Service Project
Hilton, 2nd Floor, Promenade

8:00 AM–6:00 PM

Career Center
Hilton, 3rd Floor, America’s Hall II

8:30 AM–9:45 AM

Plenary Session: Becoming a Learned Profession by 2036
Hilton, 3rd Floor, Grand Ballroom

Speakers:
Mary E. Barth, Joan E. Horngren Professor of Accounting at the Stanford University Graduate School of Business (GSB)
John Christensen, Professor of Accounting, University of Southern Denmark
Kazuo Hiramatsu, Professor of Accounting, Kwansei Gakuin University

Award Presentations:
Outstanding Accounting Educator Award
Douglas F. Prawitt, Brigham Young University
Jerold Zimmerman, University of Rochester

AAA/Deloitte Wildman Medal Award
Mary E. Barth, Stanford University
Wayne R. Landsman, The University of North Carolina
Mark H. Lang, The University of North Carolina
Christopher D. Williams, University of Michigan

9:00 AM–5:00 PM

Member Services
Sheraton, Lower Level

9:45 AM–10:15 AM

Coffee Break
Drawing for Hotel Nights in San Diego
Hilton, 3rd Floor, America’s Hall I (Hotel Nights Drawing Location)
Sheraton, 2nd Floor, Metropolitan Ballroom Foyer

9:45 AM–11:00 AM

Emerging and Innovative Research Session (see separate listing on pages 97-99)
Hilton, 3rd Floor, Promenade

Research Interaction Forum III (see separate listing on pages 106-107)
Hilton, 3rd Floor, Promenade
Mary E. Barth
Joan E. Horngren Professor of Accounting at the Stanford University, Graduate School of Business

Mary E. Barth is the Joan E. Horngren Professor of Accounting at the Stanford University, Graduate School of Business (GSB). Professor Barth was a member of the International Accounting Standards Board (IASB) from its inception in 2001 until 2009. She served as the Academic Advisor to the IASB from 2009 until 2011. Prior to joining the IASB, Professor Barth’s accounting standard-setting activities included serving as a member of the Accounting Standards Advisory Committee of the American Institute of CPAs and the Financial Accounting Standards Board. Prior to joining the faculty at Stanford in 1995, she was an Associate Professor at Harvard University and an audit partner in Arthur Andersen & Co.

Professor Barth’s research is published in a variety of journals and has won several awards, including the American Accounting Association’s (AAA) Notable Contributions to Accounting Literature Award, Competitive Manuscript Award and, on two occasions, the AAA/Deloitte Wildman Medal Award and, on three occasions, the Best Paper Award of the Financial Accounting and Reporting Section of the AAA. She is an Editor of The Accounting Review and a co-editor of the Journal of Financial Reporting, has been Accounting Department Editor of Management Science, and is on the Editorial Boards of several other academic journals.

Professor Barth is a recipient of the GSB’s Robert J. Davis Award for a lifetime of achievement as a GSB faculty member, MBA Distinguished Teaching Award, and Ph.D. Faculty Distinguished Service Award, and served as a Senior Associate Dean for Academic Affairs at the GSB from 2002 until 2009. Professor Barth is active in the AAA, having served as its President for 2013-2014 and as President-Elect, Vice President, Past President, and Chair of several committees. She also has served as a Vice President of the International Association for Accounting Education and Research. Professor Barth is a recipient of the Outstanding International Accounting Educator Award of the AAA’s International Section, has been an Honorary Professor at the University of International Business and Economics in Beijing, and is an Honorary Professorial Fellow with title of Professor at The University of Melbourne. She serves on the External Audit Committee of the International Monetary Fund. Professor Barth holds an AB from Cornell University, an M.B.A. from Boston University, a Ph.D. from Stanford University, and D.Sc.(H.C.)s from Lancaster University and London Business School.

John Christensen
Professor of Accounting at University of Southern Denmark

John Christensen is Professor of Accounting at the University of Southern Denmark. He has been awarded a honorary doctorate degree from University of Magdeburg and a Ph.D. from Stanford University. His research has been published in The Accounting Review, Journal of Accounting Research, Accounting Horizons, Review of Accounting Studies, European Accounting Review and Management Accounting Research. He is coauthor of Accounting Theory: An Information Content Analysis. He has served as President of the European Accounting Association (2006-2009), Vice President of Research and Publication of the American Accounting Association (2010-2012), and served as chair of the European Accounting Association’s Doctoral Colloquium. He was the Presidential Scholar of the American Accounting Association in 2009. He is a Knight of the Order of Dannebrog of First Degree.

Kazuo Hiramatsu
Professor of Emeritus at Kwansei Gakuin University

Kazuo Hiramatsu is a professor of Accounting at Kwansei Gakuin University, Japan. He served as a professor during 1975-2016, and as the president of that university during 2002-08. He earned his B.A. (1970), M.B.A. (1972), and Ph.D. (1987) from Kwansei Gakuin University. He was a visiting scholar at the University of Washington, Seattle (1977-79), and a visiting professor at the University of Glasgow (1991). He received an Honorary Doctoral Degree from Satya Wacana Christian University, Indonesia, in 2010.

He served as the president of the Japan Accounting Association (JAA, 2009-12), the vice president-international of the American Accounting Association (AAA, 2009-11), and the president of International Association for Accounting Education and Research (IAAER, 2013-14). He was a member of the Strategy Working Party of IASC (1997-99), and a member of the International Accounting Education Standards Board (IAESB) of IIFC (2010-15).

Currently, he is a member of the Business Accounting Council of the Japanese government, and the Chair of the Translation Review Committee of IFRS in Japan. In the past, he was a member of the Accounting Standards Board of Japan (ASBU) and the Certified Public Accountants and Auditing Oversight Board (CPAOB). His research interest is in international accounting. He received the Ohno Award from JAA in 1986, the Joint AICPA/AAA Collaboration Award in 1998, and the Outstanding International Accounting Educator Award from the International Accounting Section of AAA in 2005.
4.01 Continuing the Conversation: How to Become a Learned Profession by 2036
Hilton, 3rd Floor, Mercury Ballroom
Moderator: Bruce Behn, The University of Tennessee, Knoxville
Panelists: Mary E. Barth, Stanford University
John Christensen, University of Southern Denmark
Kazuo Hiramatsu, Kwansei Gakuin University

4.02 Accounting IS Big Data: Model Cases, Courses, and Curricula
Hilton, 3rd Floor, Trianon Ballroom
Moderator: Ann Bazranin, Northern Illinois University
Panelists: Jon S. Davis, University of Illinois at Urbana–Champaign
D. Scott Showalter, North Carolina State University
Myles Stern, Wayne State University
David A. Wood, Brigham Young University

4.03 Intentionally Skipped

4.04 What’s Going on with XBRL?
Hilton, 2nd Floor, Sutton North
Moderator: Glen L. Gray, California State University, Northridge
Panelists: Eric E. Cohen, PricewaterhouseCoopers
Pranav Ghai, Calcbench, Inc.
Glen L. Gray, California State University, Northridge
J. Louis Mathorne, Financial Accounting Standard Board
Amy Pawlicki, AICPA
Campbell Pryde, XBRL

4.05 The Reawakening of the School of Accountancy Movement
Sheraton, 2nd Floor, Empire West
Moderator: Tonya Flesher, The University of Mississippi
Panelists: Sharon Lassar, University of Denver
Robert Rickatts, Texas Tech University
Michael Roberts, University of Colorado Denver

4.06 New Audit Reports: The Impact on Audit Research and Practice
Hilton, 2nd Floor, Regent
Moderator: Joe Carcello, The University of Tennessee
Panelists: Mark Babington, Financial Reporting Council
Mike Gallagher, PricewaterhouseCoopers
Henry Irving, ICAEW
Lauren Reid, University of Pittsburgh

4.07 African Accounting
Hilton, 2nd Floor, Sutton South
Moderator: George Mickhail, University of Wollongong
Panelists: Jean Guy Degos, University of Bordeaux IV
George Mickhail, University of Wollongong
Fahrettin Ockabol, CAS
Aida Sy, Farmingdale State College, SUNY
Anthony Tinker, Baruch College—CUNY

4.08 FASB-IASB-SEC Update
Sheraton, 2nd Floor, Metropolitan East
Moderator: Terry D. Warfield, University of Wisconsin—Madison
Panelists: Wes Bricker, Securities and Exchange Commission
Thomas J. Linsmeier, Financial Accounting Standards Board
Mary Tokar, IASB

4.09 Computer Forensics Data Mining and Data Analytics
Hilton, 2nd Floor, Beekman
Moderator: Las E. Haltgre, Missouri State University

4.10 Should Conservatism Be in the Conceptual Framework?
Sheraton, 2nd Floor, Empire East
Moderator: Robert Hodgkinson, ICAEW
Panelists: Sudipta Basu, Temple University
Leslie Hodder, Indiana University Bloomington
Stephen Harland Pennman, Columbia University
Leslie Saidman, Pace University
TUESDAY, AUGUST 9, 2016

10:15 AM–11:45 AM

4.11 CPA Exam 2017: What You and Your Students Need to Know
Hilton, 3rd Floor, Gramercy West
Moderator: Michael Decker, AICPA
Panelist: Richard Gallagher, AICPA

4.12 Faculty of the Future: Facing the Forces for Change
Hilton, 2nd Floor, Sutton Center
Moderator: Raef A. Lawson, Institute of Management Accountants
Panelists: Karen V. Fincus, University of Arkansas
James E. Sorensen, University of Denver
Kevin D. Stocks, Brigham Young University
David E. Stout, Youngstown State University

CONCURRENT SESSIONS

4.13 Public Policy and Investor Behavior
Hilton, Concourse Level, Concourse B
Moderator: Gabriel Saucedo, Seattle University
Monetary Policy, Social Capital, and Corporate Investment. Gongfu Zhang, Zhengzhou Institute of Aeronautical Industry Management; Chad Kwon, The University of Texas Rio Grande Valley; Haiyan (Helen) Zhou, The University of Texas Rio Grande Valley
Discussant: To Be Announced

4.14 Factors Affecting Managers’ Accounting/Financial Reporting Choices
Hilton, Concourse Level, Concourse C
Moderator: Peter Kipp, University of South Florida
Annual Goodwill Impairment Test Date Choice. William M. Cready, The University of Texas at Dallas; Ying Quan, The University of Texas at Dallas
Discussant: Thomas Clausen, University of Central Oklahoma
Does Director Interlock Impact the Diffusion of Accounting Methods? Jie Han, Northwest University; Nan Hu, Xi’an Jiaotong University; Ling Liu, University of Wisconsin—Eau Claire; Gouliang Tian, Xi’an Jiaotong University
Discussant: Walied Keshk, California State University, Fullerton
Discussant: To Be Announced

4.15 Taxes and Capital Markets II
Hilton, 2nd Floor, Bryant
Moderator: Jalyynn Thomas, University of Arkansas
Is It the Right Time to Invest in Stocks Inside Retirement Accounts and Bonds in Taxable Accounts? Gregory Geisler, University of Missouri—St. Louis
Discussant: William A. Ciconte, University of Illinois at Urbana—Champaign
Nonrecurring Income Taxes: Do Analysts and Investors Identify and Adjust for Transitory Tax Expense Items? Dain C. Donelson, The University of Texas at Austin; Colin Q. Koutney, The University of Texas at Austin; Lillian F. Mills, The University of Texas at Austin
Discussant: Matthew Erickson, The University of Arizona
Balance Sheet Classification and the Valuation of Deferred Taxes. Mark P. Baum, University of Northern Iowa; Kenneth W. Shaw, University of Missouri
Discussant: Katharine Drake, The University of Arizona

4.16 Tax Business Strategies
Hilton, 2nd Floor, Clinton
Moderator: Julia M. Camp, Providence College
The Paradoxical Impact of Corporate Inversions on U.S. Tax Revenue. Rita Nevada Gunn, Northwestern University; Thomas Z. Lys, Northwestern University
Discussant: Scott G. Rane, Texas A&M University
Sharing Risk with the Government: How Taxes Affect Corporate Risk-Taking. Alexander Ljungqvist, New York University; Liandong Zhang, City University of Hong Kong; Luo Zuo, Cornell University
Discussant: Nathan C. Goldman, The University of Arizona
Debt Financing Constraint, Managerial Debt Holdings and Tax Outcome Variability. Herita Akamah, The University of Oklahoma; Qing Shu, The University of Oklahoma
Discussant: B. Charlene Henderson, University of Illinois at Urbana—Champaign

4.17 Going Concern Opinions
Hilton, 4th Floor, Lincoln
Moderator: Michael C. Turner, The University of Texas at San Antonio
Systemic Risk and Auditors’ Propensity to Issue Going Concern Opinions within the Banking Industry. Anne Albrecht, Texas Christian University; Matt Glendening, University of Missouri; Kyonghee Kim, University of Missouri; Raynalde Pereira, University of Missouri
Discussant: Biyu Wu, University of Nebraska—Lincoln
Institutional Investor Trading Surrounding Auditor Going Concern Opinions. Marshall Geiger, University of Richmond; Abdullah Kumas, University of Richmond
Discussant: Margaret H. Kim, California State University, Fullerton

The Impact of Managerial Overconfidence and Ability on Auditor Going-Concern Decisions and Auditor Termination. Mindy Hyo Jung Kim, The University of Arizona
Discussant: Scott Duellman, Saint Louis University

4.18 Auditing and Loans
Hilton, 4th Floor, Midtown
Moderator: Po-Chang Chen, Miami University

Are Banking and Accounting Expertise on the Audit Committee Related to Bank Loan Terms? Chen-Lung Chin, National Chengchi University; Henry Huang, Yeshiva University; Pei-Yi Liu, National Dong Hwa University; Gerald J. Lobo, University of Houston
Discussant: Dahlia Yobba, Binghamton University, SUNY

Common Auditors and Private Lending by Banks. Jere R. Francis, University of Missouri; Wei Wang, University of Missouri
Discussant: Eric Lohwasser Jr., Drexel University

Auditors and Relationship Banking. Andrew Finley, Claremont McKenna College; Curtis Hall, Drexel University; Timothy Hinkel, Kent State University
Discussant: Joohan Ahn, The University of Oklahoma

4.19 Auditors and Earnings Misstatements
Hilton, 4th Floor, Harlem
Moderator: Zhou Chen, University of Hawaii at Manoa

The Impact of Financial Statement Audits on Non-Income-Increasing Misreporting: Evidence from Restatements. Jeffrey Pittman, Memorial University of Newfoundland; Yuping Zhao, University of Houston
Discussant: Alfred A. Yebba, Binghamton University, SUNY

Underwriter-Auditor Relationship and Pre-IPO Earnings Management: Evidence from China. Xingqiang Du, Xiamen University; Shaojuan Lai, Xiamen University; Xu Li, The University of Hong Kong; Xuejiao Liu, University of International Business and Economics
Discussant: Jamie Diaz, The College of William & Mary

Auditor Tenure and the Length of Earnings Misstatement. Zvi Singer, McGill University; Jing Zhang, The University of Alabama in Huntsville
Discussant: Cheng Yin, Rutgers, The State University of New Jersey, Newark

4.20 Current Issues in Accounting III
Sheraton, 2nd Floor, Central Park West
Moderator: Shunlan Fang, Kent State University

An Empirical Analysis of Risk and Liability Components. C. S. Agnes Cheng, The Hong Kong Polytechnic University; Cathy Zhizhang Liu, University of Houston—Downtown; Kenneth J. Reichelt, Louisiana State University
Discussant: Rong Huang, Baruch College—CUNY

2010 SEC Climate Change Disclosure: Determinants and Impacts. Ying Guo, California State University, East Bay; David Yang, University of Hawaii at Manoa
Discussant: Shunlan Fang, Kent State University

Are Layoff Decisions of American Corporations Efficient? Boochun Jung, University of Hawaii at Manoa; Byungki Kim, Korea Advanced Institute of Science and Technology; Woo-Jong Lee, Seoul National University; Choong-Yuel Yoo, Korea Advanced Institute of Science and Technology
Discussant: To Be Announced

4.21 Debt Contracting: The Role of Monitoring
Sheraton, Lower Level, Chelsea
Moderator: John Donovan, Washington University in St. Louis

Discussant: Peter Demerjian, University of Washington

Does Fiduciary Duty to Creditors Reduce Debt- Covenant-Avoidance Behavior? Shai Levi, Tel Aviv University; Benjamin Segal, Fordham University/Harvard University; Dan Segel, IDC, Southern Methodist University
Discussant: Eric Robert Horne, University of Washington

Co-Migration and the Benefits of Relationships in Bank Lending. Urooj Khan, Columbia University; Xinlei Li, Columbia University; Christopher D. Williams, University of Michigan; Regina Wittenberg-Moerman, University of Southern California
Discussant: Yadav K. Gopalan, Washington University in St. Louis

4.22 Determinants and Consequences of Setting and Meeting Thresholds
Sheraton, Lower Level, Sugar Hill
Moderator: Crystal Xu, Manhattan College

Analysts’ Earnings Surprise Components and Future Earnings Performance. Michael Calagari, Santa Clara University; Michael Eames, Santa Clara University
Discussant: Rick Cazier, The University of Texas at El Paso
TUESDAY, AUGUST 9, 2016

10:15 AM–11:45 AM

Rounding of Earnings per Share and Managerial Insider Trading. Robert Kim, University of Massachusetts Boston; Yang Gyu Lee, Sungkyunkwan University; Gerald J. Lobu, University of Houston
Discussant: Feng Gao, Rutgers, The State University of New Jersey

The Power of Numbers: Base-Ten Threshold Effects in Reported Revenue. Dererdal Stice, The Hong Kong University of Science and Technology; Earl K. Stice, Brigham Young University; Han Stice, University of Florida; Lonnie Stice-Lawrence, The University of North Carolina at Chapel Hill
Discussant: Ethan Rouen, Columbia University

4.23 Bank Supervision
Hilton, Concourse Level, Concourse A
Moderator: Anya V. Kleymenova, The University of Chicago

Why Did Politicians Blame Fair Value Accounting during the Financial Crisis? The Role of Conservative Ideology and Special Interests. Jannis Bischof, University of Mannheim; Holger Daske, University of Mannheim; Christoph Johann Saezroth, Tilburg University
Discussant: Atif Ellahi, The University of Utah

SEC Supervisory Activity in the Financial Industry: Angelo Pettinichio, Università Bocconi
Discussant: To Be Announced

Discussant: Jeffrey Ng, Singapore Management University

4.24 Managerial Incentives and Reporting Quality
Hilton, 3rd Floor, Rendezvous Trianon
Moderator: Lakshmana K. Krishna Moorthy, Tulane University

Directors’ and Officers’ Liability Insurance and Internal Controls. Guang-Zheng Chen, Feng Chia University; Ching Tung Keung, National University of Singapore; Chin-Hua Huang, HongKong University
Discussant: Miguel Duero, University of Navara

Tournament Incentives and Earnings Management. Zhihong Chen, The Hong Kong University of Science and Technology; Kai Wai Hui, The Hong Kong University of Science and Technology; Hailong You, The Hong Kong University of Science and Technology; Yao Zhang, Tongji University
Discussant: Lakshmana K. Krishna Moorthy, Tulane University

4.25 Financial Reports and Textual Analysis
Hilton, 2nd Floor, Murray Hill East
Moderator: Thomas Steffen, Yale University

10-K Narrative Disclosures: Investor Response and Information Content. Amir Amel-Zadeh, University of Cambridge; Jonathan Faasse, University of Cambridge
Discussant: To Be Announced

Technology Competition and Corporate Disclosure Policies. Michael Ettredge, The University of Kansas; Feng Guo, The University of Kansas; Ling Lisi, George Mason University; Kevin Tseng, The University of Kansas
Discussant: Thomas Steffen, Yale University

Large Sample Evidence on the Properties and Impact of Strategic Commentary in Annual Reports. Vasiliki Athanasakou, The London School of Economics and Political Science; Mahmoud El-Haj, Lancaster University; Paul Rayson, Lancaster University; Martin Walker, The University of Manchester; Steven Young, Lancaster University
Discussant: To Be Announced

4.26 Role of Customers in Disclosures
Hilton, 3rd Floor, Petit Trianon
Moderator: Suhas A. Sridharan, Emory University

10-K Disclosure of Corporate Social Responsibility and Consumer Preference-Related Performance. James Cannon, Iowa State University; Zheja Ling, Iowa State University; Cian Wong, Iowa State University; Olana V. Watanabe, Iowa State University
Discussant: Yan Sun, The University of Texas at Dallas

Effect of Customers’ Risk Factor Disclosures on Suppliers’ Investment Efficiency. Tzu-Ting Chiu, Norwegian School of Economics; Jeong-Bon Kim, University of Waterloo; Zheng Wang, City University of Hong Kong
Discussant: Shira Cohen, Temple University

4.27 Financial Reporting of Income Taxes
Hilton, Concourse Level, Concourse E
Moderator: Jingjing Huang, Virginia Polytechnic Institute and State University

GAAP ETR Management to Achieve Relevant Thresholds. Adrian Kubata, University of Muenster
Discussant: Phillip Quinn, University of Washington

Influencing Profits: The Differential Impact of Lobbying on Corporate Stock Returns. Michelle Hutchens, University of Illinois at Urbana—Champaign; Sonja Rege, Indiana University Bloomington; Amy Genson Sheneman, Indiana University Bloomington
Discussant: Vishal P. Baloria, Boston College

42
Does the Deferred Tax Valuation Allowance Provide Incremental Information for Loan Contracting in the Private Credit Market? Michael Bergbrant, St. John’s University; Delroy Hunter, University of South Florida; Henock Louis, The Pennsylvania State University; Dahlia Robinson, University of South Florida; Michael Robinson, The University of Tampa
Discussant: Daniel Saavedra, University of California, Los Angeles

**4.28 Intersection of Financial Reporting and Taxes**

**Hilton, Concourse Level, Concourse D**

**Moderator:** Hua Xin, University of Louisville

Information Processing Costs and Corporate Tax Aggressiveness: Evidence from the SEC’s XBRL Mandate. Jeff Zeyun Chen, University of Colorado Boulder; Hyun A. Hong, University of California, Riverside; Jeong-Bin Kim, University of Waterloo; Ji Woo Ryu, The University of Texas Rio Grande Valley
Discussant: Joe B. Kim, Singapore Management University

Investors’ Perceptions of Integrated Reporting. Christian Ort, European University Viadrina
Discussant: Oded Rozenbaum, The George Washington University

The Dark Side of Financial Market Development: The Effect of the Onset of CDS Trading on Tax Avoidance. Ji Woo Ryu, The University of Texas Rio Grande Valley; Hyun A. Hong, University of California, Riverside; Gerald J. Lobo, University of Houston; Tharindu S. Ranasinghe, Singapore Management University
Discussant: Kwang, University of Alberta

**4.29 Forecasting and Valuing Earnings and Its Components**

**Hilton, Concourse Level, Concourse G**

**Moderator:** To Be Announced

Decomposing the Market, Industry, and Firm Components of Profitability: Implications for Forecasting. Andrew Jackson, UNSW Australia; Marlene Plumlee, The University of Utah; Brian Rountree, Rice University
Discussant: To Be Announced

Linear Information Dynamics and the Value Relevance of Net Payout and Its Components. Andreas Charitou, University of Cyprus; Colin Clubb, King’s College London; Neophytos Lambertides, Cyprus University of Technology
Discussant: D. Craig Nichols, Syracuse University

Forecast Accuracy and Value Relevance by Firm Size - A Comparison of Management and Analyst Forecasts. Saori Nara, Meiji University; Mikiharu Noma, Hitotsubashi University
Discussant: Amanda Badger, University of Rochester

**4.30 Voluntary Disclosure Theory II**

**Hilton, 2nd Floor, Rhinelander North**

**Moderator:** Shirley Liu, Florida Atlantic University

Risk Disclosures with Asymmetric Information and Costly Investment in Information Technology. Bjorn N. Jorgensen, The London School of Economics and Political Science; Michael Timothy Kirschenheiter, University of Illinois at Chicago
Discussant: Gaogong Zhang, University of Minnesota

A Back-of-the-Envelope Structural Measure of Disclosure Costs. Edwige Cheynel, Columbia University; Michelle Liu, New York Institute of Technology
Discussant: Nathan Dong, Columbia University

**4.31 Accounting Information in the Market for Corporate Control**

**Hilton, 2nd Floor, Gibson**

**Moderator:** To Be Announced

International M&A Laws, Market for Corporate Control, and Accounting Conservatism. Inder K. Khurana, University of Missouri; Wei Wang, University of Missouri
Discussant: Wei-Wei Jia, Emory University

Why Do Managers Voluntarily Disaggregate Revenues into Organic vis-à-vis External Components? Daniel W. Collins, The University of Iowa; Jaewoo Kim, University of Rochester; Haejin Oha, The University of Iowa
Discussant: Todd Krovet, University of Connecticut

Earnings Quality in Stock-for-Stock Mergers. Che-Chia Chang, Tunghai University; Hunghuo Pan, Tunghai University
Discussant: Paul A. Wong, University of California, Davis

**4.32 Determinants of M&A Goodwill Impairment**

**Hilton, 3rd Floor, Mercury Rotunda**

**Moderator:** Cassandra Estep, University of Illinois at Urbana—Champaign

A New Approach to Evaluate M&A Prices and to Predict Goodwill Impairments. Hyung il Oh, University of Washington, Bothell
Discussant: Xin Zheng, Emory University

Does Non-GAAP Earnings Disclosure Improve the Quality of GAAP Earnings? Evidence from the Recognition of Goodwill Impairment Losses. Hangsoo Kyung, The Chinese University of Hong Kong; Hakyin Lee, Hofstra University; Jeff Ng, The Chinese University of Hong Kong
Discussant: Sarah Shoik, Emory University of Washington

Do Financial Analysts Reduce the Costs of Accounting Decisions? Evidence from Goodwill Impairments. Doug Ayres, Ball State University; John L. Campbell, The University of Georgia; James A. Chyz, The University of Tennessee, Jonathan E. Shipman, University of Arkansas
Discussant: James Brushwood, Colorado State University
4.33 Healthcare and Performance Measurement  
**Hilton, 2nd Floor, Gramercy East**  
**Moderator:** To Be Announced  
**An Investigation of Economic Efficiency in California Hospitals:** Kathryn Chang, Sanoma State University  
**An Evaluation of Not-for-Profit Hospital Performance:** Leo MacDonald, Kennesaw State University; Jomon Paul, Kennesaw State University; Benedikt Quosigk, Kennesaw State University  
**Discussant:** To Be Announced  
**The Surprising Repetitiveness of Reported Program Ratios:** Qianhua Ling, Marquette University; Andrea Alston Roberts, University of Virginia  
**Discussant:** John M. Trussel, The University of Tennessee at Chattanooga

4.34 Accounting Academia: A Century of Change  
**Hilton, 2nd Floor, Murray Hill West**  
**Moderator:** Yvette Lazdowski, Plymouth State University  
**The Initial Bridge between Academia and the Accounting Profession: A Historical Perspective:** Emily K. Hornok, The University of Mississippi; Dale L. Flesher, The University of Mississippi  
**Discussant:** Paul J. Miranti, Rutgers, The State University of New Jersey, New Brunswick  
**Elmer G. Beamer and the American Institute of Certified Public Accountants: The Pursuit of a Cognitive Standard for the Accounting Profession:** Martin Emanuel Pearson, Western University; Vaughan S. Radcliffe, Western University; Mitchell J. Stein, Western University  
**Discussant:** Brigitte W. Muehlmann, Babson College  
**R. Mattessich: Accounting Theory Based on Economics:** Nohora E. Garcia, Universidad Nacional de Colombia  
**Discussant:** Martin Emanuel Pearson, Western University

4.35 Reporting Quality and Its Effect: International Findings  
**Sheraton, Lower Level, Flatiron**  
**Moderator:** Mostafa A. Elshamy, Kuwait University  
**The Effect of Mandatory IFRS Adoption and Country-Specific Factors on Earnings Quality: An International Comparison:** Jee In Jang, Korea Accounting Standards Board; Julie Walker, The University of Queensland; Joon Hei Cheung, Daegu University  
**Discussant:** Hong Fan, St. Mary’s University  
**Accounting Quality and Loan Pricing: The Effect of Cross-Country Differences in Legal Enforcement:** Senaina Asangpatopoulou, University of Reading  
**Discussant:** Hong Fan, St. Mary’s University  
**Foreign Equity Ownership and Income Smoothing:** Baechun Jung, University of Hawaii at Manoa; Dongyoung Lee, McGill University; Ilhang Shin, Yonsei University; Desmond Yuen, University of Macau  
**Discussant:** Joshua Anderson, Boston University

4.36 Bank Related Issues: International Evidence  
**Sheraton, Lower Level, Sutton Place**  
**Moderator:** Leonardo P. Barcellos, Fundação Getulio Vargas  
**The Influence of Accounting Enforcement and Bank Regulation on Earnings Quality of Banks: European Evidence:** Lorenzo Da Nasso, Erasmus University; Kirilaram Kanagaretnam, York University; Gerald J. Lobo, University of Houston; Simone Terzani, University of Perugia  
**Discussant:** Leonardo P. Barcellos, Fundação Getulio Vargas  
**The Influence of Bank Accounting Regulations on Analysts’ Earnings Forecasts: Global Evidence:** Shipei Han, University of Massachusetts Dartmouth; Iftekhar Hasan, Fordham University; Liang Song, University of Massachusetts Dartmouth; Amino Tarazi, University of Limoges  
**Discussant:** Hong Kim Duong, The University of Texas at El Paso  
**Do Cross-Country Differences in Accounting Standards Affect the Costs of Contracting?** Bryan Graden, Illinois State University  
**Discussant:** Natalia Mithchuk, University of Cincinnati

4.37 Related Party Transactions, Risk Disclosure, and Fraudulent Financial Reporting  
**Sheraton, Lower Level, Murray Hill**  
**Moderator:** Ties de Kok, Tilburg University  
**Earnings Informativeness of Firms with Related Party Transactions—Yes, the Categories of RPTs Matter:** Ching-Lung Chen, National Yunlin University of Science and Technology; Chung-Yu Chen, National Yunlin University of Science and Technology; Pai-Yu Wong, National Yunlin University of Science and Technology  
**Discussant:** Jingjing Wang, University of Toronto  
**Clustering of Corporate Risk Disclosures under the Positive Assurance Requirement of the Incumbent Auditor: Finnish Evidence among the Big 4 Auditors:** Savioz Bazzolan, Luiss Guido Carli University; Anrii Mihkin, Aalto University/University of Florida  
**Discussant:** Pietro Andrea Bianchi, University of Miami  
**CFO Demographic Characteristics and Fraudulent Financial Reporting in China:** Boolei Qi, Xi’an Jiaotong University; Jinghui Sun, Xi’an Jiaotong University; Jiwei Wang, Singapore Management University  
**Discussant:** Sha Zhao, Oakland University
4.38 Innovation and Pay Structure
Hilton, 2nd Floor, Rhinelander South
Moderator: To Be Announced

Does CEO Pay Disparity Enhance or Impede Innovation Performance? Jonghwan Kim, Bocconi University; Kwangjoo (K.J.) Koo, The Pennsylvania State University Eerie
Discussant: Will Demere, Michigan State University

Carrots or Sticks? The Effects of Rewards versus Penalties on Radical and Incremental Innovation. Clara Xiaoling Chen, University of Illinois at Urbana–Champaign; Jeremy B. Lill, Georgia State University; Lorenzo Lucianetti, University of Chieti–Pescara
Discussant: Mark Anderson, University of Calgary

Internal Information Quality and Firm Innovation. Kelly Huang, Florida International University; Brent Loo, Florida International University; Gregory McPhail, Florida International University
Discussant: Lynuemae Choi, Arizona State University

4.39 Evaluating Executive Compensation
Hilton, 2nd Floor, Morgan
Moderator: To Be Announced

Discussant: Elia Ferracuti, The University of Utah

Shareholders’ Use of Proxy Statement Disclosures to Evaluate Executive Pay. Brian Cadman, The University of Utah; Richard Corizzoza, The University of Utah; Xiaoxia Peng, The University of Utah
Discussant: Clara Xiaoling Chen, University of Illinois at Urbana–Champaign

Top Management Team Compensation, Strategic Positioning, and Firms’ Competitive Effectiveness. Mark Anderson, University of Calgary; Yan Ma, University of Calgary; Rong Zhao, University of Calgary
Discussant: Marshall Vance, University of Southern California

4.40 Sustainability
Hilton, 2nd Floor, Madison
Moderator: To Be Announced

Managerial Ability and Corporate Social Performance. Bok Baik, Seoul National University; David Farber, The University of Texas at El Paso; Sunghan (Sam) Lee, Iowa State University
Discussant: Xuezong Huang, Ball State University

Environmental Uncertainty, Managerial Ability, and Goodwill Impairment. Li Sun, The University of Tulsa; Joseph H. Zhang, The University of Memphis
Discussant: Kun Huo, Western University

Corporate Social Responsibility: Performance Measure or Managerial Rent Extraction Tool? Nicole M. Heron, Baruch College–CUNY
Discussant: Han-Up Park, Temple University

4.41 Social Media Research
Sheraton, 2nd Floor, Central Park East
Moderator: Dawna Drum, Western Washington University

The Association between Firms’ Use of Social Media and Market Reactions to Earnings Announcements. Ju-Chun Yen, City University of Hong Kong; Shu-Hsing Li, National Taiwan University; Kuo-Tay Chen, National Taiwan University
Discussant: Roger Debreceny, University of Hawaii at Manoa

Project Communications on Crowdfunding Success: An Empirical Study Based on Elaboration Likelihood Model. Mi Zhou, Virginia Polytechnic Institute and State University; Weiguo Fan, Virginia Polytechnic Institute and State University; Alan Wang, Virginia Polytechnic Institute and State University; Linda Wallace, Virginia Polytechnic Institute and State University
Discussant: Roger Debreceny, University of Hawaii at Manoa

Financial Performance of Companies in an Institutional CSR Legislated Context: The Peruvian Case. Gustavo Tanaka, Kobe University
Discussant: Denis Silva Ferreira Juvenal, FIPECafi - Pref. Cidade do Rio de Janeiro

4.42 Performance Factors in Student Learning
Hilton, 4th Floor, East
Moderator: Noel Kamal Purushit, S. S. Jain Subodh P. G. College

Study Choices by Accounting Students: Those Who Choose to Study Reading Text Outperform Those Who Choose to Study Watching Videos. Earl K. Stice, Brigham Young University; James D. Stice, Brigham Young University
Discussant: James Wakefield, The University of Technology Sydney

Grouping Accounting Problems by Type Enhances Initial Performance but Impairs Long-Term Learning. Fred Phillips, University of Saskatchewan
Discussant: Robert L. Braun, Southeastern Louisiana University

Factors Associated with Student Performance in Investment Portfolio Management: An Empirical Investigation. Keshav Gupta, Kutztown University of Pennsylvania; Mostafa M. Maksy, Kutztown University of Pennsylvania
Discussant: Judith A. Sage, Boise State University
4.43 The Flipped Classroom  
**Hilton, 4th Floor, Holland**  
**Moderator:** Janell Blazovich, University of St. Thomas  
"Flipping the Managerial Accounting Principles Course: Effects on Student Performance, Evaluation, and Attendance." Tom Downen, The University of North Carolina Wilmington; Becky Hyde, Northern Arizona University  
"Questioning the Flip: The Hidden Dilemmas of the Greatest Thing Since Sliced Bread." Timothy J. Fogarty, Case Western Reserve University  
"Students’ Performance in Flipped and Traditional Classroom Settings: A Comparative Study." Ibrahim Aly, Concordia University; Manmohan Rai Kapoor, Concordia University  
"Using Technology Driven Flipped Class to Promote Active Learning." Gilvania de Sousa Gomes, Universidade Federal de Uberlândia; Jose Dutra Oliveira, University of São Paulo; Luiz Antonio Titton, University of São Paulo

**12:00 PM–1:45 PM**

**AAA Luncheon**  
**Hilton, 3rd Floor, Grand Ballroom**  
**Speaker:** Curt Steinhorst, Speaker at The Center for Generational Kinetics  
**Award Presentations:**
- **Outstanding Service Award**  
  George W. Krull Jr., Grant Thornton LLP, Retired
- **Notable Contributions to Accounting Literature Award**  
  Ilia D. Dichev, Emory University  
  John R. Graham, Duke University  
  Campbell R. Harvey, Duke University  
  Shivaram Rajgopal, Columbia University
- **Competitive Manuscript Award**  
  Amanda M. Winn, University of Illinois at Urbana—Champaign
- **Doctoral Dissertation Award for Innovation in Accounting Education**  
  Danqi Hu, University of Toronto  
  So Anchul Hyun, University of Calgary  
  Lorien Stice-Lawrence, The University of North Carolina at Chapel Hill  
  Aleksandra Zimmerman, Case Western Reserve University  

**TUESDAY AAA LUNCHEON WITH SPEAKER**

**Curt Steinhorst**  
**Speaker at The Center for Generational Kinetics**

Curt Steinhorst is a Certified Keynote Speaker at The Center for Generational Kinetics. His clients range from GM and Raytheon to the Naval Academy. Curt is a Millennial himself who has a reputation as a leader among Millennials. At age 20, he was elected President of his 10,000-member class at Texas A&M University. Since graduating from college magna cum laude he has worked extensively to make the most of generational differences for clients around the world. Curt’s entertaining speaking style has wowed audiences of up to 20,000 leaders from California, to New York City, and Africa. Curt’s personal experiences leading Millennials and serving as a speaking coach for top performers—from executives and TV personalities to helping the Heisman Trophy Winner prepare for his speech—make him a powerful and entertaining communicator on how to bridge generations with employees and customers.

**1:30 PM–4:30 PM**

**Exhibits**  
**Hilton, 3rd Floor, America’s Hall I**

**Member Services**  
**Hilton, 3rd Floor, America’s Hall I**
TUESDAY, AUGUST 9, 2016

2:00 PM–3:30 PM

PANEL SESSIONS

5.01 Changing Faculty Mix: Opportunities and Challenges
Hilton, 2nd Floor, Sutton North
Moderator: Tracie Miller-Nobles, Austin Community College
Panelists: Mark Nelson, Cornell University
D. Scott Showalter, North Carolina State University
Joe Hoyt, University of Richmond
Cathleen Burns, University of Colorado Boulder
Sheri Risler, Temple University

5.02 The Voluntary Application of IFRS in Japan and Considerations for Future Mandatory Application
Hilton, 2nd Floor, Gramercy West
Moderator: Kazuo Hiramatsu, Kwansei Gakuin University
Panelists: Takashi Hashimoto, President of the Japanese Association of International Accounting Study Financial Service Agency
Satoshi Hasuo, Monex Group, Inc.
Ichiro Mukai, Aichi Gakuin University
Tatsuyoshi Yamada, Former Member IASB

5.03 Teaching with Academic Codification
Hilton, 3rd Floor, Mercury Ballroom
Moderator: Cassy Budd, Brigham Young University
Panelists: Melissa Larson, Brigham Young University
L. Scott Hobson, Brigham Young University

5.04 Teaching Award Winners: Bea Sanders, George Krull, and Mark Chain Awards
Sheraton, 2nd Floor, Metropolitan East
Moderators: Markus Ahrens, St. Louis Community College, Meramac
Joann David, AICPA
Panelists: Fabienne Miller, Worcester Polytechnic Institute
Huang Higgins, Worcester Polytechnic Institute
Mahandra R. Gujarathi, Bentley University
Patricia Johnson, Canisius College

5.05 Mixed Methods Research Projects: Wave of the Future or Fad of the Moment?
Sheraton, 2nd Floor, Empire West
Moderator: TBD
Panelists: Eric Floyd, Rice University
Jennifer Grafton, The University of Melbourne
Amy Hageman, Kansas State University
Anne Lills, The University of Melbourne

5.06 Audit Quality Indicators
Hilton, 3rd Floor, Trianon Ballroom
Moderator: To Be Announced
Panelists: Steven Glover, Brigham Young University
Lyndsay Park, BlackRock
Leslie Seidman, Pace University
George Wilfert, PCAOB

5.07 Challenges in Accounting Careers: How Female Labor Suffers a Gap!
Hilton, 2nd Floor, Sutton South
Moderator: Aida Sy, Farmingdale State College, SUNY
Panelists: Jean Guy Degos, University of Bordeaux IV
George Nickkohl, University of Wollongong
Fahrettin Dikabul, CAS
Aida Sy, Farmingdale State College, SUNY
Anthony Tinker, Baruch College–CUNY

5.08 Teaching Financial Reporting Judgements
Sheraton, 2nd Floor, Empire East
Moderator: To Be Announced
Panelists: Alan Jagolinzer, University of Colorado Boulder
Paul Muntner, KPMG
Michael Wells, Independent Accountancy Education Consultant
Irene Wiecek, University of Toronto
5.09 What Is the Future of Sustainability Disclosures?
Hilton, 2nd Floor, Beekman
Moderator: Robert Hodgkinson, ICAEW
Panelists: Amir Dossal, Global Partnerships Forum
           Robert H. Herz, Columbia University
           Don Reed, PricewaterhouseCoopers
           Neil Stevenson, IIRC

5.10 Impact of the New Revenue Recognition Standard on the Introductory Financial Accounting Class
Hilton, 2nd Floor, Regent
Moderator: Wendy Tietz, Kent State University
Panelists: Elizabeth A. Gordon, Temple University
           Russell Tietz, Mount Union University
           Wendy Tietz, Kent State University

5.11 Who’s Cheating in My Classroom?
Hilton, 2nd Floor, Sutton Center
Moderator: Cathy J. Scott, Navarro College
Panelists: Regina L. Brown, Eastfield College
           Carol Hughes, Asheville–Buncombe Technical Community College
           Jason Porter, The University of South Dakota
           Cathy J. Scott, Navarro College
           Andy Williams, Edmonds Community College

CONCURRENT SESSIONS

5.12 XBRL and Information Processing on Financial Markets
Hilton, Concourse Level, Concourse D
Moderator: Joseph R. Rakestraw, Florida Atlantic University

The Impact of Internet Penetration on Financial Analysts’ Information Environment: A Cross-Country Analysis. Tony Kang, McMaster University; Dongyoung Lee, McGill University; Yong Keun Yoo, Korea University
Discussant: Joseph R. Rakestraw, Florida Atlantic University

An Examination of Potential Benefits of XBRL Reporting: Does XBRL Affect Firms’ Long-Term Stock Liquidity. Jee-Hae Lim, University of Waterloo; Vernon J. Richardson, University of Arkansas/Xi’an Jiaotong Liverpool University; Rod Smith, California State University, Long Beach
Discussant: Joseph A. Johnston, City University of Hong Kong

The Impact of Service Provider Switches on XBRL Quality. Jee-Hae Lim, University of Waterloo; Tawei Wang, DePaul University
Discussant: Robert Pinsker, Florida Atlantic University

5.13 IT Governance and IT Security
Hilton, Concourse Level, Concourse C
Moderator: Graham Gal, University of Massachusetts Amherst

Determining Factors and Consequences of IT Investment Governance. Syaful Ali, Universitas Gadjah Mada; Peter Green, Queensland University of Technology; Alastair Robb, The University of Queensland


IT Expertise of Top Management and Board-Level Technology Committees as IT Governance Mechanisms Preventing/Detecting Security Breaches. Jacob Z. Haislip, University of North Texas; Robert Pinsker, Florida Atlantic University

Optimal Configuration of Intrusion Detection Systems. Huseyin Cavusoglu, The University of Texas at Dallas; Birendra Mishra, University of California, Riverside; Srinivasan Raghunathan, The University of Texas at Dallas

5.14 Taxes and Capital Markets III
Hilton, 2nd Floor, Gramercy East
Moderator: John D. Rossi, Marquette College

The Effect of Dividend Imputation on Corporate Tax Aggressiveness. Brett Govendir, The University of Technology Sydney; Roman Lasie, The University of Technology Sydney; Ross McClure, The University of Technology Sydney; Peter Wells, The University of Technology Sydney
Discussant: Jane Livingstone, Western Carolina University

The Strength of the U.S. Dollar and the Value of Permanently Reinvested Earnings. Jimmy F. Downes, University of Nebraska–Lincoln; Mallie Mathis, Oklahoma State University
Discussant: Akinloye Akindayomi, The University of Texas Rio Grande Valley

Market Valuation of Tax Avoidance and Corporate Social Responsibility: Does the Market Discount Corporate Robin Hoods? Kerry K. Inger, Auburn University; Brian Vansant, Auburn University
Discussant: Jon Durrant, Texas Tech University
5.15 Behavioral and Experimental Tax Research

Hilton, 2nd Floor, Clinton

Moderator: Bambi Hora, University of Central Oklahoma

The Effects of Direct versus Indirect Reporting to Tax Authorities on Taxpayer Compliance. William Brink, Miami University; Victoria Hansen, The University of North Carolina Wilmington

Discussant: Anne Christensen, Montana State University

The Potential of the Review Process to Detect and Mitigate Advocacy Bias. Andrew D. Cuccia, The University of Oklahoma; Anne M. Magro, George Mason University; Amber Whisenhunt, No Affiliation

Discussant: Bryan Stewart, Brigham Young University

Does Officer Fiduciary Duty Contribute to Corporate Tax Aggressiveness? Evidence from a Natural Experiment. Shuai (Mark) Ma, American University; Yijiang Zhao, American University

Discussant: Mi Zhou, Virginia Polytechnic Institute and State University

5.16 Audit Committee

Hilton, 3rd Floor, Mercury Rotunda

Moderator: Stephanie Ross, The University of Texas at San Antonio

Board Risk Oversight Involvement, the Demand for External Assurance, and Financial Reporting Quality. Allen Blay, Florida State University; Christina Lewellen, Florida State University; Michelle McAllister, Florida State University

Discussant: Bobby R. Carnes, The Pennsylvania State University

Interlocking Audit Committees—For Better or for Worse?Yang Xu, University of Colorado Colorado Springs

Discussant: Xiaolu Xu, University of Massachusetts Boston

Refreshing the Audit Committee: Rotation versus New Blood. Anne Albrecht, Texas Christian University

Discussant: Bright Asante-Appiah, Lehigh University

5.17 Big 4 Reputation

Hilton, 3rd Floor, Rendezvous Trianon

Moderator: Brett Kawada, San Diego State University

The Effect of Split-Share Structure Reform and Client Reputation on Audit Fees: Evidence from Chinese Cross-Listed Firms. Hsiowen Wang, National Central University; Hsihui Chang, Drexel University

Discussant: To Be Announced

Big N Auditors and Audit Quality: New Evidence from Quasi-Experiments. John Jiang, Michigan State University; Isabel Wang, Michigan State University; K. Philip Wang, Michigan State University

Discussant: Rebecca L. Rosner, Long Island University

Corruption and Auditor Choice: An International Investigation. Rong-Ruey Duh, National Taiwan University; Chunlai Ye, Texas A&M International University; Lin-Hui Yu, National Taiwan University

Discussant: To Be Announced

5.18 Audit Firm Competition

Hilton, 3rd Floor, Petit Trianon

Moderator: Marcus R. Brooks, University of Nevada, Reno

How Accounting Firms Compete for Financial Advisory Roles in the M&A Market. Pawel Bilinski, City University London; Andrew Yim, City University London

Discussant: Ronen Gal-Or, Northeastern University

The Effect of Private-Company Auditors and PCAOB-Registered Firms on Audit Market Competition. Devin Williams, University of Florida

Discussant: Carol Callaway Dee, University of Colorado Denver

Federal Lobbying by Audit Firms: Does It Confer Competitive Advantage? Margaret H. Kim, California State University, Fullerton

Discussant: Norbert Tschockert, Salem State University

5.19 Debt Contracting: Causes and Consequences of Default

Sheraton, Lower Level, Chelsea

Moderator: Ian Tarrant, The Pennsylvania State University

Income Smoothing and Debt Covenants: Evidence from Technical Default. Peter Demerjian, University of Washington; John Donovan, Washington University in St. Louis; Melissa Lewis-Western, The University of Utah

Discussant: Carol M. Gallimberti, Boston College

Credit Control Rights and Corporate Payout Policy. Qingbo Yuan, The University of Melbourne

Discussant: Daniel Saavedra, University of California, Los Angeles

Do Lenders Affect Firms’ Disclosure Decision? Evidence from Lender-Side Loan Defaults. Janet Gao, Indiana University Bloomington; Chuchu Liang, Cornell University; Kenneth Markley, Cornell University; Joseph Pacelli, Indiana University Bloomington

Discussant: Brandon Szerwo, University of Washington
5.20 Effect of Corporate Culture and Employees on Earnings Management
Sheraton, Lower Level, Sugar Hill
Moderator: Laurel Franzen, Loyola Marymount University
Broadly-Distributed Equity-Based Compensation and Earnings Management: The Robin Hood Effect or Economic Incentives? Darin Kip Holderness, West Virginia University; Adrienne Huffman, Tulane University; Melissa Lewis-Western, The University of Utah
Discussant: Dirk Black, Dartmouth College
Do Characteristics of Management Team Affect Abnormal Real Operations? Professional Knowledge Perspective. Chihua Li, Fu Jen Catholic University; Yijie Tseng, Fu Jen Catholic University; Tsung-Kang Chen, Fu Jen Catholic University
Discussant: Jimmy Lee, Singapore Management University
Culture of Weak Compliance and Financial Reporting Risk. Simi Kedia, Rutgers, The State University of New Jersey; Shuqing Luo, National University of Singapore; Shivaram Rajgopal, Columbia University
Discussant: Laurel Franzen, Loyola Marymount University

5.21 Financial Reporting and Disclosures
Hilton, Concourse Level, Concourse A
Moderator: Amir Amel-Zadeh, University of Cambridge
Compensation Committee Meeting and Management Earnings Guidance. Xiumin Martin, Washington University in St. Louis; Hojun Seo, National University of Singapore; Jun Yang, Indiana University
Discussant: Adrienne Rhodes, Texas A&M University
An Empirical Analysis of Disclosure Comparability over Time: Evidence from Fair Value Disclosures. Skrålan Vergauwe, Lancaster University; Ann Goenemynck, KU Leuven
Discussant: Amir Amel-Zadeh, University of Cambridge
Fair Value Accounting and Corporate Debt Structure. Haiping Wang, York University; Jing Zhang, The University of Alabama in Huntsville
Discussant: Angela Pertinicchio, Università Bocconi

5.22 Intentionally Skipped

5.23 Determinants and Consequences of 8-K Filings
Hilton, Concourse Level, Concourse G
Moderator: Lorien Stice-Lawrence, The University of North Carolina at Chapel Hill
Strategic Timing of 8-K Filings by Privately Owned Firms. Bryan G. Brockbank, The University of Oklahoma; Karen M. Hennes, The University of Oklahoma
Discussant: Lorien Stice-Lawrence, The University of North Carolina at Chapel Hill
Selective Disclosure and the Role of Form 8-K in the Post-Reg FD Era. Cristi Gleason, The University of Iowa; Zhejia Ling, Iowa State University; Rong Zhao, University of Calgary
Discussant: Lorien Stice-Lawrence, The University of North Carolina at Chapel Hill
Increased Mandated Disclosure Frequency and Price Formation: Evidence from the 8-K Expansion Regulation. Jeff Lawrence McMullin, Indiana University Bloomington; Brian Paul Miller, Indiana University Bloomington; Brady J. Tweedt, Indiana University Bloomington
Discussant: Dirk Black, Dartmouth College

5.24 Disclosure
Hilton, 2nd Floor, Murray Hill East
Moderator: Shirley Liu, Florida Atlantic University
Do Mandatory Risk Factor Disclosures Predict Future Cash Flows and Stock Returns? Evidence from Tax Risk Factor Disclosures. John L. Campbell, The University of Georgia; Mark Cechin, University of South Carolina; Anna M. Cianci, Wake Forest University; Anne C. Ehringer, The University of Georgia; Edward M. Werner, Rutgers, The State University of New Jersey
Discussant: Jing Huang, Virginia Polytechnic Institute and State University
The Relative Information Content of Guidance and Earnings. Jonathan A. Milian, Florida International University
Discusant: To Be Announced
Peer Effects in Corporate Disclosure Decisions. Hojun Seo, National University of Singapore
Discusant: Kai Chen, University of Waterloo

5.25 Peer and Institutional Owner Effects in Accounting Information
Hilton, 2nd Floor, Rhinelander North
Moderator: Kara Wells, Southern Methodist University
Using Peer Restatements to Estimate the Information Content of Prior Insider Trades. Terrence Blackburne, University of Washington; Asher Curtis, University of Washington; Anna Efsis, University of Oulu
Discussant: Bryce Schonbengen, University of Rochester
Volatility Risk Spillovers: Evidence from Earnings Announcements. Rebecca N. Hann, University of Maryland; Heedong Kim, University of Maryland; Yue Zheng, University of Maryland
Discussant: Kara Wells, Southern Methodist University
The Information Content of Breadth of Ownership. Honghui Chen, University of Central Florida; Hoang Huy Nguyen, University of Baltimore
Discussant: Silver Chung, University of Rochester

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5.26 Financial Reporting of Cross-Listed Firms
Hilton, 2nd Floor, Gibson
Moderator: Holly Yang, Singapore Management University
Managerial Ability and Earnings Quality of Cross-Listed Firms: Singgih Wijayana, Gadjah Mada University; Keryn Chalmers, Monash University
Discussant: Li Zhang, Rutgers, The State University of New Jersey
SEC Monitoring of Foreign Firms’ Disclosures. James Naughton, Northwestern University; Rafael Rogo, The University of British Columbia; Jayanthi Sunder, The University of Arizona; Ray Zhang, The University of British Columbia
Discussant: Holly Yang, Singapore Management University

5.27 Initial Public Offerings and Corporate Governance
Hilton, 4th Floor, Lincoln
Moderator: Karen Ton, Emory University
Do IPOs Face Higher Accounting-Related Litigation Risk? Evidence from Restatements. Biyu Wu, University of Nebraska—Lincoln
Discussant: Roger McNeill White, Emory University
When and Why Do IPO Firms Manage Earnings? Yonca Ertimur, University of Colorado Boulder; Ewa Sletten, Boston College; Jayanthi Sunder, The University of Arizona; Joseph Weber, Massachusetts Institute of Technology
Discussant: Matthew Cedergren, University of Pennsylvania
Professionalization of Corporate Boards and Its Consequences. Aida Sijamic Wahid, University of Toronto; Kyle Welch, The George Washington University
Discussant: Suhas A. Sritharan, Emory University

5.28 Current Issues in Accounting I
Hilton, 4th Floor, Harlem
Moderator: Dina Elmahdy, Morgan State University
Will the Auditing Industry Become a Tighter or Looser Oligopoly? Daniel Aobdia, Northwestern University; Luminita Enache, Dartmouth College; Anup Srivastava, Dartmouth College
Discussant: Abigail McIntosh Allen, Harvard University
On Market Concentration and Disclosure. Edwige Cheynel, Columbia University; Amir Ziv, Columbia University
Discussant: Henry Friedman, University of California, Los Angeles
The Role of Industry Centrality in Using Accounting Information for Macro Forecasting. Shih-Chu Chou, The University of Texas at Dallas; William M. Cready, The University of Texas at Dallas
Discussant: To Be Announced

5.29 Intentionally Skipped

5.30 Recent Topics in Forensic Accounting and Fraud Detection
Hilton, 2nd Floor, Murray Hill West
Moderator: Curtis Nichols, Bucknell University
Domestic Asset Tracing: Identifying, Locating and freezing Stolen and Hidden Assets. Carl Pacini, University of South Florida St. Petersburg; William Hopwood, Florida Atlantic University; Debra Sinclair, University of South Florida St. Petersburg
Fraud and Abuse in the Energy Industry. Christine C. Cheng, Louisiana State University; D. Larry Crumbley, Louisiana State University
Possible Bias in Asset Valuations: An Application of the Fraud Risk Triangle to Divorce Cases. Jennifer Tomasetti, Bryant University; Charles P. Cullinan, Bryant University
The Fraud Detection Triangle: A New Framework for Fraud Detection Research. Adrian C. B. Gogg, Bond University; Kaldeep Kumar, Bond University; Sukanto Bhattacharyya, Deakin University

5.31 Nonprofit Elites
Hilton, 2nd Floor, Bryant
Moderator: To Be Announced
The Use and Consequences of Perquisites in Nonprofit Organizations. Steven Balsam, Temple University; Erica E. Harris, Villanova University
Discussant: Denise Silva Ferreira Juvenal, FIPECAFI - Pref. Cidade do Rio de Janeiro

5.32 Historical Perspectives on Standard Setting
Hilton, Concourse Level, Concourse E
Moderator: Noel Kamal Purohit, S. S. Jain Subodh P. G. College
Changes in the International Accounting Standards Board’s Standard-Setting Approach: A Focus on the Principles-Based Approach. Yoshihiro Tokuga, Kyoto University; Masatsugu Sanada, Shujiitsu University
Discussant: Rachel F. Baskerville, Victoria University of Wellington
Extraordinary Items—A Century of Searching for a Workable Method of Reporting. Joe Hoyle, University of Richmond; Daniel Gyung Paik, University of Richmond; Cathy R. Shi, University of Richmond
Discussant: Francis Farina, Catawba College
James L. Dohr Contributions to Accounting Thought during the First Half of the 20th Century. Saad A. Alkazemi, Kuwait University
Discussant: John T. Rigby, Mississippi State University
5.33 Credit Rating, Firm Values, and Loan Contracts
Sheraton, Lower Level, Murray Hill
Moderator: Long Chen, George Mason University
Are Sovereign Credit Rating Reports Valuable? Sumit Agarwal, National University of Singapore; Vincent Chen, National Chengchi University; Geoffrey Sim, Credit Suisse, Singapore; Weina Zhang, National University of Singapore
Discussant: Andrea Moreau-Arfe, University of Pennsylvania
Political Uncertainty, Overseas Investment and Firm Value? The Case of Taiwan. Siyong Guo, Shanghai Lixin University of Commerce; Wai Fong Roh, Nanyang Technological University; Anne Wu, National Chengchi University
Discussant: To Be Announced
Discussant: Asesh R. Rahman, Auckland University of Technology

5.34 Effects of IFRS Adoption
Sheraton, Lower Level, Sutton Place
Moderator: To Be Announced
How Badly Do Firms Want to Avoid IFRS? IFRS Adoption and Firms’ Delisting Decisions. Elizabeth F. Gutierrez, Universidad de Chile; Maria I. Vulcheva, Florida International University; Maria Wierczynska, Arizona State University
Discussant: Ties de Kok, Tilburg University
Voluntary Adoption of IFRS by U.K. Unlisted Firms and Investment Decisions at the Firm — and Group-Level. Paul Andrä, University of Lausanne; Fani Kalogirou, University of Exeter
Discussant: Partha Mohapatra, Texas Tech University
The Effect of the Level of IFRS Adoption on the Analysts’ Forecast Error in ASEAN Countries. Ania Farahmata, University of Indonesia; Raff A. S. Marsoom, University of Indonesia
Discussant: Wen He, UNSW Australia

5.35 Topics in Emerging Markets
Sheraton, 2nd Floor, Central Park East
Moderator: Gerlando A. S. F. de Lima, University of São Paulo
The Extent of IFRS Adoption in Emerging Economies: An Empirical Study of the Institutional and Economic Determinants. Anas Kossentini, International School of Business; Hakim Ben Othman, University of Tunis/University of Manouba; Khaled Hussainen, Portsmouth University
Discussant: Antonio Lopo Martinez, FUCAPE Business School
The Role of Corporate Governance for Acquisitions by the Emerging Market Multinationals: Evidence from India. Burcin Col, Pace University; Kaustav Sen, Pace University
Discussant: Masumi Nakashima, Chiba University of Commerce
Do Chinese Listed Firms Actively Alter the Design of Pay—Performance Sensitivity following Financial Restatement? Chen Ma, Northwest University, China; Bin Li, Xian Jiaotong University
Discussant: Rong Huang, Baruch College-CUNY

5.36 Earnings Quality and Accounting Discretion: Cross-Border Evidence
Sheraton, 2nd Floor, Central Park West
Moderator: Charles W. Stanley, Baylor University
Culture and Earnings Quality in Cross-Border Acquisitions. James DeMello, Western Michigan University; Gaurav Kumar, University of Arkansas at Little Rock; Jagjit S. Saini, Western Michigan University
Discussant: Parthiban David, American University; Ravi Dharwadkar, Syracuse University; Augustine Dru, American University; Yijiang Zhao, American University
Managerial Ability, Political Connections, and Fraudulent Financial Reporting in China. Zhi Wang, Changsha University of Science & Technology; Mei-Hui Chen, National Defense University; Chen-Lung Chin, National Chengchi University; Qi Zheng, Changsha University of Science & Technology
Discussant: Wen He, UNSW Australia
On the Relationship between Earnings Quality and Corporate Social Performance. Zhaoyang Gu, Chinese University of Hong Kong, Keichi Kubota, Chuo University; Hiroto Takehara, Waseda University
The Association between Expected Synergies and Post-Acquisition Performance in Cross-Border Mergers and Acquisitions. Gerald J. Lobo, University of Houston; Luc Paugam, ESSEC Business School; Hervé Stolowy, HEC Paris

5.37 The Structure of Incentive Contracts
Hilton, 2nd Floor, Rhinelander South
Moderator: To Be Announced
The Sorting Effect of Ex Post Discretionary Adjustment in Employment Contracts. Bart Dierynck, Tilburg University; Victor van Pelt, Tilburg University
Discussant: To Be Announced
The Change of Performance Measure Weights and Ratee’s Incentive. Bum Joon Kim, The Catholic University of Korea
Discussant: To Be Announced
The Use of Adjusted Earnings in Performance Evaluation. Asher Curtis, University of Washington; Valerie Li, University of Washington, Bothell; Paige Patrick, University of Washington
Discussant: To Be Announced
5.38 Benchmarking and Target Setting in Compensation
Hilton, 2nd Floor, Morgan
Moderator: To Be Announced
Why Do Firms Disclose Performance Compensation Targets? Heidi A. Packard, Massachusetts Institute of Technology
Discussant: To Be Announced
The Use of Analyst Forecasts in Target Setting of Executive Annual Bonus Contracts: Sunhwa Choi, Lancaster University; Sunyoung Kim, Monach University; Seobon Kwon, Seoul National University; Jae Yong Shin, Seoul National University
Discussant: Emma Peng, Fordham University
Equity Pay for Benchmarking and Pay-for-Performance Compensation. Brian Codman, The University of Utah; Mary Ellen Carter, Boston College; Xiaoxia Peng, The University of Utah
Discussant: Paige Patrick, University of Washington

5.39 Management Style
Hilton, 2nd Floor, Madison
Moderator: To Be Announced
Mergers and Acquisitions and the Acquirer-Target Cultural Differences. Wai-Ming Fong, The Chinese University of Hong Kong; Kevin Lam, The Chinese University of Hong Kong
Discussant: Jeremiah Bentley, University of Massachusetts Amherst
Transforming Promise into Reality—Performance Implications and Antecedents of CFO Commitment to Value-Based Management. Sebastian Firk, Georg-August University at Goettingen; Torben Schmidt, Georg-August University at Goettingen; Michael Wolff, Georg-August University at Goettingen
Discussant: Lawrence Grasso, Western Connecticut State University
CFO Characteristics, CFO Power, and Strategic Management Accounting Use. Timur Pasch, Utretch University; Frank H. M. Verbeeten, Utretch University/YU University Amsterdam
Discussant: To Be Announced

5.40 Empirical Research in Emerging Technologies
Sheraton, Lower Level, Flatiron
Moderator: Brigitte W. Muehlmann, Babson College
Research and Development, Technology Indraft and Industrial Changes of Main Corporate Business: Evidence from China. Xin Xu, Zhongnan University of Economics and Law; Yun Xia, Jinan University
Discussant: Jeff Reinking, University of Central Florida
Does XBRL Format Matter? Evidence from the XBRL Voluntary Filing Program. Yu Cong, Morgan State University; Hui Du, University of Houston—Clear Lake
Discussant: Dawna Drum, Western Washington University
Predicting Credit Card Delinquency: An Application of Decision Tree Technique. Ting Sun, Rutgers, The State University of New Jersey, Newark; Niklos A, Vasinahelyi, Rutgers, The State University of New Jersey, Newark
Discussant: Louise Hayes, University of Guelph

5.41 Analytics and Technology Integration in the Accounting Curriculum
Hilton, 4th Floor, East
Moderator: Espey T. (Ted) Browning, James Madison University
Analytics Knowledge Required of a Modern CPA in This Real-Time Economy: A Normative Position. Deniz A. Appelbaum, Rutgers, The State University of New Jersey, New Brunswick; D. Scott Showalter, North Carolina State University; Ting Sun, Rutgers, The State University of New Jersey, Newark; Niklos A.Vasinahelyi, Rutgers, The State University of New Jersey, Newark
Preparing Students for the Future Workforce: An Experimental Learning Approach to Delivering an Accounting Analytics Course. Gary Pan, Singapore Management University; Venky Shankararaman, Singapore Management University; Poh-Sun Seow, Singapore Management University; Gan-Hup Tan, Singapore Management University
Toward Competency Integration in the Accounting Curriculum: Examples Using Information Systems and Technology as Facilitators. Deb Sledgianowski, Hofstra University; Mohamed Gomaa, Hofstra University; Christine Tan, Hofstra University

5.42 Successfully Writing, Locating, and Using Good Cases
Hilton, 4th Floor, Holland
Moderator: Daniel Jones, Assumption College
The Use of Educational Cases in the Accounting Curriculum. Dennis Caplan, University at Albany, SUNY; Saurav Dutta, University at Albany, SUNY; Kathy Engt, University at Albany, SUNY
Discussant: Sylvia Gorntik-Tomaszewski, St. John’s University
Using a Design Thinking Framework to Write and Publish Teaching Cases: Tips from Experienced Accounting Case Writers. Norman T. Sheehan, University of Saskatchewan; Mahendra R. Gujarathi, Bentley University; Joanne C. Jones, York University; Fred Phillips, University of Saskatchewan
Discussant: Veena Brown, University of Wisconsin—Milwaukee
Effective Learning Strategies III (see separate listing on page 95)
Hilton, 3rd Floor, Promenade

Research Interaction Forum IV (see separate listing on pages 108-110)
Hilton, 3rd Floor, Promenade

Coffee Break
Drawing — Exhibit Hall Passport to Prizes
Hilton, 3rd Floor, America’s Hall I (Passport to Prizes Drawing Location)
Hilton, Concourse Level, Prefunction Area
Sheraton, 2nd Floor, Metropolitan Ballroom Foyer
Sheraton, Lower Level, Prefunction Area 2

BUSINESS MEETING
American Accounting Association
Hilton, 4th Floor, New York

6.01 Developing Our Publications Ethics Policies: Opportunities for Input
Hilton, 2nd Floor, Gramercy West
Moderator: Terri Shevlin, University of California, Irvine
Panelists: Eva Labro, The University of North Carolina at Chapel Hill
Judy Luther, Informed Strategies
Mary Curtis, University of North Texas

6.02 Visualization: A Picture Is Worth a Thousand Words
Hilton, 3rd Floor, Mercury Ballroom
Moderator: Robyn Raschke, University of Nevada, Las Vegas
Panelists: Charles Hooper, BIlytics
Lee Fainberg, DecisionViz
Steve Rainey, KPMG
Sheri Fedokovitz, Deloitte & Touche LLP

6.03 Big Data Cases in the Classroom
Hilton, 2nd Floor, Beekman
Moderator: Gail Hoover King, Purdue University Northwest
Panelists: Ann Dzurisin, Northern Illinois University
Amy Igou, University of Northern Iowa
Diane Janvin, Iowa State University
Marinilka Barros Kimbro, Seattle University
Daniel O’Leary, University of Southern California
D. Scott Showalter, North Carolina State University

6.04 Accounting for Mergers and Acquisitions: Do Investors Get the Information They Need?
Sheraton, 2nd Floor, Metropolitan East
Moderator: Robert Hodgkinson, ICAEW
Panelists: Amir Amel-Zadeh, University of Cambridge
Trevor Harris, Columbia University
Paul Hooy, Harvard University

6.05 Social Networking Opportunities for Research and Teaching
Location to be Announced
Moderator: Les E. Heitger, Missouri State University
6.06 The Past and Future of Accounting Regulation
Hilton, 3rd Floor, Sutton North
Moderator: Sudipta Basu, Temple University
Panelists: Robert H. Colson, Baruch College—CUNY
Robert H. Herz, Columbia University
Thomas A. King, Case Western Reserve University
Gregory B. Waymire, Emory University

6.07 IFRS Adoption across Japan, Korea, and Taiwan
Sheraton, 2nd Floor, Empire East
Moderator: Shyam Sunder, Yale University
Panelists: Jongsoo Han, Ewha Womans University
Thomas J. Linsmeier, Financial Accounting Standards Board
Chi-Chun Liu, National Taiwan University
Yoshihiro Tokuga, Kyoto University
Masaki Yoneyama, University of Tokyo

6.08 The Power and Accessibility of Text Analytics
Sheraton, 2nd Floor, Empire West
Moderator: Rajendra P. Srivastava, The University of Kansas
Panelists: Eric E. Cohen, PricewaterhouseCoopers
Timothy Loughran, University of Notre Dame
Bill McDonald, University of Notre Dame
Kevin MoFitt, Rutgers, The State University of New Jersey, Newark
Niklas A. Vazarhelyi, Rutgers, The State University of New Jersey, Newark

6.09 Future CPAs Are Key to the Future of Financial Planning
Hilton, 2nd Floor, Regent
Moderator: Sarah Bradley, AICPA
Panelists: Marc Minker, CBIZ MHM, LLC
Susan Tillery, Paraklete Financial, Inc.

6.10 Contemplative, Creative, and Reflective Practices for Accounting Educators
Hilton, 2nd Floor, Sutton South
Moderator: Susan M. Curtis, University of Illinois at Urbana—Champaign
Panelists: Billie M. Cunningham, University of Missouri
Susan M. Curtis, University of Illinois at Urbana—Champaign
Marsha M. Huber, Youngstown State University
Richard Newmark, University of Northern Colorado
Dan Stone, University of Kentucky

6.11 Certifications Available to Two-Year College Students That Provide Valuable Workplace Skills
Hilton, 2nd Floor, Sutton Center
Moderator: Markus Ahrens, St. Louis Community College, Meramec
Panelists: Markus Ahrens, St. Louis Community College, Meramec
Cathy J. Scott, Navarro College
Carol Yacht, McGraw-Hill Education

CONCURRENT SESSIONS

6.12 Factors Affecting Whistleblowing
Sheraton, Lower Level, Flatiron
Moderator: Thomas Clausen, Arizona State University
Discussant: Chad Simon, Utah State University
Does Well-Being and the Outcome for Prior Whistleblowers Impact the Likelihood of Others’ Blowing the Whistle? Steve Kaplan, Arizona State University; Carly Moulang, Monash University; Maria Strydom, Monash University
Discussant: Ling Harris, University of South Carolina
Can Using the Internal Audit Function as a Training Ground for Management Deter Internal Auditor Fraud Reporting? Christopher Kevin Eller, Appalachian State University; Alisa G. Brink, Virginia Commonwealth University
Discussant: Shawn J. Gordon, University of Illinois at Urbana—Champaign

6.13 Taxes and Dealings with the Tax Authority
Hilton, 2nd Floor, Bryant
Moderator: Ray Clemens, New Mexico State University
Knowledge Spillover of Tax Litigation among Networked Firms. Hyunkwon Cho, University of Houston; Sungsil Lee, University of Houston; Janet A. Meade, University of Houston
Discussant: Vishal P. Baloria, Boston College
Determinants of Private Letter Rulings. Erik Devos, The University of Texas at El Paso; David Farber, The University of Texas at El Paso; Li He, The University of Texas at El Paso; Shofiqur Rahman, New Mexico State University
Discussant: Brett Goverand, The University of Technology Sydney

IRS Enforcement and Corporate Tax Avoidance: Additional Empirical Evidence. Akinloye Akindayomi, The University of Texas Rio Grande Valley; Hussein Warsame, University of Calgary
Discussant: Ashley Nicole West, Texas Tech University

6.14 Taxes and Financial Reporting
Hilton, 2nd Floor, Clinton
Moderator: Erik Beardsley, Texas A&M University
Tax Haven Incorporation and Financial Reporting Transparency. Christina Lewellen, Florida State University
Discussant: Erik Beardsley, Texas A&M University
Tax Accounts, Earnings Persistence, and the Direction of Sales Changes. Rajiv D. Banker, Temple University; Joshua Khovis, Temple University; Pamela Kuperstein, Temple University
Discussant: Neemat Geeml Kari, Texas A&M University
The Impact of Corporate Tax Avoidance on Analyst Coverage and Forecasts. Guanming He, University of Warwick; Mengbing Ren, University of Warwick; Richard Taffler, University of Warwick
Discussant: Paul Mason, Baylor University

6.15 Industry Specialist Auditors
Hilton, 3rd Floor, Petit Trianon
Moderator: Genevieve Scalan, Texas A&M University
What Do Unit Audit Fees Represent, Ability or Risk? Korean Evidence. Hyun Ah Kim, Korea University; Seok Wao Jeong, Korea University
Discussant: Julie Petherbridge, Mercer University
Audit Quality Improvements on the Path to Becoming an Industry Specialist. Theory and Evidence. Esther Gal-Or, University of Pittsburgh; Ronen Gal-Or, Northeastern University
Discussant: Hua Xin, University of Louisville
Big N Auditor Concentration and Information Externalities. Xudong Li, Indiana University
Discussant: Zvi Singer, McGill University

6.16 Audit Teams and Audit Quality
Hilton, 3rd Floor, Rendezvous Trianon
Moderator: Li Lily Brooks, Washington State University
Does More Cooperation Experience between the Two Engaged Audit Partners Lead to Higher Audit Quality? Ting-Chiao Huang, Monash University; Chen Chen, Monash University; Yi-Hung Lin, Deakin University
Discussant: Yuping Zhao, University of Houston
The Effect of the Composition of Audit Team Staff on the Relationship between Audit Firm Tenure and Audit Quality. Kyoung Chol Jung, Korea University; Soo Young Kwon, Korea University
Discussant: Dennis M. Lopez, The University of Texas at San Antonio
How Do Audit Offices Respond to Audit Fee Pressure? Evidence of Increased Focus on Nonaudit Services and Their Impact on Audit Quality. Erik Beardsley, Texas A&M University; Dennis Lasilla, Texas A&M University; Thomas C. Oman, University of Nebraska—Lincoln
Discussant: Sung-Jin Park, Indiana University South Bend

6.17 Client Importance and Reactions
Hilton, 2nd Floor, Murray Hill East
Moderator: Ifeoma Udeh, Elon University
Economic Importance of the Client: When Do Shareholders Care about Auditor Independence? Sven Hoerner, Julius-Maximilians-Universitaet Wuerzburg; Jacob Justus Leidner, Julius-Maximilians-Universitaet Wuerzburg
Discussant: J. Scott Judd, University of Illinois at Chicago
Client Importance and Audit Quality: Evidence from China. Songsheng Chen, Beijing Institute of Technology; Zheng Li, Beijing Institute of Technology; Wuchun Chi, National Chengchi University
Discussant: Chia-Hsin Chiang, National Taipei University
Audit Firm Reaction to SEC Enforcement Proceedings against a Client: Evidence of City-Level Audit Office Behavior. Sharad Asthana, The University of Texas at San Antonio; K. K. Raman, The University of Texas at San Antonio; Michael C. Turner, The University of Texas at San Antonio
Discussant: To Be Announced

6.18 Audit Committee and Shareholder Oversight
Hilton, 2nd Floor, Gibson
Moderator: Veena Brown, University of Wisconsin—Milwaukee
How Do Auditors React to Ineffective Audit Committees? Evidence from Socially-Tied CEOs and Audit Committee Members. Gerald J. Lobo, University of Houston; Hung-Chao Yu, National Chengchi University; Ling-Ching Chan, National Chengchi University
Discussant: Gregory W. Martin, The University of North Carolina at Charlotte
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TUESDAY, AUGUST 9, 2016

4:00 PM–5:30 PM

Certification of Audit Committee Effectiveness. Hsihui Chang, Drexel University; Xin Chen, Shanghai Jiao Tong University; Nan Zhou, Binghamton University, SUNY
Discussant: Leah Muriel, Oklahoma State University
Market Reaction to Shareholder Ratification of External Auditors. Kristin Roland, The University of North Carolina at Charlotte; Paul N. Tonyi, The University of North Carolina at Charlotte
Discussant: Brian Mayhew, University of Wisconsin—Madison

6.19 Pricing
Hilton, 2nd Floor, Murray Hill West
Moderator: Santanu Mitra, Wayne State University
Audit Pricing and Price Discrimination by the Big 4 Auditors: A Quantile Regression Approach. Hooi Ying Ng, Deloitte Malaysia; Per Christen Tronnes, UNSW Australia; Leon Wong, UNSW Australia
Discussant: Kenneth J. Reichelt, Louisiana State University
The Impact of Audit Partners on Audit Quality and Audit Pricing in the U.S. Aleksandra B. Zimmerman, Northern Illinois University; Albert L. Nagy, John Carroll University
Discussant: Dawn Hukai, University of Wisconsin—River Falls
Unexpected Audit Fees as an Outcome of Bilateral Negotiation. Rashad Abdel-Khalik, University of Illinois at Urbana–Champaign; Po-Chang Chen, Miami University
Discussant: Brad Lowson, Oklahoma State University

6.20 Internal Controls and Financial Reporting Quality
Hilton, 4th Floor, Harlem
Moderator: To Be Announced
CEO-Board Social Connection and Internal Control Quality. Sheng-Syan Chen, National Taiwan University; Shu-Miao Lai, Kainan University; Chih-Liang Liu, Xiamen University
How Do Causal Link and Financial Performance Jointly Influence Investors’ Reliance on Disclosures of Nonfinancial Information? Lei Dong, Eastern Washington University; Bernard Wong-On-Wing, Washington State University
Ineffective Internal Control and Capital Investment. Shu-Miao Lai, Kainan University; Chih-Liang Liu, Xiamen University

6.21 Credit Ratings
Sheraton, Lower Level, Chelsea
Moderator: Peter Demerjian, University of Washington
Do Credit Ratings Incorporate Business Linkages along the Supply Chain? Rong Huang, Baruch College—CUNY; Sunqian Ren, Baruch College—CUNY
Discussant: Pepa Kraft, New York University
The Timing of Rating Change Announcements. Papa Kraft, New York University; Yuan Xie, Fordham University; Ling Zhou, The University of New Mexico
Discussant: Seil Kim, New York University
Relevance of Accounting Information in Credit Ratings. Seungbin Oh, Seoul National University
Discussant: Seil Kim, New York University

6.22 Determinants and Consequences of Earnings Management
Sheraton, Lower Level, Sugar Hill
Moderator: Mengya Cheng, Boston College
The Influence of Political Connections on Firms’ Accounting Choices during Election Cycles. Lauren Cooper, West Virginia University
Discussant: Vishal P. Baloria, Boston College
Earnings Management Strategies to Maintain a String of Meeting or Beating Earnings Expectations. Yiyang Zhang, University of South Florida; Dahlia Robinson, University of South Florida; Tom Smith, University of South Florida
Discussant: Sangwan Kim, University of Massachusetts Boston
The Valuation Premium for a String of Positive Earnings Surprises: The Role of Earnings Manipulation. Jenney Chu, University of Cambridge; Patricia Dechow, University of California, Berkeley; Kai Wai Hui, The Hong Kong University of Science and Technology; Annika Yu Wang, University of California, Berkeley
Discussant: Mengya Cheng, Boston College

6.23 Revisiting Accrual/Earnings Quality
Hilton, Concourse Level, Concourse A
Moderator: Jason V. Chen, University of Illinois at Chicago
Estimating the Amount of Estimation in Accruals. Jason V. Chen, University of Illinois at Chicago; Feng Li, Shanghai Advanced Institute of Finance
Discussant: Jeff Lawrence McMullin, Indiana University Bloomington
Accrual Duration. Ilia D. Dichev, Emory University
Discussant: Valeri Nikolaev, The University of Chicago
Another Look at What Drives Earnings Quality: How Important Are Innate Factors? Rebecca N. Hann, University of Maryland; Yue Zheng, University of Maryland
Discussant: Anup Srivastava, Dartmouth College
6.24 Regulatory Reforms in Disclosure
Hilton, 2nd Floor, Gramercy East
Moderator: Eric R. Holzman, Indiana University Bloomington
“Hedging” without the Hedge: Determinants and Implications of the Choice to Change Reporting Currency. Alan Jagolinzer, University of Colorado; Bjorn N. Jorgensen, The London School of Economics and Political Science; Troy J. Pollard, The University of Alabama
Discussant: Vasiliki Athanasakou, The London School of Economics and Political Science
Long-Horizon Management Forecast Properties and Regulations. Helen Hurwitz, Saint Louis University; Yan Sun, Saint Louis University
Discussant: To Be Announced
The Impact of Leidy-Smith America Invents Act on Financial Analysts’ Information Environment of Innovative Firms. Rui Huang, The Australian National University; Louise Lu, The Australian National University; Hai Wu, The Australian National University
Discussant: Luminita Enache, Dartmouth College

6.25 Analysts’ Forecasting Activities III
Hilton, Concourse Level, Concourse D
Moderator: Kelly Huang, Florida International University
Do Analysts Say Anything About Earnings Without Revising Their Earnings Forecasts? Philip Berger, The University of Chicago; Charles Ham, Washington University in St. Louis; Zachary Kaplan, Washington University in St. Louis
Discussant: Volkan Muslu, University of Houston
Do Analysts Understand Innovation? Evidence from Patents and Trademarks. Qin Li, University of California, Irvine
Discussant: Charles Ham, Washington University in St. Louis
Tracking Analysts along the Technological Links. Hongping Tan, York University; Jin Wang, Wilfrid Laurier University; Li Yao, Concordia University
Discussant: Pawel Bilinski, City University London

6.26 Valuation
Hilton, Concourse Level, Concourse E
Moderator: Lakshmana K. Krishna Moorthy, Tulane University
Fundamental Analysis Conditioned on Prior Period Sales and Firm Efficiency. Mark Anderson, University of Calgary; Dongning Yu, University of Calgary
Discussant: Lakshmana K. Krishna Moorthy, Tulane University
A Closer Look at the Value Premium: Evidence from a Multiples-Based Decomposition. Andrey Golubov, University of Toronto; Theodoria Konstantinidi, City University London, City University London
Discussant: Mash Chattopadhya, Harvard University

6.27 Determinants of Voluntary Disclosure I
Hilton, Concourse Level, Concourse G
Moderator: Victoria Dickinson, The University of Mississippi
How Do Managers Selectively Disclose? Evidence from Book-to-Bill Ratios. Kimball Chapman, Washington University in St. Louis; Zachary Kaplan, Washington University in St. Louis; Chase Michael Potter, Washington University in St. Louis
Discussant: Adrienna Huffman, Tulane University
Does the Public Availability of Market Participants’ Trading Data Affect Firm Disclosure? Evidence from Short Sellers. Danqi Hu, University of Toronto
Discussant: Thomas Shohfi, Rensselaer Polytechnic Institute
Voluntary Direct Method Cash Flow Disclosure in the U.S.: Determinants and Incremental Usefulness. Baljit K. Sidhu, UNSW Australia; Chuan Yu, UNSW Australia
Discussant: Victoria Dickinson, The University of Mississippi

6.28 Current Issues in Accounting II
Hilton, 2nd Floor, Rhinelander North
Moderator: Anywhere Sikochi, The Pennsylvania State University
Human Capital Theory and Earnings Announcements of the For-Profit Education Industry. Andrew S. Griffith, Iona College
Discussant: Denise Silva Ferreira Juvenal, FEPECAFI - Pref. Cidade do Rio de Janeiro
Internal Controls and Capital Allocation within Conglomerates. David Weber, University of Connecticut; Keelin Zheng, University of Connecticut
Discussant: Sue Wright, Macquarie University
Organizational Capital and the Effects of Technology Shocks on the Characteristics of Earnings. Vivek Raval, University of Illinois at Chicago
Discussant: Anywhere Sikochi, The Pennsylvania State University

6.29 Astonishing Research Advancements Concerning Work-Life Balance and Gender
Hilton, Concourse Level, Concourse C
Moderator: Janell Blazovich, University of St. Thomas
Accounting Choice and Policy Choice by Governments: The Politics of Attention. Irvine M. Lapsley, The University of Edinburgh; Cristina Vicente, University of Murcia
Machiavellian Accountants and Training Outcome: The Case of Gender Effect. Mireia Dameshar, University of New Haven; Hema Rao, SUNY at Oswego
TUESDAY, AUGUST 9, 2016

4:00 pm–5:30 pm

6.30 Universities

Hilton, Concourse Level, Concourse B

Moderator: Mary Fischer, The University of Texas at Tyler

Earnings Management in Private Colleges and Universities: Evidence from Japan. Makoto Kuraki, Yokohama City University

Discussant: Irvine M. Lapsley, The University of Edinburgh

External Monitoring and Financial Reporting Quality in the Not-for-Profit and Public Sectors: Evidence from Universities. Margaret Greenwood, University of Bath; Lei Tao, University of Bath

Discussant: Daniel Neely, University of Wisconsin–Milwaukee

Is There an Association between Vice Chancellors’ (University Presidents’) Compensation and University Rankings in Australia? Martin Bugeja, The University of Technology Sydney; Brett Govendir, The University of Technology Sydney; Zoltan Paul Matolcsy, The University of Technology Sydney; Gregory P. Pazmandy, The University of Technology Sydney

Discussant: Linda Parsons, The University of Alabama

6.31 International Findings on Hedge Accounting and Cash Flows

Sheraton, Lower Level, Murray Hill

Moderator: C. Catherine Chiang, Elon University

Flexibility in Cash Flow Classification under IFRS: Determinants and Consequences. Elizabeth A. Gordon, Temple University; Elaine Henry, Stevens Institute of Technology; Bjørn N. Jorgensen, The London School of Economics and Political Science; Cheryl Linthicum, The University of Texas at San Antonio

Discussant: Shahid Ali Khan, University of Calgary

Allocation of Cash Flows in Unionized Firms. Woo-Jong Lee, Seoul National University; Seungbin Oh, Seoul National University; Sang-Giun Yim, Kookmin University; KyungHwa Yu, Seoul National University

Discussant: Elizabeth F. Gutierrez, Universidad de Chile

Hedge Accounting in Times of Crisis: Evidence from the European Banking Industry. Tami Dinh, University of St. Gallen; Barbara Seitz, University of St. Gallen

Discussant: Shahid Ali Khan, University of Calgary

6.32 Firm Value and Cost of Capital: International Evidence

Sheraton, Lower Level, Sutton Place

Moderator: Brigitte W. Muehlmann, Babson College

Association among Investment Forecast Quality, the Implied Cost of Equity Capital, and Corporate Governance: Evidence from Japan. Yoshinori Shimada, Tokyo University of Science

Discussant: Barbara Seitz, University of St. Gallen

Nonlinear Relationship between Firm Value and Corporate Governance Factor Facing with Corporate Crisis: Case of Transfer Pricing Taxation in Japan. Hiroshi Ohnuma, Tokyo University of Science; Joe Sakurada, Hokkaido University

Discussant: Brigitte W. Muehlmann, Babson College

Spillover Effect of Fraud Allegations and Investor Sentiment. Masako Darrough, Baruch College–CUNY; Rong Huang, Baruch College–CUNY; Sha Zhao, Oakland University

Discussant: To Be Announced

6.33 Accounting Standards: International Perspectives

Sheraton, 2nd Floor, Central Park East

Moderator: Neel Kamal Purish, S. S. Jain Subodh P. G. College

Accounting Conservatism: Exploring the Impact of Changes in Institutional Frameworks in Four Countries. Richard Heaney, The University of Western Australia; Ann Tarca, The University of Western Australia; Melissa May, WA Department of Health Accounting Standards and Media Coverage; Wen He, UNSW Australia; Yoowen Shan, The University of Technology Sydney; Bohui Zhang, UNSW Australia

Are We Moving Towards Principles-Based Accounting Standards? Evidence from Asian Countries. Eliza Fatima Nasution, Fakultas Ekonomi Universitas Indonesia; Sylvia Siregar, Fakultas Ekonomi Universitas Indonesia; Ratna Wardhani, Fakultas Ekonomi Universitas Indonesia; Etty Retno Wulandari, Otoritas Jasa Keuangan

Does Accounting Quality Differ under Principles-Based and Rules-Based Accounting Standards. C. S. Agnes Cheng, The Hong Kong Polytechnic University; Xiao Amanda Li, The Hong Kong Polytechnic University; Steve W. Lin, Florida International University

Recognition versus Disclosure of Finance Leases: Evidence from Japan. Masaki Kusano, Kyoto University

6.34 Firm Performance and Other: International Evidence

Sheraton, 2nd Floor, Central Park West

Moderator: Jie Huang, University of Toronto

China’s “Mercantilist” Government Subsidies, the Cost of Debt and Firm Performance. Chu Yeong Lim, Singapore Management University; Jiawei Wang, Singapore Management University; Colin Cheng Zeng, The University of Manchester

Corporate Related-Party Disclosures: The Influence of Culture, Enforcement, and Investor Protection. Zuni Barokah, Gadjah Mada University; Syafull Ali, Gadjah Mada University

Discussion: Director Networks, Executive Compensation and Firm Performance. Ying-Fen Lin, National Dong Hwa University; Hsuan-Ling Feng, National Dong Hwa University; Jen-Fu Cheng, National Dong Hwa University

Discussion: To Be Announced
TUESDAY, AUGUST 9, 2016

4:00 pm–5:30 pm

Legal Origin and Capital Market Development. Mohammad Tareq, University of Dhaka; Noor Houque, Victoria University of Wellington; Tony van Zijl, Victoria University of Wellington

Politically Connected Firms and the Effectiveness of IFRS Adoption. Madeline Trimble, Illinois State University

6.35 Governance and Control

Hilton, 2nd Floor, Rhinelander South

Moderator: To Be Announced

A Cautionary Tale of Coercive Control. Laurie Burney, Baylor University; Robin Radtke, Clemson University; Sally Widener, Clemson University

Discussant: Andrea Drake, Louisiana Tech University

Governance and Management Control Systems in Hybrid Meta-Organizations. Thuy Seran-Luu, University of Montpellier; Calvin Gurau, University of Montpellier; Gerald Nara, University of Montpellier

Discussant: Nam Sang Cheng, Singapore Management University

Exploring the Roles of Vernacular Accounting Systems in the Development of “Enabling” Accounting and Control Systems. Lukas Goretzki, University of Innsbruck; Erik Strauss, Witten/Herdecke University; Leona Wiegemann, WHU-Otto Beisheim School of Management

Discussant: Lorenzo Patelli, University of Denver

6.36 Governance and Costing

Hilton, 2nd Floor, Morgan

Moderator: To Be Announced

Do Major Customers Influence Companies to Capitalize R&D Outlays? Chaur-Shiuh Young, National Cheng Kung University; Chia-Hui Chen, National Dong Hwa University; Liu-Ching Tsai, National Chiayi University

Discussant: To Be Announced

Anomalous Financial Performance Ratios for Firms Experiencing a Decline in Sales during Economic Slowdowns. Rajiv D. Banker, Temple University; Shunlan Fang, Kent State University; Mihir Mehta, University of Michigan

Discussant: To Be Announced

The Effects of Politically Connected Outside Directors on Firm Performance: Evidence from Korean Chaebol Firms. Jeong-Hoon Hyun, NEOMA Business School; Joe Yang Shin, Seoul National University; Seungbin Oh, Seoul National University

Discussant: To Be Announced

6.37 Cost Stickiness

Hilton, 2nd Floor, Madison

Moderator: To Be Announced

Stickiness in Costs and Management Earnings Forecasts. Mustafa Ciftci, The American University of Sharjah; Feras Mohamed Salama, The American University of Sharjah

Discussant: Jonghyun Kim, Bocconi University

Management Expectations and Asymmetric Cost Behavior. Jason V. Chen, University of Illinois at Chicago; Itay Kama, Tel Aviv University/University of Michigan; Reuben Lehavy, University of Michigan

Discussant: Nicole M. Heron, Baruch College–CUNY

The Impact of International Takeover Laws on Corporate Resource Adjustments: Evidence from the Asymmetric Behavior of Selling, General, and Administrative Costs. Bingbing Hu, Hong Kong Baptist University; Jay Junghun Lee, University of Massachusetts Boston; Dooguang Yang, Xiamen University

Discussant: Duanping Hong, University of Pittsburgh

6.38 Corporate Social Responsibility III

Hilton, 4th Floor, Holland

Moderator: Savannah Guo, Texas Tech University

Changes in Corporate Social Responsibility Performance and Stock Returns. Shu Yue, National Taiwan University; Hsuan Wang, Yuan Ze University; Chun-Yu Ko, Soochow University

Discussant: Marinilka Baros Kimbro, Seattle University

Corporate Social Responsibility and CEO Compensation Structure. Khondkar D. Karim, University of Massachusetts Lowell; EenJu Lee, University of Massachusetts Lowell; SangHyun Suh, University of Massachusetts Lowell

Discussant: Dawn W. Massey, Fairfield University

The Effects of Corporate Social Responsibility and Wrongdoer Rank on Whistleblowing. Alisa G. Brink, Virginia Commonwealth University; Christopher Kevin Eller, Appalachian State University; Karen Green, The University of Toledo

Discussant: Dana Wallace, University of Central Florida

6.39 Corporate Social Responsibility IV

Hilton, 4th Floor, East

Moderator: W. Eric Lee, University of Northern Iowa

Corporate Social Responsibility and Goodwill Impairment. Joanna Golden, The University of Memphis; Li Sun, The University of Tulsa; Joseph Zhang, The University of Memphis

Halo Effect or Fallen Angel? The Joint Firm Value Effect of Greenhouse Gas Emissions and Corporate Social Responsibility. Sue A. Coope, The University of Texas at San Antonio; K. K. Raman, The University of Texas at San Antonio; Jennifer Yin, The University of Texas at San Antonio
TUESDAY, AUGUST 9, 2016

4:00 PM–5:30 PM

6.40 Curriculum and Program Governance
Hilton, 4th Floor, Lincoln
Moderator: Chan Du, University of Massachusetts Dartmouth

A Safari in Brazil: Evidences about Teaching Based in Conceptual Framework. Patricia de Souza Costa, Universidade Federal de Uberlândia; Gilvania de Sousa Gomes, Universidade Federal de Uberlândia; Guilhermo Brunnbeck, University of São Paulo; Maria Eduarda Gomes Santana, Universidade Federal de Uberlândia
Discussant: Husam Aldamen, Qatar University

Governance and Compliance in Accounting Education in South East Asia—Case of Vietnam. Binh Bui, Victoria University of Wellington; Hien Hoang, Victoria University of Wellington; Duc Phan, RMIT University Vietnam; Premasiri Yapa, RMIT University
Discussant: Sandria S. Stephenson, Kennesaw State University

Factors Influencing the Likelihood of Developing a Master’s Degree in Accounting at U.S. AACSB Business Schools. David L. Crawford, Black Hills State University
Discussant: Dennis Bline, Bryant University

6.41 Attracting Students to the Profession and Academia
Hilton, 4th Floor, Midtown
Moderator: Chad Kwon, The University of Texas Rio Grande Valley

Accounting Stigmata: The Four Wounds of the Profession. Jony Hsiao, University of São Paulo; Silvia Pereira de Castro Casa Nova, University of São Paulo


Values in Accounting—Is It Worth How Much It Weighs? Jony Hsiao, University of São Paulo; Ademir Bortolatto Junior, University of São Paulo; Silvia Pereira de Castro Casa Nova, University of São Paulo; Renato Ferreira Leitao Azevedo, University of Illinois at Urbana-Champaign

Why You Should and Can Have an Accounting Career after Getting a College Degree in Liberal Arts, Science, and Pretty Much Anything Else? Hui Du, University of Houston—Clear Lake
WEDNESDAY, AUGUST 10, 2016

6:45 AM–8:15 AM

SECTION BREAKFAST WITH BUSINESS MEETING
Diversity Section (ticket required for breakfast)
Hilton, 3rd Floor, Mercury Rotunda

7:00 AM–8:15 AM

SECTION BREAKFAST WITH BUSINESS MEETING
Forensic Accounting Section (ticket required for breakfast)
Hilton, Concourse Level, Concourse A

8:00 AM–11:00 AM

Career Center
Hilton, 3rd Floor, America’s Hall II
Member Services
Hilton, 2nd Floor, Promenade
Service Project
Hilton, 2nd Floor, Promenade

8:00 AM–2:00 PM

Registration
Hilton, 2nd Floor, Promenade

8:30 AM–9:45 AM

Plenary Session: The Role of the Accounting Academy in Society
Hilton, 3rd Floor, Grand Ballroom

Speakers:
- Lakshmi Puri, Deputy Executive Director of UN Women and Assistant Secretary General of the United Nations
- Jaime Casap, Chief Education Evangelist

The Need for Innovation in Education

Award Presentations:
- Lifetime Service Award
  - Theodore J. Mock, University of California, Riverside
  - David E. Stout, Youngstown State University

- Distinguished Contributions to Accounting Literature Award
  - Holger Daske, University of Mannheim
  - Luzi Hail, University of Pennsylvania
  - Christian Leuz, The University of Chicago
  - Rodrigo S. Verdi, Massachusetts Institute of Technology

- Innovation in Accounting Education Award
  - Michael J. Meyer, University of Notre Dame
  - Teresa S. Meyer, University of Notre Dame
  - Frank Buckless, North Carolina State University
  - Kathy Krawczyk, North Carolina State University
  - D. Scott Shawwalter, North Carolina State University

9:45 AM–10:15 AM

Coffee Break
Hilton, 2nd Floor, Promenade
Sheraton, 2nd Floor, Metropolitan Ballroom Foyer

9:45 AM–11:00 AM

Effective Learning Strategies IV (see separate listing on page 96)
Hilton, 3rd Floor, Promenade
Research Interaction Forum V (see separate listing on pages 111-113)
Hilton, 3rd Floor, Promenade
Lakshmi Puri
Deputy Executive Director of UN Women and Assistant Secretary General of the United Nations

Ms. Lakshmi Puri is Assistant Secretary-General of the United Nations and Deputy Executive Director of UN Women. She is directly responsible for the leadership and management of the Bureau for Intergovernmental Support, UN System Coordination, and Strategic Partnerships. Ms. Puri joined UN Women in March 2011 and was the interim head of UN Women from March 2013 to August 2013.

She has steered UN Women’s engagement in major intergovernmental processes, such as the Commission on the Status of Women, including the landmark outcomes of the 57th and 58th sessions, as well as the historic 59th session on the 20-year anniversary of the Beijing Declaration and Platform for Action, which resulted in a Political Declaration by which Member States pledged to take concrete steps to ensure the full, effective, and accelerated actions to achieve gender equality and the empowerment of women.

Jaime Casap
Chief Education Evangelist

Jaime Casap is the Chief Education Evangelist at Google. Jaime evangelizes the power and potential of the web, technology, and Google tools as enabling and supporting capabilities in pursuit of fostering inquiry-driven project-based learning models. Jaime collaborates with educational organizations and leaders building innovation and iteration into our education practices. He speaks on the subject of technology, education, and innovation at events around the world.

In addition to his role at Google, Jaime serves on a number of Boards, including the Arizona Science Foundation and Inquire Schools. He serves as an advisor to dozens of organizations focused on education, technology, and equity. Jaime is also an adjunct professor at Arizona State University, where he teaches classes on policy, innovation, and leadership.

You can read Jaime’s education blog at www.jcasap.com and can reach him on Google+. You can also follow him on Twitter at @jcasap
Faculty-Student Collaborations in Accounting — FASTCA-16

This workshop explores and discusses collaborations between accounting faculty and undergraduate or master’s students. Annual Meeting attendees are encouraged to sit in on any of the following presentations.

Wednesday, August 10, 2016
Hilton, 3rd Floor, Rendezvous Trianon

10:15 am–10:20 am
FASTCA — 16 Welcome
William Buslepp, Louisiana State University
Guido L. Geerts, University of Delaware
Kimberly Key, Auburn University
William F. Miller, University of Wisconsin–Eau Claire
Timothy West, Tulane University

10:20 am–11:45 am
FASTCA-16 Session I
Identifying Fraud and Evaluating Risks: Integrating Business Processes, Big Data and Advanced Analytics in a Fraud Course
Marinilka Barros Kimbro, Seattle University
Abdulrahman Almadani, Seattle University
Nils Fenske, Seattle University
Seema Pinto, Seattle University

A Full Three-Tier Architecture for Accounting Acquisition and Revenue Processes
William E. McCarthy, Michigan State University
Colin Goodman, Deloitte & Touche, LLP
Brad Hull, Plante Moran, PLLC
Christopher Kingsley, AF Group

Contrasting White-Collar Crimes of Teachers and Corporate Accountants: Similar Crimes, Different Responses
Ellen J. Lippman, University of Portland
Grace Holmes, University of Portland

2:00 pm–3:30 pm
FASTCA-16 Session II
Evaluating the Roles of Student Feedback in Higher Education: An Accounting Faculty and Graduate Student Research Collaboration Project
Christine Z. J. Noel, Metropolitan State University of Denver
Travis Boyd, Metropolitan State University of Denver
Andrew Holt, Metropolitan State University of Denver

Case Studies in Fraud Examination — Applying What Is Learned in the Classroom to the Real World
John E. Little, Cornell University
Gregory M. Chu, Cornell University
Jason H. Grossman, Cornell University
Jenny Mak, Cornell University

A Horse Is a Horse of Course of Course: Until You Realize How Much They Can Teach Us about Leadership
Kate Mantzke, Northern Illinois University
Savannah Perez, Northern Illinois University
Timothy West, Tulane University

4:00 pm–5:30 pm
FASTCA-16 Session III
Student Faculty Collaboration: Creative Research Experience
Joseph P. Cunningham, Albright College
Emely Tremols, Albright College

Writing A Comment Letter: Engaging in the Standard Setting Process
Jenna LehKamp, Western Kentucky University
Meredith Thompson, Western Kentucky University

The Operational Expertise of a CEO and Real Earnings Management
Allen K. Hunt, Western Kentucky University
Chi-Hoon Cho, Yonsei University
Won-Wook Choi, Yonsei University
7.01 Continuing the Conversation: The Role of the Accounting Academy in Society
Hilton, 3rd Floor, Mercury Ballroom
Moderator: Anne Christensen, Montana State University
Panelists: Jamie Casup, Google
Lakshmi Puri, United Nations
Robert Hodgkinson, ICAEW
Shyam Sunder, Yale University

7.02 Should We All Be Chasing the Same Three Journals?
Hilton, 2nd Floor, Gramercy West
Moderator: Ervin Black, The University of Oklahoma
Panelists: Salvador Carmona, Instituto De Empresa
Judy Luther, Informed Strategies
Patricia O’Brien, University of Waterloo
Wayne Thomas, The University of Oklahoma

7.03 Emerging Educational Models and Business Implications
Sheraton, 2nd Floor, Metropolitan West
Moderator: Gail Hoover King, Purdue University Northwest
Panelists: Jan Bell, Babson College
Sharon Lightner, National University
Karen V. Fincus, University of Arkansas
Richard Riley, West Virginia University
Larry Walther, Utah State University

7.04 Technology and Today’s Classroom
Hilton, 2nd Floor, Beekman
Presenters: Markus Ahrens, St. Louis Community College, Meramec
Cathy J. Scott, Navarro College

7.05 The Importance of Data Analytics for Auditing Education
Hilton, 3rd Floor, Trianon Ballroom
Moderator: Norbert Tschakert, Salem State University
Panelists: Catherine Banks, EY
Allen Bloy, Florida State University
Diane Janvin, Iowa State University
Thomas Mackenzie, KPMG
Miklos A. Vasarhelyi, Rutgers, The State University of New Jersey, Newark

7.06 Business Valuation and Litigation
Hilton, 2nd Floor, Sutton North
Moderator: Preston Wilcox, AICPA
Panelists: Yvonne Hinson, AICPA
Tim Pearson, Georgia Southern University
Keith Sellers, University of Denver
Preston Wilcox, AICPA

7.07 Standard Setting Challenges: Liability Recognition
Sheraton, 2nd Floor, Metropolitan East
Moderator: Mary Tokar, International Accounting Standards Board
Panelists: Jim Leisenring, Financial Accounting Standards Board
Thomas J. Linsmeier, Financial Accounting Standards Board
Linda Mezon, Canadian Accounting Standards Board

7.08 Intentionally Skipped

7.09 Accounting for the Cost of Teaching and the Cross-Subsidy to Support Research: Domestic and International Evidence
Hilton, 2nd Floor, Sutton South
Moderator: Keith A. Houghton, Research Coaching Inc.
Panelists: Amir Amoradi, Swinburne University of Technology
Nancy Bagranoff, University of Richmond
Keith A. Houghton, Research Coaching Inc.

7.10 Strategies for Success for Two-Year College Students Transitioning to a Four-Year University
Hilton, 2nd Floor, Sutton Center
Moderator: Sidney Askow, Borough of Manhattan Community College–CUNY
Panelists: Barbara Gonzalez, South Mountain Community College
Carole M. Jessup, University of Illinois at Springfield
Stephen G. Kerr, Bradley University
WEDNESDAY, AUGUST 10, 2016

10:15 AM–11:45 AM

CONCURRENT SESSIONS

7.11 Internal Audit
Hilton, 4th Floor, East
Moderator: To Be Announced
The Impact of Organizational Identity and Professional Norm Salience on Internal Auditors’ Assessments of Internal Control Weaknesses. Ian T. Burt, Niagara University; Theresa Libby, University of Waterloo
Discussant: Serene Loftus, Tulane University
Factors Influencing Recruitment of Non-Accounting Business Professionals into Internal Auditing. Geoffrey D. Barlett, Drake University; Joleen Kremian, Portland State University; K. Kelli Saunders, Colorado State University; David A. Wood, Brigham Young University
Discussant: Kun Liu, University of South Carolina
Applying Interpersonal Relationships and Integrity to Help Strengthen Professional Accountants’ Lifelong Ethical Behavior. Eileen Z. Taylor, North Carolina State University; Alan Reinstein, Wayne State University; Natalie T. Churyk, Northern Illinois University
Discussant: D. Jordan Lowe, Arizona State University

7.12 Career Development
Hilton, 4th Floor, Holland
Moderator: Kelsey R. Brasel, Ball State University
It Pays to Be Extraverted: Executive Personality and Career Outcomes. T. Clifton Green, Emory University; Russell Jame, University of Kentucky; Brandon Luck, Northwestern University
Discussant: Elvira Alexandra Scarlat, Carlos III University of Madrid
The Role of Entrepreneurial Intent and Need for Achievement in Accounting Students’ Career Aspirations: Some Preliminary Data. Marco Lam, Western Carolina University; Susan Swanger, Western Carolina University; Jay Azriel, York College of Pennsylvania
Discussant: Donald Young, Georgia Institute of Technology

7.13 Tax Avoidance
Hilton, 4th Floor, Lincoln
Moderator: To Be Announced
Corporate Social Responsibility and Tax Avoidance: International Evidence. Abdullah M. Alsaadi, Umm Al-Qura University; Aziz Jaafar, Bangor University; M. Shahid Ebrahim, Durham University
Discussant: Victoria Hansen, The University of North Carolina Wilmington
The Effect of Tax Incentives on the Decision to Contribute to Charitable Organizations: Crowding in or Crowding Out? Donna Bobek, University of South Carolina; Amy Hageman, Kansas State University; Eass Hausserman, Portland State University
Discussant: Cathleen L. Miller, University of Michigan–Flint

7.14 Business Value of IT
Hilton, Concourse Level, Concourse G
Moderator: Genevieve Scalan, Texas A&M University
Technical Debt and Firm Performance. Rajiv D. Banker, Temple University; Yi Liang, Temple University; Narayan Ramasubbu, University of Pittsburgh
Discussant: Bill Heninger, Brigham Young University
The Effect of Customer Relationship Management Systems on Firm Performance. Jacob Z. Haislip, University of North Texas; Vernon J. Richardson, University of Arkansas/Xian Jiaotong Liverpool University
Discussant: Zhihong Wang, Clark University
The Impact of Outsourcing Decision on Quality and Timeliness of Financial Reporting. Yu Cong, Morgan State University; Ayishat Omar, Morgan State University; Huey-Lian Sun, Morgan State University
Discussant: Joanna Golden, The University of Memphis

7.15 Tax Policy Issues and Legal Research
Hilton, 2nd Floor, Gramercy East
Moderator: To Be Announced
A Reinvestigation of the Impact of Section 162(m) of the Internal Revenue Code: The Peculiar Case of CFOs. Steven Balsam, Temple University; John Horry Evans III, University of Pittsburgh; Amy J. N. Yurko, Duquesne University
Discussant: Andrew Finley, Claremont McKenna College
The U.S. R&D Tax Credit Is Effective but Inefficient: An Empirical Study. Anthony Billings, Wayne State University; Bungu Musazi, Morgan State University
Discussant: Antonio Lopo Martinez, FUCAPE Business School
The Resurgence of the Publicly Traded Partnership. Steven Balsam, Temple University; Pamela Kuperstein, Temple University
Discussant: Matthias Petutschnig, WU Vienna University of Economics and Business

7.16 Corporate Executives and Tax Avoidance
Hilton, 2nd Floor, Clinton
Moderator: Michele Dawn Mackessy, University of Missouri–St. Louis
CEO Career Concerns and Corporate Tax Avoidance. Gerald J. Lobo, University of Houston; Amy Sun, University of Houston; Dana Zhang, University of Houston
Discussant: Qing Shu, The University of Oklahoma
WEDNESDAY, AUGUST 10, 2016

10:15 AM–11:45 AM

CEO Severance Agreements and Tax Avoidance. Alan Stancill, Mississippi State University
Discussant: Susan B. Anders, Midwestern State University

Do Tax Directors Face Consequences from Tax Avoidance? Liora Schulman, Baruch College–CUNY
Discussant: To Be Announced

7.17 Specialists and Expertise
Hilton, 2nd Floor, Murray Hill East
Moderator: Danielle Gant, Texas Tech University

Subjective Estimates, Managerial Manipulation and Auditor Reporting. Kyoungha (Kari) Lee, Rutgers, The State University of New Jersey; Rahul Menon, Northwestern University
Discussant: To Be Announced

Auditors’ Role in Non-GAAP Earnings Disclosure. Xiaojie Christine Sun, California State University, San Marcos
Discussant: Devin Williams, University of Florida

Do Auditors with a Deep Pocket Provide a High Quality Audit? Gopal Krishnan, American University; Shuai (Mark) Ma, American University; Wonija Yan, The University of Hong Kong
Discussant: To Be Announced

7.18 Investor Protection and Auditors
Hilton, 2nd Floor, Murray Hill West
Moderator: Julie Huang, University of Louisville

The Joint Effect of Investor Protection and Big 4/Non-Big 4 Auditors on Audit Quality: Evidence from Initial Public Offerings in the U.S. Market. Norman Massel, Louisiana State University; Kenneth J. Reichelt, Louisiana State University; Jung Eun Park, Louisiana State University
Discussant: Santanu Mitra, Wayne State University

Social Trust and Auditor Reporting Conservatism. Deqiu Chen, University of International Business and Economics; Li Li, University of International Business and Economics; Xuejiao Liu, University of International Business and Economics; Gerald J. Lobo, University of Houston
Discussant: Robert Felix, University of Baltimore

7.19 Audit Fees
Hilton, 3rd Floor, Petit Trianon
Moderator: Scott Seavey, University of Nebraska—Lincoln

Potential Audit Fee Competition among Big 4 Auditors and Big 4 Audit Quality. Sharad Asthana, The University of Texas at San Antonio; K. K. Raman, The University of Texas at San Antonio
Discussant: Lauren (Drehe) Cunningham, The University of Tennessee

Are Excess Audit Fees Informative about Credit Ratings and Spreads? Valentina Bruno, American University; Kimberly Coraggio, American University; Gopal Krishnan, American University
Discussant: Michelle Droeger, Oklahoma State University

7.20 Restatements and Litigation
Hilton, 3rd Floor, Mercury Rotunda
Moderator: Biyu Wu, University of Nebraska—Lincoln

Big 4 Office Political Connections and Client Restatements. Anastasios Elenes, ESSEC Business School
Discussant: Nicole Thorne Jenkins, University of Kentucky

Internal Control Deficiencies Related to the Cash Flow Restatements and Earnings Persistence. Laura Alford, Louisiana State University; Dana Hollie, Louisiana State University; Shaokun (Carol) Yu, Northern Illinois University
Discussant: To Be Announced

7.21 Diversity Effects in Accounting and Governance
Hilton, 4th Floor, New York
Moderator: To Be Announced

Do Director Networks Affect Financial Reporting Quality? Chin Man Chui, Xiamen University; Bright Gershion Gogdige, Xiamen University; Chih-Liang Liu, Xiamen University

Liquidity Risk and Takeovers. Hawfeng Shyu, Sun Yat-sen University

Psychological Barriers to the Field: The Impact of Stereotype Threat upon Ethnic Minority Entry to the Accounting Major. Brandis Phillips, North Carolina Agricultural and Technical State University

7.22 Measuring and Estimating Earnings Management
Sheraton, 2nd Floor, Central Park East
Moderator: Lian Fen Lee, Boston College

Identifying and Correcting Misspecification with Real Earnings Management Estimations: Beyond Performance Matching. Thomas A. Gilliam, IE University
Discussant: Sugata Roychowdhury, Boston College

Abnormal Reporting: Prudent Business Decisions or Earnings Manipulation? Ted Christensen, The University of Georgia; Adrienna Huffman, Tulane University; Melissa Lewis-Western, Brigham Young University/The University of Utah
Discussant: Sugata Roychowdhury, Boston College
WEDNESDAY, AUGUST 10, 2016

10:15 AM–11:45 AM

Asymmetric Behavior of Accruals. Rajiv D. Banker, Temple University; Dmitri Byzalov, Temple University; Shunlan Fang, Kent State University; Byunghoon Jin, Marist College
Discussant: Amy Hutton, Boston College

### 7.23 The Economic Consequences of Standard Setting

**Sheraton, Lower Level, Flatiron**

**Moderator:** Kathryn Easterd, Wright State University

**Do the FASB’s Standards Add (Shareholder) Value?** Uoojo Khan, Columbia University; Bin Li, The University of Texas at Dallas; Shivaram Rajgopal, Columbia University; Mohan Venkatatchalam, Duke University
Discussant: Ina Youn, The University of British Columbia

**XBRL Adoption and the Demand for Financial Statements.** Gary Chen, University of Illinois at Chicago; Jie Zhou, National University of Singapore
Discussant: Todd Kravet, University of Connecticut

Discussant: Ira Yeung, The University of British Columbia

### 7.24 Compensation Contract Design

**Sheraton, Lower Level, Chelsea**

**Moderator:** To Be Announced

**Do Inherited Beliefs and Values Influence CEO Pay?** Atif Ellahie, The University of Utah; Ahmed Tahoun, London Business School; Irem Tun, London Business School
Discussant: Adrienne Rhodes, Texas A&M University

**Corporate Hedging and the Design of Incentive-Compensation Contracts.** Christopher Armstrong, University of Pennsylvania; Stephen Glaser, University of Pennsylvania; Sterling Huang, Singapore Management University
Discussant: To Be Announced

**Cannot Afford to Let Go: CEO Risk-Taking Incentives When Their Predecessors Are Firm Creditors.** Angelica Gonzalez, The University of Edinburgh; Jens Hogendorff, Cardiff University; Georgios Voulgaris, University of Warwick
Discussant: Jing Pan, The University of Utah

### 7.25 Securitization and Bank Lending

**Sheraton, Lower Level, Sugar Hill**

**Moderator:** Seda Oz, McGill University

**The Spillover Effect of Consolidating Securitization Entity on Small Business Lending.** Yiwei Dou, New York University
Discussant: Amir Amel-Zadeh, University of Cambridge

**Strategic Usefulness of Ignorance: Incremental Income Smoothing via Retained Interest of Securitized Loans.** Emre Kilic, University of Houston; Tharindra S. Ranasinghe, Singapore Management University; Lin Yi, University of Houston—Clear Lake
Discussant: Seda Oz, McGill University

**ETF Trading and Informational Efficiency of Underlying Securities.** Lawrence Glosten, Columbia University; Suresh Nallareddy, Columbia University; Yuan Zou, Columbia University
Discussant: Matthew Lyle, Northwestern University

### 7.26 Determinants of Nonfinancial Disclosure

**Hilton, Concourse Level, Concourse A**

**Moderator:** Zhejia Ling, Iowa State University

**Does Social Responsibility Begin at Home? The Relation between Firms’ Pension Policies and Corporate Social Responsibility (CSR) Activities.** Divya Anantharaman, Rutgers, The State University of New Jersey, Newark; Hariom Manchiraju, Indian School of Business
Discussant: Zhejia Ling, Iowa State University

**Managers’ Cultural Background and Disclosure Attributes.** Francois Brochet, Boston University; Gregory S. Miller, University of Michigan; Patricia Narango, Rice University; Gwen Yu, Harvard University
Discussant: Logan B. Steele, University of Wisconsin—Madison

### 7.27 Understanding of Accruals and Earnings Prediction

**Hilton, Concourse Level, Concourse B**

**Moderator:** Yan Wangsunwua, Northwestern University

**Articulation Based Accruals.** Ryan Casey, University of Denver; Feng Gao, Rutgers, The State University of New Jersey; Michael Timothy Kirschenheiter, University of Illinois at Chicago; Siyi Li, University of Illinois at Chicago; Shall Pandit, University of Illinois at Chicago
Discussant: Dimos Andronoudis, The London School of Economics and Political Science

Why Do Accruals Predict Earnings? Jonathan Lewellen, Dartmouth College; Robert Resutek, The University of Georgia
Discussant: Siyi Li, University of Illinois at Chicago
Predictive Information in Management Forecast Bias. Michael D. Kimbrough, University of Maryland College Park; Hanna Lee, University of Maryland College Park; Yue Zheng, University of Maryland College Park
Discussant: Danqi Hu, University of Toronto

**7.28 Determinants of Voluntary Disclosure II**
*Hilton, Concourse Level, Concourse D*
Moderator: Phillip Kamau Njoroge, Coastal Carolina University
Do Managers Respond to Litigation with Silence? Mary Billings, New York University; Matthew Cedergren, University of Pennsylvania; Svenja Dube, New York University
Discussant: Frank Hefflin, The University of Georgia
Product Market Competition and Managerial Disclosure of Earnings Forecasts: Evidence from Import Tariff Rate Reductions. Ying Huang, The University of Texas at Austin; Ross Jennings, The University of Texas at Austin; Yong Yu, The University of Texas at Austin
Discussant: Jing He, University of Delaware

**7.29 Earnings News and Returns**
*Hilton, Concourse Level, Concourse E*
Moderator: Po-Chang Chen, Miami University
Perceived Firm Trustworthiness and Investor Underreaction to Earnings News. Jay Heon Jung, City University London; Jun-Koo Kang, Nanyang Technological University; Sonya S. Lim, DePaul University; Choong-Yool Yoo, Korea Advanced Institute of Science and Technology
Discussant: Linda H. Chen, Washington State University
Predictability of Analyst Earnings Forecast Errors and Under-Reaction to Earnings News. Neil Bhattacharya, Southern Methodist University; Puri Olsson, European School of Management and Technology; Hyunghun Park, Southern Methodist University
Discussant: Michael Tang, New York University
Earnings Announcement Return Extrapolation. Aytekin Ertan, London Business School; Stephen A. Karolyi, Carnegie Mellon University; Peter Kelly, University of Notre Dame; Robert Stoumbos, Yale University
Discussant: Ethan Rouen, Columbia University

**7.30 Public Schools, School Boards, and Their Interaction**
*Hilton, 4th Floor, Hudson*
Moderator: To Be Announced
Audit Lag in School Districts: An Analysis of Auditor Quality and Governance. Nina T. Dorata, St. John's University; Cynthia R. Phillips, St. John's University; Joseph E. Trainor, St. John's University
Discussant: Julie Petherbridge, Mercer University
Cost Stickiness in the Government Bureaucracy: Evidence from the Operating Expenditures of Public Schools. TsingZai Wu, National Cheng Kung University/Asia University; Chau-Shih Young, National Cheng Kung University; Chun Chai Yu, National Cheng Kung University; Hsiao-Tung Hsu, University of Louisiana at Lafayette
Discussant: Ashley Newton, The University of Oklahoma
Determinants and Consequences of Interlocking Boards in Nonprofit Organizations. Rebecca Bloch, Fairfield University; Erica E. Harris, Villanova University; Amanda N. Paterson, East Carolina University
Discussant: Robert J. Eger, Naval Postgraduate School

**7.31 Origins of Accounting—Middle Ages to the Enlightenment**
*Hilton, 2nd Floor, Rhinelander North*
Moderator: Joann Noe Cross, University of Wisconsin—Oshkosh
Luca Pacioli: Myths, Misunderstandings, Motivation, and Contribution—The Value of Double Entry. Alan Sangster, University of Sussex
Discussant: Mikhail Kuter, Kuban State University
Stages of Accounting History in the Middle East. Batuhan Guvemli, Trakya University; Oktay Guvemli, Marmara University
Discussant: Saad A. Alkasemi, Kuwait University
Accounting and Banking Practices in the Fifteenth and Early Sixteenth Centuries Illustrated by the Career of Jacob Fugger. Charles Richard Baker, Adelphi University
Discussant: Nieves Carrera, IE University

**7.32 Financial Analysts: International Evidence**
*Sheraton, 2nd Floor, Empire East*
Moderator: Salem L. Boumediene, Montana State University Billings
The Optimistic/Pessimistic Switch in Analyst Forecasts: International Evidence. Hongping Tan, York University; Wang Jian Feng, Peking University; Alika Walker, Queen's University at Kingston; Ran Zhang, Peking University
Discussant: Salem L. Boumediene, Montana State University Billings
Which Analysts to Believe? Analysts' Conflicts of Interest and Societal Trust. Kee-Hong Bae, York University; Kirdaran Kanagaretnam, York University; Hongping Tan, York University
Discussant: Ranhui Fu, Shanghai Jiao Tong University
Financial Analyst Coverage for U.S. Firms following Trade Liberalization. Dongyoung Lee, McGill University; He Wen, University of Missouri—St. Louis
Discussant: Sunita S. Rao, Washburn University
7.33 **Mandatory IFRS Adoption**
*Sheraton, 2nd Floor, Empire West*
Moderator: Michelle René Lowry, The University of Hong Kong

**Mandatory IFRS Adoption: Database Coverage and Potential Selection Effects.** Joerg-Markus Hitz, University of Goettingen; Sebastian Kaumanns, University of Goettingen; Nico Lehmann, University of Goettingen

Discussant: Ann Tarca, The University of Western Australia

**Does Mandatory Adoption of IFRS Enhance Earnings Quality? Evidence from Closer to Home.** Gopal Krishnan, American University; Jing Zhang, The University of Alabama in Huntsville

Discussant: To Be Announced

**Mandatory Adoption of International Financial Reporting Standards and the Accounting Quality of Latin American Firms.** Chun Yu Mak, University of Birmingham; Carlos-Alberto Dorantes, Monterey Institute of Technology and Higher Education

Discussant: Michelle René Lowry, The University of Hong Kong

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7.34 **Accounting and Earnings Quality: International Evidence**
*Sheraton, Lower Level, Sutton Place*

Moderator: Joseph R. Rakestraw, Florida Atlantic University

**The Real Effect of Financial Reporting: International Evidence.** Xi Li, Temple University

Discussant: Mostafa M. Maksy, Kutztown University of Pennsylvania

**Product Market Competition and Financial Reporting Quality: International Evidence.** Danqing Young, The Chinese University of Hong Kong; Huan Zou, Shanghai University of Finance and Economics

Discussant: Joseph R. Rakestraw, Florida Atlantic University

**Regional Crime Rates and Reporting Quality: Evidence from Private Firms in London.** Hyungjin Cho, Universidad Carlos III de Madrid; Sera Choi, Seoul National University; Woo-Jong Lee, Seoul National University; Seunghee Yang, Seoul National University

Discussant: Victoria Shoo, St. John’s University

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7.35 **Corporate Governance and Audit Issues: International Evidence**
*Sheraton, Lower Level, Murray Hill*

Moderator: Barbara Seitz, University of St. Gallen

**Audit Regulation in an International Setting: Testing the Impact of Religion, Culture, Market Factors and Legal Code on National Regulatory Efforts.** Gary Kleinman, Montclair State University; Beixin Betsy Lin, Montclair State University

**Effects of Directors’ and Officers’ Liability Insurance on Accounting Restatements.** Tzu-Ching Weng, Feng Chia University; Hsin Yi Chi, National Chung Hsing University; Guang-Zheng Chen, Feng Chia University

**Foreign Directors.** John M. Barrios, The University of Chicago; Pietro Andrea Bianchi, University of Miami; Helena Isidro, ISCTE—University Institute of Lisbon; Ohmanjoy Nanda, University of Miami

**From Alignment to Uniqueness of Integrated Reporting: Theoretical Context and Cross Country Analysis.** Thomas Berndt, University of St. Gallen; Tobias Mueller, University of St. Gallen; Mumbi Wachira, University of St. Gallen

**The Impact of Information Complexity on Audit Failure from Corporate Fraud: An Individual Auditor Level Analysis.** Yushun Hung, Fu Jen Catholic University; Yu-Chen Cheng, Fu Jen Catholic University

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7.36 **Decision Rights**
*Hilton, 2nd Floor, Rhinelander South*

Moderator: To Be Announced

**The Effect of Allocating Decision Rights on the Generation, Application, and Sharing of Soft Information.** Jan Bouwen, University of Amsterdam; Ties de Kok, Tilburg University

**Determinants of Top Management Team Compensation: The (Non) Existence of Pay for Performance in the Two-Tier Board System.** Cornelia Christiane Hojer, Technische Universität München

**Managerial Ability, Management Control Systems and Employee Productivity.** Dipankar Ghosh, The University of Oklahoma; Xuerong Huang, Ball State University; Li Sun, The University of Tulsa

Discussant: Christoph Endenich, ESSEC Business School

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7.37 **Governance and Corporate Policy**
*Hilton, 2nd Floor, Morgan*

Moderator: To Be Announced

**Does Investment Myopia of Blockholders Impede Corporate Innovative Activities?** Ching-Hung Henry Chang, National Taiwan University; Stephanie Tsui, City University of Hong Kong

Discussant: To Be Announced

**Employee-Initiated Litigation and Bank Loan Contracting.** Incheol Kim, Fordham University; Ibrahim Siraj, Rensselaer Polytechnic Institute

Discussant: To Be Announced
7.38 Analyzing Cost Information  
Hilton, 2nd Floor, Madison  
Moderator: To Be Announced
Brokoveen Ratio: A New and Effective Method to Solve Single- and Multi-Product Problems. Nam Sang Cheng, Singapore Management University; Chi Kwun Katherine Yuen, Singapore Management University
Discussant: To Be Announced
Should We Stop Using the Step Method? An Analysis of Methods for Allocating Support Service Costs. Sina Hocke, Technical University of Hamburg; Matthias Mueve, Technical University of Hamburg
Discussant: Christian Lukas, University of Jena
Aggregation and Probabilistic Information: A Cognitive Bias and Its Behavioral Consequences. Karl Schuhmacher, Emory University; Michael Burkert, University of Fribourg
Discussant: Tota Panggabean, California State University, Sacramento

7.39 Government/Nonprofit  
Hilton, 4th Floor, Midtown  
Moderator: Wm. Dennis Huber, Capella University
Budget Repair or Budget Spectacle: How One Governor Used a Budget to Run for Office. Aimee Perminster, University of Wisconsin—Eau Claire; D’Arcy Becker, University of Wisconsin—Whitewater; Matthew Fish, University of Wisconsin—Eau Claire; William F. Aller, University of Wisconsin—Eau Claire, Dawnm Drum, Western Washington University
Discussant: Stephen Kuselias, Providence College
An Application of Activity-Based Costing to Intercollegiate Athletics: A Response to the Call for Financial Equity, Transparency, and Accountability. E. Ann Gabriel, Ohio University; Heather Lawrence-Benedict, Ohio University
Discussant: Larita Killian, Indiana University—Purdue University Columbus
Discussant: Patrick Kelly, Providence College

7.40 Big 4  
Hilton, 4th Floor, Harlem  
Moderator: Lisa Baudot, University of Central Florida
The Public Accounting Profession’s Engagement in Accounting Policy-Making: Conceptualizing Accounting Complexity through Big 4 Comment Letters. Lisa Baudot, University of Central Florida; Kristina Demek, University of Central Florida; Zhongwei Huang, City University London
Discussant: Noel Addy, Mississippi State University
Can the Big Four Manage Client Portfolio Risk? Examining the Wreckage of Extreme Loss Occurrences. Jadallah Jadallah, Kent State University; Timothy J. Fogarty, Case Western Reserve University; R. Drew Sellers, Kent State University
Discussant: Gabriel D. Donleavy, University of New England
Sustainability Assurance: What Do Big 4 Do? Bolen Fernandez-Fajipo, University of Vigo; Silvia Romero, Montclair State University; Silvia Ruiz, Montclair State University
Discussant: Mi Zhou, Virginia Polytechnic Institute and State University

7.41 Ethics Security and Internal Control  
Hilton, Concourse Level, Concourse C  
Moderator: Irina Malaescu, University of Central Florida
Ethics and AIS: A Reconsideration of the Existing Paradigm. Michael G. Alles, Rutgers, The State University of New Jersey
Discussant: Graham Gal, University of Massachusetts Amherst
Are Information System Security Audits Evolving Fast Enough to Keep Pace with Changes in Technology? Sunita Goel, Siena College; Margaret Gunsey, Siena College; Qi Liu, Siena College; Ingrid Fisher, University at Albany, SUNY
Discussant: To Be Announced

7.42 Innovative Learning Activities  
Hilton, 2nd Floor, Gibson  
Moderator: Bridget Anakwe, Delaware State University
Investigation of the Impact of Students’ Major (Accounting versus Finance) and Learning Preferences (VARK) on a Self-Managed Learning Case in Intermediate Accounting I. Judith A. Sage, Boise State University; Lloyd G. Sage, Sage & Sage
Lessons in Managerial Accounting from a Service Learning Project at a Local Soup Kitchen. C. Andrew Lafond, La Salle University; Bruce A. Leauby, La Salle University; Kristin Wenzel, La Salle University
Providing Assurance for Sustainability Reports—An Instructional Case. Veena Brown, University of Wisconsin—Milwaukee, Mark Kohlbeck, Florida Atlantic University

7.43 Online Accounting Education  
Hilton, 2nd Floor, Bryant  
Moderator: Sylwia Gornik-Tomaszewski, St. John’s University
Employment Implications of Online Coursework: Empirical Evidence from Public Accounting. Robert L. Braun, Southeastern Louisiana University; Shawn Mauldin, Mississippi State University; Chuck Viesca, Nicholls State University
Wednesday, August 10, 2016

10:15 AM–11:45 AM

How Employers Perceive Online Accounting Education: Evidence from Kentucky. Amanda M. Grossman, Murray State University; Leigh R. Johnson, Murray State University

The Interactive Role of Course Delivery Method and Individual Motivational Characteristics in Assessing Accounting Course Effectiveness. Clement Chen, University of Michigan–Flint; Keith T. Jones, University of North Alabama; Keith Moreland, University of Michigan–Flint

10:15 AM–5:30 PM

Faculty-Student Collaborations in Accounting (FASTCA)

For presentation schedule, see page 65.

Hilton, 3rd Floor, Rendezvous Trianon

12:00 PM–1:45 PM

AAA Luncheon (ticket required)

Hilton, 3rd Floor, Grand Ballroom

Speaker: David Burgstahler, University of Washington, Julius A. Roller Professor of Accounting, University of Washington and President-Elect, American Accounting Association

Award Presentations:

Outgoing Editor for Issues in Accounting Education
Lori Holder-Webb, Western New England University

Accounting Horizons Best Paper Award
Colleen M. Boland, University of Wisconsin–Milwaukee
Scott N. Bronson, The University of Kansas
Chris E. Hogan, Michigan State University
Ronald A. Dye, Northwestern University
Jonathan C. Glover, Columbia University
Shyam Sunder, Yale University

Issues in Accounting Education Best Paper Award
Rebecca G. Foy, East Carolina University
Norma R. Montague, Wake Forest University

AICPA Distinguished Achievement in Accounting Education Award
Penne Ainsworth, University of Wyoming

2:00 PM–3:30 PM

Concurrent Sessions

8.01 2016 Innovation in Accounting Education Award Winners
Hilton, 2nd Floor, Gramercy West

Accounting Case Search: A Web Search Tool for Finding Published Accounting Cases.
Michael J. Meyer, University of Notre Dame
Teresa S. Meyer, University of Notre Dame

Use of Second Life Virtual Reality World for Inventory Simulation.
Frank Buckless, North Carolina State University
Kathy Krawczyk, North Carolina State University
D. Scott Showalter, North Carolina State University

8.02 Corporate Investment/Risk-Taking
Hilton, 3rd Floor, Mercury Rotunda

Moderator: To Be Announced

Thus Do They All: A Model for R&D Investment. Matt Elsey, Courant Institute of Mathematical Sciences; Micaela Fedele, Courant Institute of Mathematical Sciences; Mascia Ferrari, University of Modena and Reggio Emilia
Discussant: To Be Announced

The Effect of D&O Liability Insurance on Corporate Risk-Taking Strategies. Tsai-Jyh Chen, National Chengchi University; Jui-I Chang, National Taichung University of Education
Discussant: Hong Ou, The Pennsylvania State University

8.03 Factors Affect CSR Reporting
Hilton, 3rd Floor, Trianon Ballroom

Moderator: To Be Announced

CEO Ability and Corporate Social Responsibility. Yuang Yuan, Xi’an Jiaotong University/City University of Hong Kong; Guoliang Tian, Xi’an Jiaotong University; Yangxin Yu, City University of Hong Kong
Discussant: Ian T. Burt, Niagara University
How Measurement Framing and Accounting Information System Evaluation Mode Influence Environmental Performance Judgments.
Hank C. Alewine, The University of Alabama in Huntsville; Christopher D. Allport, The University of Alabama in Huntsville; Milton Shen, The University of Alabama in Huntsville

Discussant: To Be Announced

Quants and Qualia in the Social Sector: The Impact of “Impact.” Julia Eva Morley, The London School of Economics and Political Science

Discussant: To Be Announced

8.04 Current and Emerging Issues Related to AIS
Hilton, 4th Floor, East
Moderator: C. Catherine Chiang, Elon University


Discussant: Dawna Drum, Western Washington University

Comparing the Attributes and Activities of Internal Auditors in Australia, Canada, and the United States Regarding Green IT. Glen L. Gray, California State University, Northridge; Kyunghee Yoon, Rutgers, The State University of New Jersey; Won Gyun No, Rutgers, The State University of New Jersey; Peter Roebuck, UNSW Australia

Discussant: Dawna Drum, Western Washington University

Accounting Information Systems—New Frontier in Business Ethics: Silvia Romero, Monclair State University; Ronald Strauss, Monclair State University

Discussant: Peter Kipp, University of South Florida

8.05 Tax Modeling and Analysis
Hilton, 3rd Floor, Petit Trianon
Moderator: Savannah Guo, Texas Tech University

Foreign Institutional Investors, Tax Morale, and Corporate Tax Avoidance: International Evidence. Iftekhar Hasan, Fordham University; Incheol Kim, Fordham University; Haimeng Teng, Rensselaer Polytechnic Institute; Qiang Wu, Rensselaer Polytechnic Institute

Discussant: Russ Hamilton, The University of Arizona

The Impact of CFO Social Networks on Firm Tax Avoidance. Ming Fang, New Jersey Institute of Technology; Bill Francis, Rensselaer Polytechnic Institute; Iftekhar Hasan, Fordham University; Qiang Wu, Rensselaer Polytechnic Institute

Discussant: Haimeng Teng, Rensselaer Polytechnic Institute

The Combined Impact of Asymmetric Taxation and Limited Liability on Optimal Compensation. Fabian Meißner, BearingPoint; Georg Thomas Schneider, University of Graz; Andreas Scholz, University of Osnaprück

Discussant: Frank Murphy, The University of Arizona

8.06 Audit Client Selection and Rotation
Hilton, 2nd Floor, Regent
Moderator: Michelle Droeger, Oklahoma State University

Industry Linkages and Audit Firms’ Industry Portfolio Choice: Evidence from Product Language. Wanfeng Wang, University of Maryland College Park

Discussant: Fang Guo, The University of Kansas
Enforcement Actions and Auditor Changes. Marcus Brocard, University of Mannheim; Benedikt Franke, University of Mannheim; Dennis Voeller, University of Mannheim
Discussant: Jonathan Nash, Florida State University

8.07 International Auditing and Regulation
Hilton, 2nd Floor, Gramercy East
Moderator: Jack Castonguay, The University of Tennessee
Cross Listing Firms and IFRS Adoption. Joo Yeon Hong, Sungkyunkwan University; Jong Eun Lee, Sungkyunkwan University
Discussant: Christopher G. Calvin, Duke University
Corporate Social Responsibility in Accountancy Firms and Audit Quality: Evidence from China. Xuejiao Liu, University of International Business and Economics; Narisa Dai, University of International Business and Economics; Xingqiang Du, Xiamen University; Michael Firth, Lingnan University
Discussant: Russell Williamson, University of Kentucky

8.08 Boards of Directors Issues
Hilton, 2nd Floor, Rhinelander North
Moderator: Kelsey R. Brasel, Ball State University
Are Busy Audit Committees Effective Monitors? Evidence from Financial Reporting Quality. Kiriladaran Kanagaretnam, York University; Khonlik A. Kavim, University of Massachusetts Lowell; Sanghyoon Suh, University of Massachusetts Lowell
Determinants and Consequences of Operationalizing the SEC’s Regulations on Board of Directors Independence. Matthew Sherwood, The University of Kansas; Christine Porter, Wichita State University
Does Directors and Officers Liability Insurance Affect Auditors’ Going-Concern Opinions? Chia-Hsien Chang, National Taipei University; Jan-Zen Lee, National Taipei University; Hsiu-Mei Liao, Ming Chuan University
Equity-Debt Conflicts and Auditors’ Going Concern Opinions. Sanfosh Ramalingegowda, The University of Georgia; Liang Tan, The George Washington University; Yong Yu, The University of Texas at Austin

8.09 Corporate Social Responsibility and Livability
Hilton, 2nd Floor, Gibson
Moderator: Xinlei Zhao, University of Kentucky
Audit Pricing and Audit Quality: The Influence of Livability. Jeff Payne, University of Kentucky; Chong Wang, University of Kentucky; Russell Williamson, University of Kentucky
Corporate Social Responsibility and Financial Reporting Quality: The Auditor’s Perspective. Kurt Desender, Charles III University of Madrid; Mircea Epure, Pompeu Fabra University; Monica Lopez Puertas-Lamy, Charles III University of Madrid
The Impact of Corporate Social Responsibility Activities and Auditor Industry Specialization on Audit Fees. Li Lily Brooks, Washington State University; Christine M. Haynes, University of West Georgia; Linxiao Liu, University of West Georgia
Unfair Labor Practice Claims and Audit Fees. Ibrahim Siraj, Rensselaer Polytechnic Institute

8.10 Audit Outside the U.S. and COSO
Hilton, 2nd Floor, Bryant
Moderator: Grace Mubako, The University of Texas at El Paso
Audit Risk and Articulation Errors from Different Cash Flow Disclosures: Evidence from China. Yi Si, Xi’an Jiaotong University/City University of Hong Kong; Guoliang Tian, Xi’an Jiaotong University; Fonseka Mohan, Xi’an Jiaotong University; Hua Feng, Xi’an Jiaotong University/City University of Hong Kong
Consequences of Outsourcing Audit Work and Disclosing Other Auditors in Audit Reports. Juan Mao, The University of Texas at San Antonio; Hongkang Xo, The University of Texas at San Antonio; Lale Chen, The University of Texas at San Antonio
COSO 2013 Framework Compliance and Accounting Conservatism. Kunwu Park, University of Hawaii at Manoa; Juan Qin, University of Hawaii at Manoa; Timothy Seidel, Brigham Young University; Jian Zhou, University of Hawaii at Manoa
The Effect of Individual Auditor Overseas Experience on Audit Quality: Evidence from China. Weiqiang Tan, Hong Kong Baptist University
The Impact of the PCAOB’s Oversight Program on Non-U.S. Audit Firms. Jonathan C. Webster, Monash University; Keryn Chalmers, Monash University; Donald Stokes, Monash University

8.11 Economic Consequences of Accounting Standards
Sheraton, Lower Level, Flatiron
Moderator: Transhu Qu, Nanyang Technological University
Disclosure Regulation and the Competition between Public and Private Firms: The Case of Segment Reporting. Ying Zhou, University of Connecticut
Discussant: Transhu Qu, Nanyang Technological University
Economic Consequences of FAS 123R: Evidence from Private Loan Contracts. Yongjiang Chu, University of South Carolina; Tao Ma, University of South Carolina
Discussant: Ying Zhou, University of Connecticut
International Diversification, SFAS 131, and Debt Maturity Structure. Chongjiang Wang, University of Cincinnati
Discussant: To Be Announced
WEDNESDAY, AUGUST 10, 2016

10:15 AM–11:45 AM

8.12 Relative Performance Evaluation and Peer Group Choice
Sheraton, Lower Level, Chelsea
Moderator: To Be Announced
Strategic Peer Group Choice: Evidence from Mutual Peer-Designating Behavior. Jee-Eun Shin, Harvard University
Discussant: To Be Announced
Accounting Comparability, Accounting-Based Performance Measures, and Peer Selection in Relative Performance Evaluation. Gerald I. Lobo, University of Houston; Michael Neel, University of Houston; Adrienne Rhodes, Texas A&M University
Discussant: Susanna Gallani, Harvard University
Financial Reporting Comparability and Relative Performance Evaluation. Jonathan Nam, The Hong Kong Polytechnic University
Discussant: To Be Announced

8.13 Bank Governance
Sheraton, Lower Level, Sugar Hill
Moderator: Joseph Pacelli, Indiana University Bloomington
Bring Back Glass-Steagall? Evidence from Banks’ Cross-Selling and Debt Contracting. Barbara Su, University of Toronto
Discussant: Carlo M. Gallimberti, Boston College
Déjà Vu: The Effect of Executives and Directors with S&L Crisis Experience on Bank Outcomes around the Global Financial Crisis. Anwer Ahmed, Texas A&M University; Brant Christensen, University of Missouri; Adam Olson, Utah State University; Christopher Yust, Texas A&M University
Discussant: Barbara Su, University of Toronto
The Effect of Commercial Banks’ Internal Control Weaknesses on Loan Loss Reserves and Provisions. Nyoyung Cho, Pace University; Kwang-Hyun Chung, Pace University
Discussant: Yadav K. Gopalan, Washington University in St. Louis

8.14 Corporate Culture and Financial Reporting
Hilton, Concourse Level, Concourse A
Moderator: Seda Oz, McGill University
Top Management Team Characteristics and Financial Reporting Quality. Dan Zhang, University of Houston
Discussant: To Be Announced

8.15 Information Intermediation in Nonfinancial Disclosure
Hilton, Concourse Level, Concourse B
Moderator: Dina Elmahdy, Morgan State University
Environmental Performance and Analyst Information Processing Costs. Paul Griffin, University of California, Davis, Thaddeus Neururer, Boston University; Estelle Sun, Boston University
Discussant: Dina Elmahdy, Morgan State University
The Role of Analysts in Disseminating Timely Information: The Case of Comparable Store Sales Growth. Keejoe Hong, The University of North Carolina at Charlotte, Sunghan (Sam) Lee, Iowa State University; Patricia Mynatt, The University of North Carolina at Charlotte; Ram Ramakrishnan, University of Illinois at Chicago
Discussant: An-Ping Lin, Singapore Management University
Using Google Searches of Firm Products to Nowcast Sales Revenues and Detect Revenue Management. Peng-Chio Chiu, The Chinese University of Hong Kong; Xuan Huang, California State University, Long Beach; Siew Hong Teoh, University of California, Irvine; Yinglei Zhang, The Chinese University of Hong Kong
Discussant: Matt Wieland, Miami University

8.16 Frictions in Information Processing
Hilton, Concourse Level, Concourse D
Moderator: Rajesh Vijayaraghavan, Harvard University
The Foreign Investor Bias against Quebec and its Linguistic Origins. Russell Lundholm, The University of British Columbia; Nafis Rahman, The University of British Columbia; Rafael Roa, The University of British Columbia
Discussant: Devin Shanthikumar, University of California, Irvine
Asymmetric Cost Behavior and Abnormal Returns. Rajiv D. Banker, Temple University; Han-UP Park, Temple University
Discussant: Iman Sheibany, University of Minnesota
Operating Earnings Disaggregation and Unproductive Trading Volume around Earnings Announcements. Eric R. Holzman, Indiana University; Nathan T. Marshall, University of Colorado; Joseph H. Schroeder, Indiana University Bloomington; Teri Lombardi Yohn, Indiana University Bloomington
Discussant: Jason V. Chen, University of Illinois at Chicago

8.17 Value Relevance of Fundamentals
Hilton, Concourse Level, Concourse E
Moderator: Sohas A. Sridharan, Emory University
The Differential Information Precision of Positive and Negative Daily Stock Returns. Eli Amir, Tel Aviv University/City University London; Shai Levi, Tel Aviv University; Ray Zuckerman, Tel Aviv University
Discussant: Chao Tang, University of Minnesota
Join us as we “Celebrate a Century”!

**Monday Opening Plenary**
We look forward to celebrating our 100-year anniversary with you in New York. Be sure to join us on **Monday, August 8th at 8:25 am** for our opening Plenary which will feature speakers John Steele Gordon, Business and Economic Historian, and Vinnie Mirchandani, President of Deal Architect, Inc., as well as some surprises! You’ll want to arrive early to make sure that you are seated for the performance by the FDNY “Emerald Society” Pipes & Drums, the bagpipe band of the NYC Fire Department.

**Monday Centennial Celebration Reception**
Continue celebrating with us on **Monday evening from 6:30 pm–9:00 pm** at the Centennial Celebration Reception in the Grand Ballroom of the New York Hilton Midtown. The Reception will feature heavy hors d’oeuvres and carving stations, as well as refreshments, entertainment and dancing—you won’t want to miss this party! There is no additional charge to attend the Reception (look for your tickets with your registration materials). Dress for the Reception is business casual.
Value Relevance of Earnings of Multinational Firms: Regulatory Regimes Associated with Foreign Subsidiaries. Ibrahim Sinaj, Rensselaer Polytechnic Institute; Qiang Wu, Rensselaer Polytechnic Institute
Discussant: Xin Dai, Drexel University
Does Investor Sentiment Affect the Value Relevance of Accounting Information? Wen He, UNSW Australia; Ki Hoon Hong, Hongik University; Eliza Wu, The University of Sydney
Discussant: Wen Chen, City University of Hong Kong

8.18 Expectations Management
Hilton, Concourse Level, Concourse G
Moderator: Dana Wallace, University of Central Florida
Labor Market Mobility and Expectation Management: Evidence from Enforceability of Non-Compete Provisions. Michael Tang, New York University; Rencheng Wang, The University of Queensland; Yi Zhou, Fudan University
Discussant: To Be Announced
Biased Communication? Manager-Specific Incentives and Managerial Communication Style of Earnings News. Juliane Latz, University of Mannheim; Christoph Johann Sextroh, Tilburg University
Discussant: Richard M. Crowley, University of Illinois at Urbana–Champaign
Expectations Management and Stock Returns. Jinhwan Kim, Massachusetts Institute of Technology; Eric C. So, Massachusetts Institute of Technology
Discussant: Matt Glendening, University of Missouri

8.19 Determinants of Conservatism
Hilton, 2nd Floor, Clinton
Moderator: Chuchu Liang, Cornell University
When Beliefs Guide Actions: CEO Political Ideology and Firm’s Financial Reporting Policies. C. S. Agnes Cheng, The Hong Kong Polytechnic University; Shuo Li, The Hong Kong Polytechnic University; Yu (Tony) Zhang, Lawrence Technological University
Discussant: Ting Li, Cornell University
Auditor Supply Chain Specialization and Conservative Accounting. Yaying Mary Chou Yeh, National Dong Hwa University; Wei-Ren Yao, National Dong Hwa University; Yen-Seng Chang, National Dong Hwa University
Discussant: Christophe M. Van Linden, Belmont University
Capital Market Frictions and Conservative Reporting: Evidence from Short Selling Constraints. Alex Young, North Dakota State University
Discussant: Baijun Deng, Cornell University

8.20 Market Efficiency and Anomalies I
Hilton, 2nd Floor, Beekman
Moderator: To Be Announced
Discussant: Nick Guest, Massachusetts Institute of Technology
The Effect of Shareholder Payouts on the Market-to-Book Ratio and Implications for Research. Phillip Quinn, University of Washington; Robert Raney, University of Washington; Steven Savoy, The University of Iowa
Discussant: Heirta Akamab, The University of Oklahoma
The Effect of SFAS 158 on the Mispricing of Pension Plan Funding. Jae B. Kim, Singapore Management University; Jonathan (Sangwook) Nam, University of Minnesota
Discussant: Tim Haight, Loyola Marymount University

8.21 Consequences of Executive Compensation
Hilton, 2nd Floor, Sutton North
Moderator: Peter S. H. Oh, University of Southern California
Regulation of Compensation. Anya V. Klyumenova, University of Chicago; Irem Tuna, London Business School
Discussant: Thomas Bourreau, The Hong Kong University of Science and Technology
The Effect of Local Tournament Incentives on Firms’ Performance, Risk-Taking Decisions, and Financial Reporting Decisions. Matthew Ma, The University of Utah; Jing Pan, The University of Utah; Stephen Stubben, The University of Utah
Discussant: Peter S. H. Oh, University of Southern California
Risks and Incentives of Compensation Clawback. Hanni Liu, The University of Texas at San Antonio; Michael C. Turner, The University of Texas at San Antonio
Discussant: Danqi Hu, University of Toronto

8.22 Determinants of Corporate Decision-Making
Hilton, 2nd Floor, Sutton South
Moderator: Santhosh Ramalingegowda, The University of Georgia
Corporate Culture: Evidence from the Field. John R. Graham, Duke University; Campbell R. Harvey, Duke University; Jill Popodak, Duke University; Shivaram Raipogul, Columbia University
Discussant: Francois Bruchet, Boston University
THE ACADEMY OF ACCOUNTANCY \& \nBUSINESS \n2016 ANNUAL MEETING

WEDNESDAY, AUGUST 10, 2016

2:00 PM–3:30 PM

Geographic Spillovers and Corporate Decisions. John E. Core, Massachusetts Institute of Technology; Inna Labanova, Massachusetts Institute of Technology; Rodrigo S. Verdi, Massachusetts Institute of Technology
Discussant: Santhosh Ramalingegowda, The University of Georgia

8.23 Voluntary Disclosure Issues  
Hilton, 2nd Floor, Murray Hill East
Moderator: Hila Fogel-Yaari, Tulane University
The Effect of Family Ownership on Firms’ Disclosure Policies. Daniele Macciocchi, The University of Utah
Discussant: David S. Koo, University of Illinois at Urbana—Champaign
The Benefits of CFO to Corporate Information Environment: Evidence from CFO Gap. Xia Chen, Singapore Management University; Na Li, Singapore Management University; An-Ping Lin, Singapore Management University
Discussant: Roger McNeill White, Emory University
Customer Concentration and Public Disclosure. Steven Crawford, University of Houston; Ying Huang, The University of Texas at Austin; Ningzhong Li, The University of Texas at Dallas; Ziyun Yang, University of Houston—Victoria
Discussant: Hila Fogel-Yaari, Tulane University

8.24 Issues in Forensic Accounting: Psychology and Computerization
Hilton, 4th Floor, New York
Moderator: Arnica Mulder, Roanoke College
Examining the Joint Effects of Narcissism and Psychopathy on Accounting Students’ Attitudes towards Unethical Professional Practices. Charles D. Bailey, The University of Memphis
Financial Statements Fraud Detection Using Neural Networks. Salem L. Boumediene, Montana State University Billings
The Use of Zappers by Financial Terrorists. Hossein Nouri, The College of New Jersey
Understanding the Characteristics of Corruption and Computerized Environments That Enable or Deter Occupational Fraud. Vincent Owosho, Northern Kentucky University; Charles Malgwi, Bentley University; James Human, Northern Kentucky University; Emmanuel M. Tarurhar, Delta State University

8.25 Municipalities and Their Markets
Hilton, 4th Floor, Hudson
Moderator: To Be Announced
The Information Value of Qualified and Adverse Audit Reports: Evidence from the Municipal Sector. Christopher Edmonds, The University of Alabama at Birmingham; Ryan Leece, The University of Alabama at Birmingham; Beth Vermeer, University of Delaware; Thomas Vermeer, University of Delaware
Discussant: Amanda N. Peterson, East Carolina University
Procurement Practices and the Municipality Auditing Market. Ana Marques, Nova School of Business and Economics; Ana Pinto, ISCTE—University Institute of Lisbon
Discussant: Benedikt Quosigk, Kennesaw State University
Social Capital and the Municipal Bond Market. Pei Li, Southwestem University of Finance and Economics; Leo Tang, Lehigh University; Bikki Jaggi, Rutgers, The State University of New Jersey
Discussant: Dov Fischer, Brooklyn College—CUNY

8.26 Railroad Accounting and Internal Auditing: Historical Perspectives
Hilton, 4th Floor, Lincoln
Moderator: Cathleen L. Miller, University of Michigan—Flint
Charles Francis Adams Jr. and the National Railway Conventions of the 1870’s—A Precedent to Regulation. Chester H. Brey, Siena College
Discussant: Yvette Ladowski, Plymouth State University
The Social Construction of U.S. Railroad Regulatory Accounting, 1900-1929. Betul Arıkgöz, Rutgers, The State University of New Jersey; Paul J. Miranti, Rutgers, The State University of New Jersey, New Brunswick; Dan Palmon, Rutgers, The State University of New Jersey, Newark
Discussant: Timothy J. Fogarty, Case Western Reserve University
The Case of Operational Internal Audit Being Replaced by Financial Internal Audit. Gary Spraakman, York University
Discussant: Cathleen L. Miller, University of Michigan—Flint

8.27 Impairment Loss and Fair Value: International Evidence
Sheraton, Lower Level, Murray Hill
Moderator: Tzu-Ting Chiu, Norwegian School of Economics
Cultural Influences on Goodwill Impairment Loss Decisions: Evidence from the European Union. Keiichi Fujiyama, Kobe University; Sidney J. Gray, The University of Sydney
Discussant: Niclas Hellman, Stockholm School of Economics
The Information Uncertainty of Derivatives and Corporate Risk Management Behavior. Giseok Nam, Hankuk University of Foreign Studies; Chaechang Im, Hankuk University of Foreign Studies
Discussant: Amal AlAbbad, Iona College
Discussant: To Be Announced

8.28 Value of Internationalization and Operation in Offshore Financial Centers
Sheraton, Lower Level, Sutton Place
Moderator: Bill Sanjuan Zhang, California State University, Long Beach
Operations in Offshore Financial Centers and Stock Price Crash Risk. Tiemei Li, University of Ottawa
Discussant: Kaustav Sen, Pace University
Discussant: To Be Announced
Internationalization and Valuation of Chinese Listed Firms. Chao Chen, Fudan University; Lishuai Lian, Fudan University; Gerald J. Lobo, University of Houston
Discussant: Tobias Mueller, University of St. Gallen

8.29 IFRS Adoption Evidence
Sheraton, 2nd Floor, Central Park East
Moderator: Mostafa M. Maksy, Kutztown University of Pennsylvania
Deferred Tax Assets and Liabilities of Listed Firms in China: Evidence on Costs of IFRS Implementation. Deming Dai, Renmin University of China; Cheng Liu, Renmin University of China; Shanshan Zhang, Renmin University of China; Hua Zhou, Renmin University of China
Did Mandatory Adoption of IFRS Increase Liquidity in the Canadian Stock Markets? Shohid Ali Khan, University of Calgary; Mark Anderson, University of Calgary; Hussein Warsame, University of Calgary; Michael Wright, University of Calgary
Structural Change in Currencies through the Adoption of the IFRS in Brazil. Aziz Beirath, University of São Paulo; Luiz Paulo Favero, University of São Paulo; Fernando D. Murcia; University of São Paulo; Luiz Nelson Carvalho, University of São Paulo; Talles Brugni, University of São Paulo; Jose Elias Almeida, Universidade Federal do Espirito Santo
The Changing GAAP: IFRS and Book-Tax Difference. Hong Fan, St. Mary’s University

8.30 IFRS Adoption, Audit Market: Global Evidence
Sheraton, 2nd Floor, Empire West
Moderator: Binqian Shi, University of Illinois at Springfield
Characteristics and Stock Prices of Japanese Firms Adopting International Financial Reporting Standards: Interim Evidence. Tatsuaki Morino, University of Tokyo; Shun Sato, University of Tokyo; Fumiko Takeda, University of Tokyo
Does Mandatory IFRS Adoption Affect Accruals Mispricing? Evidence from Cross-Listed Firms. Ann Ling-Ching Chan, National Chengchi University; Pei-Shuan Wu, PricewaterhouseCoopers
Income Smoothing, IFRS Adoption and Cost of Equity: Evidences from Brazil. Marcela Batelhna C. Moraes, University of São Paulo; Diego Bevilacqua Melti, University of São Paulo; Silvio Hiroshi Nakao, University of São Paulo
The Effects of Generalized Trust and Civic Cooperation on the Big 4 Presence and Audit Fees across the Globe. Robert Knechel, University of Florida; Natalia Alicantchik, University of Cincinnati; Mikhail Pevzner, University of Baltimore; Uma Velury, University of Delaware
The Impact of IFRS Adoption on Earnings Management through the Increase of Analyst Coverage. Agustin Setyaningrum, University of Indonesia; Ratna Wardhani, University of Indonesia; Aria Farahmita, University of Indonesia

8.31 Capital Market Issues: International Perspectives
Sheraton, 2nd Floor, Empire East
Moderator: Takashi Yaekura, Waseda University
Do Family Successors Prefer to Build Their Empire? Evidence from China. Tzu-Ching Weng, Feng Chia University; Hsin Yi Chi, National Chung Hsing University
Does the U.S. Market Punish Domestic and Foreign Firms Differently? Evidence from Restatements. Xiaoxiao Song, The University of Texas at Arlington; Jennifer Yardley, The University of Texas at Arlington; Li-Chin Jennifer Ho, The University of Texas at Arlington
Financial Reporting Differences around the World: What Matters? Helena Isidro, ISCTE—University Institute of Lisbon; Dhananjay Nanda, University of Miami; Peter Wysoczni, University of Miami
The “Dirty” Secret of Promotion: Politicians’ Career Concerns and Firm-Level Investments. Karen Jingrong Lin, University of Massachusetts Lowell; Xiaoyan Lu, Sun Yat-sen University; Bangjun Luo, Sun Yat-sen University; Ying (Nancy) Zheng, Sun Yat-sen University

8.32 CEO Influence
Hilton, 2nd Floor, Rhinelander South
Moderator: To Be Announced
CEO Overconfidence and Corporate Tax Avoidance. Wei Hsu, The University of Texas at Arlington
Discussant: To Be Announced
WEDNESDAY, AUGUST 10, 2016

2:00 PM–3:30 PM

IPO Underpricing and Manager Ability. Lei Gao, Iowa State University; Stephanie Hairston, Georgia Southern University; Ji Yu, SUNY at New Paltz
Discussant: To Be Announced

Do First Impressions Last? The Impact of Initial Assessments and Subsequent Performance on Promotion Decisions. Dirk Black, Dartmouth College; Marshall Vance, University of Southern California
Discussant: To Be Announced

8.33 Information and Cost Behavior
Hilton, 2nd Floor, Morgan
Moderator: To Be Announced
Cost Behavior in the Firm Life Cycle—An Empirical Analysis. Lisa Silge, University of Muenster; Arnt Wöhrmann, University of Muenster
Discussant: To Be Announced
Asymmetric Cost Behavior: A Life-Cycle Analysis. Mark Anderson, University of Calgary; Joo Hyung Lee, University of Calgary
Discussant: To Be Announced
Cost Behavior Models Implicit in Analyst Forecasts and Market Earnings Expectations. Rajiv D. Banker, Temple University; Janice Y. S. Chen, University of the Pacific; Han-Up Park, Temple University
Discussant: Michael Majerczyk, Georgia State University

8.34 The Use of Relative Performance Evaluation
Hilton, 2nd Floor, Madison
Moderator: To Be Announced
Discussant: Ram Natarajan, The University of Texas at Dallas
The Performance Effect of Ranking Disclosure in Relative Performance Compensation Schemes. Pablo Casas-Arce, Arizona State University; Carolyn Deller, Harvard University; F. Asis Martinez-Jerez, University of Notre Dame
Discussant: To Be Announced
Effects of Irrelevant Alternatives in Relative Performance Evaluation. Qian (Grace) Jiang, Monash University; Dennis D. Fehrenbacher, Monash University; Axel K. D. Schulz, Monash University
Discussant: Jeremy Douthit, The University of Arizona

8.35 Firm Performance
Hilton, 4th Floor, Midtown
Moderator: Aida Sy, Critical Accounting Projects
Can Institutional Investors See through Analysts’ Biased Recommendations? Evidence from Corporate Bankruptcies. Elena Precourt, Bryant University; Henry Oppenheimer, University of Rhode Island
Insider Sales and Future Stock Price Crash Risk: Firm-Level Analysis. Guanming He, University of Warwick; Helen Ren, University of Warwick; Richard Taffler, University of Warwick
Portfolio Liquidity and Trading Volume of Closed-End Mutual Funds. Charles P. Cullinan, Bryant University; Xiaochuan Zheng, Bryant University; Elena Precourt, Bryant University
The Effects of Board Independence and CEO Duality on Firm Performance: Evidence from the NASDAQ-100 Index with Controls for Endogeneity. Robert W. Rulledge, Texas State University; Khondkar E. Karim, University of Massachusetts Lowell; Siyu Lu, University of Glasgow

8.36 Public Interest II
Hilton, 4th Floor, Harlem
Moderator: Patrick Kelly, Providence College
Board Nationality Diversity and Corporate Social Performance. Manetn A. Harjoto, Pepperdine University; Indarini Laksm, Kent State University; Yo-wen Yang, Wake Forest University
Climate Risk and the Cost of Bank Loan: U.S. Evidence. Henry Huang, Yeshiva University; Joseph Kerstein, Yeshiva University; Chong Wang, University of Kentucky
Greenhouse Gas Emissions Data and Measures Revisited. Matthew Wegener, University of New Brunswick—Saint John; Real Labelle, University of Montreal, Lambert Jerman, University of Montreal
SEC’s 2010 Release on Climate Change: Shifting from Voluntary to Mandatory Climate Change Disclosure. Martin Freedman, Towson University; Jin Dong Park, Towson University
The Significance of Whistleblowers’ Stories for Constructing Legitimacy: A Discourse Analysis. Yves Gendron, Université Laval; Jodie Moll, The University of Manchester; Luc Paugam, ESSEC Business School; Hervé Stolowy, HEC Paris
WEDNESDAY, AUGUST 10, 2016

2:00 PM–3:30 PM

8.37 Public Interest III
Hilton, 4th Floor, Holland
Moderator: Aida Sy, Critical Accounting Projects

Determinants of Delay in Adopting the 2013 COSO Integrated Framework for Internal Control. Noel Addy, Mississippi State University; Nathan Berglund, Mississippi State University

Enterprise Risk Management Implementation and Board Demographics. Xiaohong Fan, Eastern Washington University; Li-Chin Jennifer Ho, The University of Texas at Arlington

Is the Hospital Chargemaster an Innocuous Accounting Tool or a Revenue-Seeking Device? Ge Bai, The Johns Hopkins University

AMS and AIS: An Analysis of the Tumult Caused in Labor and Employment. Anthony Tinker, Baruch College—CUNY; Aida Sy, Critical Accounting Projects

Relative Performance Goals and Management Earnings Guidance. Ananth Seetharaman, Saint Louis University; Yan Sun, Saint Louis University; Xu (Frank) Wang, Saint Louis University

8.38 Knowledge Management Research
Hilton, Concourse Level, Concourse C
Moderator: To Be Announced

Expert Knowledge Elicitations in a Procurement Card Context: A Visual Expert Dashboard. Abdullah Alawadhi, Kuwait University; Deniz A. Appelbaum, Rutgers, The State University of New Jersey; Mikkos A. Vasanhelyi, Rutgers, The State University of New Jersey

Examining the Antecedents of Dashboard Utilization and the Consequent Effects on Managerial and Organizational Performance. Vicky Arnold, University of Central Florida; Clark Hampton, University of Waterloo; Jeff Reinking, University of Central Florida

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

8.39 Upper-Level Accounting Cases
Hilton, 2nd Floor, Murray Hill West
Moderator: Christopher Earl McCoy, The University of Alabama

City of Casey: A Blazing Fraud. Lori Solsma, Drake University; Joyce Njaroge, Drake University

GAAP Violations at OCZ Technology: What Are the Lessons? Srinivasan Ragothaman, The University of South Dakota; Rajendra P. Srivastava, The University of Kansas

Tintype, Inc. Audit Completion Case. Gabriel Saucedo, Seattle University; Nicole Wright, Northeastern University

8.40 Personal and Professional Skill Development
Hilton, 2nd Floor, Sutton Center
Moderator: Thomas Clausen, Arizona State University

Accounting Community of Practice: A Pedagogical Concept for Developing Personal Competencies in Accounting Education. Sandria S. Stephenson, Kennesaw State University

Assessing Students’ Perception of Graduate Skills in Accounting and Finance: A Study of University Undergraduate Students. Nitham M. Hindi, Qatar University; Vishanath Warakkhody, Brunel University London; Mohamad Osmant, Qatar University

Differences in Accounting Students’ Perceptions of Their Development of Professional Skills: A South African Case. Marina Kirstein, University of Pretoria; Stephen A. Coetzee, University of Pretoria; Astrid Schmulian, University of Pretoria

3:30 PM–4:00 PM

Coffee Break

Hilton, 2nd Floor, Promenade

Hilton, Concourse Level, Prefunction Area

Sheraton, 2nd Floor, Metropolitan Ballroom Foyer

Sheraton, Lower Level, Prefunction Area 2

4:00 PM–5:30 PM

CONCURRENT SESSIONS

9.01 Performance Evaluation and Compensation
Hilton, 3rd Floor, Mercury Rotunda
Moderator: Kun Liu, University of South Carolina

Relative Performance Evaluation and Changes in Firm’s S&A Profiles. Walter Aerts, University of Antwerp; Tom Van Caneghem, University of Louvain; Oveis Madadian, University of Antwerp

Discussant: To Be Announced

Long-Term Bonus Plan Adoption, Regulation and Managerial Myopia - Evidence from Germany. Christa Hillebrand, Free University of Berlin

Discussant: To Be Announced

Causal Inference in Judgment and Decision Making Using the Balanced Scorecard. Min Hui Liang, Monash University; Kristian Rotoru, Monash University; Dennis B. Fehrenbacher, Monash University; Axel K. D. Schulz, Monash University

Discussant: To Be Announced
9.02 The Effects of CSR Reporting
Hilton, 3rd Floor, Trianon Ballroom
Moderator: Sandra L. Smith, Mercer University
The Role of Aggregated versus Disaggregated CSR Presentation Formats in Investor Judgments. Helen Brown-Liburd, Rutgers, The State University of New Jersey, New Brunswick; Gabriel Sauceda, Seattle University; Valentina L. Zamora, Seattle University
Discussant: Kristina Demek, University of Central Florida
The Influence of Alternative CSR Reporting Models on Managers’ Capital Allocation Decisions. Joseph Johnson, University of Central Florida
Discussant: Anne M. Wilkins, The University of Tennessee at Chattanooga
The Insurance Effect and Backfire Risk of Disclosed CSR Commitment: A Comparison of Non-CSR versus CSR-Related Product Failures. Leila Emily Hickman, Washington State University; Bernard Wong-On-Wing, Washington State University
Discussant: Thomas Kaspereit, University of Oldenburg

9.03 XBRL and Accounting Information
Hilton, 4th Floor, East
Moderator: Savannah Guo, Texas Tech University
Information Technology Investments and the Timeliness of Financial Reports. Joseph A. Johnston, City University of Hong Kong; Joseph H. Zhang, The University of Memphis
Discussant: Lijun (Gillian) Lei, Virginia Polytechnic Institute and State University
Extended XBRL Taxonomies and Financial Analysts’ Information. Joseph A. Johnston, City University of Hong Kong
Discussant: Xu Cheng, University of South Florida
Does the XBRL Disclosure Management Solution Influence Earnings Release Efficiency and Earnings Management? Tien-Shih Hsieh, University of Massachusetts Dartmouth; Zhihong Wang, Clark University; Mohammad Abdolmohammadi, Bentley University
Discussant: Xu Cheng, University of South Florida

9.04 Tax Issues of Multinationals
Hilton, 3rd Floor, Petit Trianon
Moderator: Wayne L. Nesbitt, Michigan State University
Formula Apportionment or Separate Accounting? Tax-Induced Distortions of Multinationals’ Locational Investment Decisions. Regina Ortmann, University of Paderborn; Erich Pummerer, University of Innsbruck
Discussant: Georg Thomas Schneider, University of Graz
Tax and Non-Tax Incentives for R&D Activity and the Foreign Profitability of U.S. Multinational Corporations. Jing Huang, Virginia Polytechnic Institute and State University
Discussant: Harun Rashid, University of Calgary
The Relation between Tax Avoidance and Manager Diversion: Evidence from Multinational Firms. T. J. Atwood, University of Arkansas; Christina Lewellen, North Carolina State University
Discussant: Wayne L. Nesbitt, Michigan State University

9.05 Audit Independence
Hilton, 2nd Floor, Regent
Moderator: Kunsu Park, University of Hawaii at Manoa
Corruption, Independent Audit, and Equity Value. Peter F. Chen, The Hong Kong University of Science and Technology; Shaohua He, Lancaster University; Kirill E. Novoselov, Nazarbayev University
Discussant: Youy Zhou, Drake University
The Role of Multiple Auditors within Family Business Groups: Cross Monitoring or Divide and Conquer? Yan-Leung Cheung, The Hong Kong Institute of Education; In-Mu Haw, Texas Christian University; Weiqiang Wang, Hong Kong Baptist University
Discussant: Brandon Szerwo, University of Washington
Shopping for Favorable Changes in Accounting Estimates: New Evidence on Opinion Shopping. Jieying Zhang, The University of Texas at Dallas; Yuping Zhao, University of Houston
Discussant: Mindy Hye Jung Kim, The University of Arizona

9.06 Auditor Reputation and Image
Hilton, 2nd Floor, Gramercy East
Moderator: D. Scott Showalter, North Carolina State University
Auditor Reputation and Financial Statements Credibility: Woel Aguir, The University of Texas Rio Grande Valley
Auditor Reputation Losses and Legal Liability Damages. Naomi Rottenberg, University of Alberta
Dressing for the Occasion? Auditor Quality in the Presence of Client Changes. Henrik Mose, University of Mannheim
The Effects of Audit Committee Members’ Photo Disclosure on Financial Reporting Quality and Auditor Behavior. Xin-Ming Liu, National Chengchi University; Hung-Chao Yu, National Chengchi University
9.07 Specialists and Expertise II
Hilton, 2nd Floor, Rhinelander North
Moderator: Marianne Ojo, North West University

Auditor Industry Expertise in Italy and Effects on Pricing, Effort, and Organization. Stefano Azzali, University of Parma; Tatiana Mazza, Free University of Bozen-Bolzano; Kenneth J. Reichelt, Louisiana State University; Andrey Simonov, Washington State University

Does the Extent of Economic Dependence on Specialist Clients Matter? Implications for Audit Effort/Earnings Quality. Sharad Asthana, The University of Texas at San Antonio; Rachana Kalekar, University of Houston—Victoria; K. K. Raman, The University of Texas at San Antonio

Industry-Specialist Audit Fee Premium and Financial Statement Complexity. Dichi Bao, The Hong Kong Polytechnic University; Rebecca Files, The University of Texas at Dallas; Suresh Radhakrishnan, The University of Texas at Dallas

New Clients, Audit Quality, and Auditor Industry Expertise. Li-Lin (Sunny) Liu, California State University, Stanislaus; Yu-Shan (Stefanie) Chang, Tamkang University; Dana A. Forgione, The University of Texas at San Antonio

The Informational Role of Audit Partner Expertise. Hua Lee, Hong Kong Shue Yan University; Yi-Hsing Liao, Chung Yuan Christian University; Chao-Jung Chen, National Pingtung University

9.08 Landing and Keeping Clients
Hilton, 2nd Floor, Gibson
Moderator: Zhou Chen, University of Hawaii at Manoa

“Extended Auditor-Client Relationships” or “New Auditors Learning Costs:” Evidence from Non-Arm’s-Length Mandatory Auditor Rotations. Haoran Xu, Renmin University of China; Xu Li, The University of Hong Kong; Min Zhang, Renmin University of China

Are Advertising Efforts by Accounting Firms Related to Accounting Service Market Structure? William A. Ciconte, University of Illinois at Urbana–Champaign

Audit Firm Office Size and Client Portfolio Management: The Effect of SOX 404 and ASS. Yu-Ting Hsieh, National Cheng Kung University; Chan-Jane Lin, National Taiwan University; Hsihui Chang, Drexel University

Does Low-Balling Impair Audit Quality? David H. Erkens, University of Southern California; Joonil Lee, Kyunghee University; Peter S. H. Oh, University of Southern California; Karen Ton, Emory University


9.09 Regulation and Turnover
Hilton, 2nd Floor, Bryant
Moderator: Brent A. Garza, University of Illinois at Urbana–Champaign

Audit Regulations and Bank Financial Reporting Quality. Inder K. Khurana, University of Missouri; Raynalde Pereira, University of Missouri; Rong (Trene) Zhong, University of Illinois at Chicago

CEO Turnover following Going Concern Opinions. Maia Farkas, California State University, San Marcos; Dahlia Robinson, University of South Florida; Michael Robinson, University of Tampa

Does the Market Use Information Contained in PCAOB Inspection Reports? Evidence from Clients’ FAS No. 157 Reporting. Brant Christensen, University of Missouri; Sean McCarthy, Texas A&M University; Dechun Wang, Texas A&M University

Regulation, Auditor Litigation and Settlements. Lakshmana K. Krishna Moorthy, Tulane University; Bharat Sarath, Rutgers, The State University of New Jersey, Newark

9.10 Executive Compensation and Misreporting
Sheraton, Lower Level, Flatiron
Moderator: Haroon Manchiraju, Indian School of Business

Incentive-Based Compensation and Financial Misreporting: Evidence from a Refined Sample. Wenjiao Cao, Frankfurt School of Finance & Management; Yuping Jia, Frankfurt School of Finance & Management; Yachang Zeng, Nanyang Technological University

Manager-Debtholder Alignment and Opportunistic Income Smoothing. Qing Shu, The University of Oklahoma

Discussant: Stephen Gloeser, University of Pennsylvania

Manager-Debtholder Alignment and Opportunistic Income Smoothing. Qing Shu, The University of Oklahoma

Discussant: Anywhere Sikochi, The Pennsylvania State University

9.11 Incentive Effects of Executive Compensation
Sheraton, Lower Level, Chelsea
Moderator: Chuchu Liang, Cornell University

Strategic Alliances and Earnings Commonalities. Michael D. Kimbrough, University of Maryland; Mary Jane R. Rabier, McGill University

Discussant: Hyo Sun Chang, Singapore Management University

Re-Examining the Financial Incentives from CEO Bonus Plans. Wayne Guay, University of Pennsylvania; John Kepler, University of Pennsylvania; David Teo, University of Southern California

Discussant: Matthew Cedergren, University of Pennsylvania

Do Annual CEO Bonus Plans Spur Earnings Management? David Pach, The Hong Kong Polytechnic University

Discussant: Chuchu Liang, Cornell University
2:00 PM–3:30 PM

**9.12 Earnings Quality in Banking**  
**Sheraton, Lower Level, Sugar Hill**

*Moderator: Rajesh Vijayaraghavan, Harvard University*

**Bank Auditor Information Transfer and Audit Quality. Mei Cheng, The University of Arizona**

**Discussant: Rajesh Vijayaraghavan, Harvard University**

**The Effect of Risk-Taking on Earnings Quality in Banking Industry. Manthus Delis, University of Surrey; Iftekhar Hasan, Fordham University; Lingxiang Li, SUNY College at Old Westbury**

*Discussant: Anya V. Klymenkova, The University of Chicago*

**9.13 Corporate Finance and Financial Reporting Quality**  
**Hilton, Concourse Level, Concourse A**

*Moderator: To Be Announced*

**The Effect of Fair Value Accounting on Firm Public Debt—Evidence from Business Combinations under Common Control. Massimiliana Bonacchi, Free University of Bologna; Antonio Marra, Bocconi University; Ron Shalev, New York University**

*Discussant: To Be Announced*

**Financial Reporting Quality and Dual-Holding of Debt and Equity. Leila Peyrau, Rice University**

*Discussant: To Be Announced*

**Financial Reporting Quality and Corporate Financing: Evidence from the Financial Crisis. Claudia Imperatore, IE University**

*Discussant: Daniel Soavedra, University of California, Los Angeles*

**9.14 Innovation Disclosure and Performance**  
**Hilton, Concourse Level, Concourse B**

*Moderator: Wan-Ting Wu, University of Massachusetts Boston*

**Innovation-Driven Performance in China: Truth or Fiction? Demetris Christodoulou, The University of Sydney; Baruch Lev, New York University; Le Ma, The University of Sydney**

*Discussant: Skrålan Vergauwe, Lancaster University*

**9.15 Accounting at the Macro Level**  
**Hilton, Concourse Level, Concourse C**

*Moderator: Jaewoo Kim, University of Rochester*

**Trading Volume and Earnings Quality. Ahmed Abdel-Meguid, The American University in Cairo; Guy D. Fernando, University at Albany, SUNY; Richard Schmeele, University at Albany, SUNY; Sanghyun Soh, University of Massachusetts Lowell**

*Discussant: D. Craig Nichols, Syracuse University*

**Another Look at the Macroeconomic Information Content of Aggregate Earnings: Historical Earnings versus Analysts’ Forecasts. Rebecca N. Hamm, University of Maryland; Congcong Li, Singapore Management University; Maria Ogueva, University of Southern California**

*Discussant: Jaewoo Kim, University of Rochester*

**The Informativeness of Micro and Macro Information during Economic Crisis and Non-Crisis Periods. Leonidas Doukas, Athens University of Economics and Business; Georgia Siougle, Athens University of Economics and Business; Theodore Sougiannis, University of Illinois at Urbana-Champaign**

*Discussant: Hunter Land, University of Rochester*

**9.16 Market Mispricing and Voluntary Disclosure**  
**Hilton, Concourse Level, Concourse D**

*Moderator: Devin Shanthikumar, University of California, Irvine*

**Management Earnings Forecasts during Price Pressure: Evidence from Mutual Fund Trades. Igor Kador, New York University**

*Discussant: Devin Shanthikumar, University of California, Irvine*

**Investor Sentiment, Management Forecast Bias, and Stock Misvaluation. Helen Hurwitz, Saint Louis University**

*Discussant: Igor Kador, New York University*

**Market Disruption and Managerial Responses: Evidence from Financial Reporting and Management Forecasts. Jinglin Jiang, Rutgers, The State University of New Jersey; Vikram Nanda, The University of Texas at Dallas; Steven Chong Xiao, The University of Texas at Dallas**

*Discussant: Igor Kador, New York University*

**Hilton, Concourse Level, Concourse E**

*Moderator: Thomas Bourveau, The Hong Kong University of Science and Technology*

**Institutional Distance and the Monitoring Effect of Foreign Investors. Jeong-Bon Kim, University of Waterloo; Xiaoxi Li, Fudan University; Yan Luo, Fudan University; Kenin Wang, Fudan University**

*Discussant: Xi Li, The London School of Economics and Political Science*

**Real Earnings Management in U.K. Private and Public Firms. Jesper Haga, Hanken School of Economics; Henrik Hoglund, Hanken School of Economics; Dennis Sundvik, Hanken School of Economics**

*Discussant: A. Stoyanova Simpson, The London School of Economics and Political Science*
**9.18 Information Efficiency**

**Hilton, Concourse Level, Concourse G**

**Moderator:** Siddharth Bhambhwani, University of Miami

Information Uncertainty and Short Sale Costs. William Pawley, Massachusetts Institute of Technology; Eric C. So, Massachusetts Institute of Technology; Rodrigo S. Verdi, Massachusetts Institute of Technology

**Discussant:** Yuan Zou, Columbia University

Limited Attention, Analyst Forecasts, and Price Discovery. Rajib Hason, University of Houston—Clear Lake; Abdullah Shahid, Cornell University

**Discussant:** Nick Guest, Massachusetts Institute of Technology

The Impact of Funding Liquidity on the Link between Prices and Fundamentals. Nick Guest, Massachusetts Institute of Technology; Eric C. So, Massachusetts Institute of Technology

**Discussant:** Hyung il Oh, University of Washington, Bothell

**9.19 Market Efficiency and Anomalies II**

**Hilton, 2nd Floor, Clinton**

**Moderator:** Shirley Liu, Florida Atlantic University

Profitability Anomaly and Aggregate Volatility Risk. Alexander Barinov, University of California, Riverside

**Discussant:** Matthew Kyle, Northwestern University

The Effects of Mispricing and Financing Constraints on Capital Investment. Dan S. Dhaliwal, The University of Arizona; Yi-Nien Lin, National Chung Hsing University; Chih-Liang Liu, Xiamen University

**Discussant:** Heiita Akamah, The University of Oklahoma

**9.20 Accounting Standards and Corporate Decisions**

**Hilton, 2nd Floor, Beekman**

**Moderator:** Eric R. Holzman, Indiana University

Accounting Rules and Investment Efficiency: The Case of Capitalizing Costs of Software Development and R&D. Tami Dinh, University of St. Gallen; Baljit K. Sidhu, UNSW Australia; Chuen Yu, UNSW Australia

**Discussant:** Sandra L. Chamberlain, The University of British Columbia

IFRS Adoption and Cross Sectional Variation in Dividend Payout Policy: Nishant Agarwal, Indian School of Business; Arka Saha, Krebacon,

**Discussant:** Jay Begley, The University of British Columbia

Loan Sale and Mandatory IFRS Adoption: Evidence from the European Loan Market. Chia-Hsuan Tseng, Ming Chuan University; Wu-Lung

Chin, National Chengchi University; Wei-Ren Yao, National Dong Hwa University; Pai-Yi Liu, National Dong Hwa University

**Discussant:** Matt Glendening, University of Missouri

**9.21 Determinants and Consequences of Mandatory Disclosure**

**Hilton, 2nd Floor, Sutton North**

**Moderator:** Matthew Cedergren, University of Pennsylvania

Discretionary Disclosures of Goodwill Impairment Risk: Determinants and Consequences. Nicole Thorne Jenkins, University of Kentucky; Nikhil Pauzner, University of Baltimore; Suning Zhang, The University of Iowa

**Discussant:** Oded Rozenberg, The George Washington University

Proprietary Costs, Agency Costs, and the Economic Consequences of Mandatory Disclosure. Ying Zhou, University of Connecticut

**Discussant:** Matthew Cedergren, University of Pennsylvania

Disclosure versus Public Enforcement and the Design of Securities Regulation. Colleen Honigsberg, Columbia University

**Discussant:** Matthew Cedergren, University of Pennsylvania

**9.22 Investor and Analyst Inattention**

**Hilton, 2nd Floor, Sutton South**

**Moderator:** Claire Costin, The University of Texas at San Antonio

Rational Inattention and Analyst Forecast Accuracy. Phong Truong, Carnegie Mellon University

**Discussant:** Edwige Cheynel, Columbia University

Limited Attention Bias in Intra-Industry Information Transfers: Evidence from Multi-Industry Segment News. Yifan Li, University of California, Irvine

**Discussant:** Aytekin Erten, London Business School

Comovement, Financial Reporting Complexity, and Information Markets. Evidence from Changes in 10-Q Lengths on Internet Search Volumes and Peer Correlations. Joshua J. Filzen, Boise State University; Maria Gabriela Schatte, University of Dayton

**Discussant:** Shira Cohen, Temple University
9.23 Economic Consequences of Regulation
Hilton, 2nd Floor, Murray Hill East
Moderator: Amy Genson Sheneman, Indiana University
The Consequences of Regulating Insider Trading in Family Firms-Dominated Financial Markets: Evidence from Hong Kong. Zhihong Chen, The Hong Kong University of Science and Technology; Yuyan Guan, City University of Hong Kong; Bin Ke, National University of Singapore
Discussant: Chenci Zhu, New York University
Did Regulation Fair Disclosure Diminish Institutional Investors’ Ability to Mimic Profitable Insider Trades? Xin Dai, Drexel University
Discussant: Frank Heflin, The University of Georgia
Accounting Information and Corporate Risk-Taking. Juergen Ernstberger, Technische Universität München, Martin Pratt, Technische Universität München
Discussant: Yue Zheng, University of Maryland

9.24 Forensic Accounting and Financial Markets
Hilton, 4th Floor, New York
Moderator: Bobby R. Carnes, The Pennsylvania State University
Real Activities Earnings Management Surrounding Cash Flow Restatements. Dana Hollie, Louisiana State University; Shaokun (Carol) Yu, Northern Illinois University
Discussant: Wm. Dennis Huber, Capella University
Dark Pools, Pre-Trade Anonymity and Regulation. Florian El Mouaaouy, Ludwig Maximilian University of Munich
Discussant: Saleem L. Boumedene, Montana State University Billings
U.S. Listed Chinese Reverse Mergers: Fraud Indication for Auditors and Stakeholders. Khim L. Sim, Western Washington University; Eric Lohwater Jr., Drexel University; Anthony P. Curatola, Drexel University
Discussant: Erin Nickell, University of Denver

9.25 Nonprofits and Healthcare
Hilton, 4th Floor, Hudson
Moderator: To Be Announced
Are Nonprofits Profitable? Implications of Nonprofit Profitability. Erica E. Harris, Villanova University
Determinants and Consequences of Selecting an Industry Specialist Auditor in the Nonprofit Sector. Erica E. Harris, Villanova University; Stefania L. Tate, University of Massachusetts Lowell; Aleksandra B. Zimmerman, Northern Illinois University
Factors Explaining NGO Financial Efficiency: Findings from the World’s Top NGOs in 2015. Kevin Joseph Good, Federal University of Santa Catarina; José Alonso Borba, Federal University of Santa Catarina; Lucas Marangelo, Federal University of Santa Catarina
Optimal Threshold of Charity Care and Bad Debts for Maintaining Tax-Exempt Status in Nonprofit Hospitals. Melvin A. Lamboy-Ruiz, Iowa State University; Donald L. Dier, The University of Texas at San Antonio; Pamela C. Smith, The University of Texas at San Antonio
When Governance Systems Fail: The Case of Long Island College Hospital. Ellen J. Lippman, University of Portland; Teri Grimmer, University of Portland

9.26 Potpourri: Accounting History
Hilton, 4th Floor, Lincoln
Moderator: Aida Sy, Critical Accounting Projects
Accounting in the Transition from a Medieval to a Modern State: The Case of Spain. Nieves Carrera, IE University; Miguel Carmona, University of Jaén; Salvador Carmona, IE University
Pacioli’s Goods Inventory Accounts and Student Learning. Greg N. Stoner, University of Glasgow
Public Sector Accounting in Italy at the Beginning of the 20th Century: The Contributions of Fabio Besta. Paolo Andrei, University of Padua; Charles Richard Baker, Ethel University; Massimo Sargiacomo, University G. D’Annunzio of Chieti-Pescara
The Evolution of the LLP Form for Accounting Partnerships and the Chimera of Public Interest. Rachel F. Baskerville, Victoria University of Wellington; Kevin P. McMeeking, University of Exeter; Dalice Sim, University of Otogo
The Medieval Accounting of Italian Merchants in France (1411) and Its Analogue in Jacques Savary’s Work (1675). Marina Gurskaya, Kuban State University; Nikhail Kuter, Kuban State University

9.27 International Perspectives on Revenue Recognition, Equity Method, and Parent-Sub Investment
Sheraton, Lower Level, Sutton Place
Moderator: Jing Lin, St. Joseph’s University
Revenue Recognition: A Brave New World. Elizabeth A. Gordon, Temple University; Elaine Henry, Stevens Institute of Technology; Hsiao-Tang Hu, University of Louisiana at Lafayette
Discussant: Eva K. Jermakowicz, Tennessee State University
An Empirical Evaluation of the Equity Method of Accounting. Cheng Lai, Renmin University of China; Caihua Mo, Renmin University of China; Jingjing Wu, Renmin University of China; Hua Zhou, Renmin University of China
Discussant: S. W. Bissessur, University of Amsterdam
Parent-Subsidiary Investment Layers and the Value of Corporate Cash Holdings. Ferdinand Gul, Deakin University; Audrey Hsu, National Taiwan University; Sophia Liu, National Taiwan University
Discussant: Karen Jingrong Lin, University of Massachusetts Lowell
9.28 Disclosure Issues and Assurance Framework  
Sheraton, Lower Level, Murray Hill  
Moderator: Mohay ud din Khattak, Auckland University of Technology  
Assurance on Sustainability Reports: A Study of Factors Influencing the Selection of Assurance Frameworks. Sunita S. Rao, Washburn University  
Discussant: John D. Rossi, Maranoni College  
Disclosure under IFRS, Legal-Accounting Traditions and Enforcement: Comparing ADRs Issuers on the NYSE with Only Locally Listed Firms. Edilene S. Santos, Fundação Getúlio Varga; Vera M. R. Ponte, Universidade Federal do Ceará; Sandra S. P. Holanda, Universidade Federal do Ceará; Renato A. Adachi, Fundação Getúlio Varga  
Discussant: Antonius Kartapanis, The University of Texas at Austin  
Non-Financial Disclosure and Firm Performance: The Case of Financial Inclusion. Sudipta Bose, UNSW Australia; Amitav Saha, The University of Notre Dame Australia; Shajul Islam, Stamford University Bangladesh  
Discussant: Koji Kojima, Kwansei Gakuin University  

9.29 Earnings Management and Earnings Quality: International Views  
Sheraton, 2nd Floor, Central Park East  
Moderator: Neel Kamal Purohit, S. S. Jain Subodh P. G. College  
Accounting Standards and Earnings Quality—Evidence from U.S. ADRs. Yaseen S. Alhaj-Yaseen, University of Findlay; Leslie B. Fletcher, Georgia Southern University; Keun Wu, Rochester Institute of Technology  
Active Independent Directors and Earnings Quality. Yuanto Kusnadi, Singapore Management University; Bin Srinidhi, The University of Texas at Austin; Sun Ye, Shenzhen Stock Exchange  
IFRS Adoption and the Accrual Anomaly: Evidence from Germany. Jung Hoon Kim, Florida International University; Steve W. Lin, Florida International University  
Management of Revenue and Earnings in Korean Firms Influenced by Cognitive Reference Points. Bishnu Kumar Adhikary, Kobe University; Koji Kojima, Kwansei Gakuin University; Ranjan Kumar Mitra, University of Dhaka  
Does IFRS Reduce Information Asymmetry? Evidence on IPO Underpricing in China. Yuling Tsai, National Cheng Kung University  

9.30 Bank Lending, Impairment, and Valuation: International Issues  
Sheraton, 2nd Floor, Empire West  
Moderator: Liang Song, University of Massachusetts Dartmouth  
Conservative Loan Loss Allowance and Bank Lending. Yusuke Takasu, Yokohama National University; Makoto Nakano, Hitotsubashi University  
Discretionary Goodwill Impairment Losses in Europe. Marius F. Gros, University of Bremen; Sebastian Koch, Goethe University Frankfurt  
Does Equity Holding of the Main Bank Influence Earnings Quality of Its Borrowing Firms? Empirical Evidence from Japan. Shinjiro Tanimoto, Kobe University; Koji Kojima, Kwansei Gakuin University; Ranjan Kumar Mitra, University of Dhaka  
Does IFRS Reduce Information Asymmetry? Evidence on IPO Underpricing in China. Yuling Tsai, National Cheng Kung University  

9.31 Sustainability, Disclosure, and Other International Topics  
Sheraton, 2nd Floor, Empire East  
Moderator: To Be Announced  
Determinants and Economic Consequences of Voluntary Monthly Operation Disclosure. Renhui Fu, Shanghai Jiao Tong University; Fang Guo, Donghua University; Yamin Zheng, Jinan University; Junhong Zhang, Sun Yat-sen University  
Influence of Legal Environment and Micro Finance Institutional Structures on MFI Performance. George Joseph, University of Massachusetts Lowell; Athaphon Mumi, University of Massachusetts Lowell; Shukil Ray, University of Massachusetts Lowell  
The Sarbanes Oxyay Act and Taxation: A Study of the Effects on the Tax Aggressiveness of Brazilian Firms. Antonio Lopo Martinez, FUSCAPE Business School; Alexandre Castro Ribeiro, FUSCAPE Business School; Bruno Funcho, FUSCAPE Business School  
Value Relevance of Environmental, Social, and Governance Disclosure. Zaraa Zaraa, Nueva University; Huo Huo, Victoria University of Wellington; Tony van Zijl, Victoria University of Wellington  

9.32 Organizational Structure  
Hilton, 2nd Floor, Rhinelander South  
Moderator: To Be Announced  
Accounting for Work-Related Injury Costs at Growth Sport Automotive Accessories. Matthew Fish, University of Wisconsin–Eau Claire; D’Arcy Becker, University of Wisconsin—Whitewater  
The Association between Management Accounting, Organizational Characteristics and Facility Performance at Lean Companies. Lawrence Grasso, Central Connecticut State University; Tom Tyson, St. John Fisher College; Rosemary Fullerton, Utah State University (Emeritus); Cliff Skoune, Utah State University (Emeritus)
9.33 How Do Performance Measurement Systems Affect Behavior?  
**Hilton, 2nd Floor, Morgan**

**Moderator:** To Be Announced  

The Importance and Neglect of Accounting Research on the Design of Management Control Systems to Facilitate Strategic Adaptation: Moving Forward on Simons’ Theory of Interactive Control Systems. R. Murray Lindsay, University of Lethbridge  

**Discussant:** To Be Announced  

Governance and Dividend Policy in Master Limited Partnerships. Julian Atanassov, University of Nebraska—Lincoln; Aaron J. Mandell, University of Wisconsin—Milwaukee  

**Discussant:** Yvette Lazzowski, Plymouth State University  

An Analysis of Unity of Command in Financial Reporting and Operations: Are CFO/COOs Effective? Austin Reitenga, The University of Alabama; George Ruch, The University of Oklahoma; Steve Buchheit, The University of Alabama  

**Discussant:** To Be Announced  

**9.34 Strategic Performance Measurement**  
**Hilton, 2nd Floor, Madison**  

**Moderator:** To Be Announced  

Human Information Processing and Balanced Scorecard: The Effect of Motivated Reasoning and Dissent on Information Search and Strategy Evaluation Decision. Tota Panggabean, California State University, Sacramento; Yasheng Chen, Kwansei University; Johnny Jerminas, Simon Fraser University  

**Discussant:** Yaqin Hu, The University of Texas at Dallas  

Employee Involvement: The Missing Link in Kaplan and Norton’s Balanced Scorecard. Glen Preston Robussen, University of Saskatchewan; Bernice Kote, University of New England; Suresh Kallanganam, University of Saskatchewan; Ganesh Vaidyanathan, University of Saskatchewan  

**Discussant:** Laurie Burney, Baylor University  

9.35 Reporting Quality  
**Hilton, 4th Floor, Midtown**

**Moderator:** Fang Zhao, Merrimack College  

Late 10K Filings and Financial Reporting Response. Santanu Mitra, Wayne State University; Talal Al-Hayale, University of Windsor  

**Discussant:** Marc Peter Net, Texas Christian University  

Integrated Report Quality and Investment Efficiency: Early Evidence from a Mandatory Setting. Steven Cahan, The University of Auckland; Lily Chen, The University of Auckland; Elmar Venter, University of Pretoria  

**Discussant:** Marco Trombetta, IE University  

The Economic Consequences Associated with Integrated Report Quality. Mary E. Barth, Stanford University; Steven Cahan, The University of Auckland; Lily Chen, The University of Auckland; Elmar Venter, University of Pretoria  

**Discussant:** Henry K. Mburu, The Catholic University of Eastern Africa  

9.36 Public Interest I  
**Hilton, 4th Floor, Harlem**

**Moderator:** Charles W. Stanley, Baylor University  

Becoming What You Pretend to Be: Large Accounting Firm Advertising and the Death of Professionalism. Timothy J. Fogarty, Case Western Reserve University; Vaughan S. Rodcliffe, Western University  

How Public Accounting Lost the Battle but Won the War: An Institutional Theory Analysis of the Last Great Independence Showdown. Timothy J. Fogarty, Case Western Reserve University; John T. Rigby, Mississippi State University  

Predicting the Impact of Adopting Principles-Based Accounting Standards in the U.S.: The Case of Leases. Konrad Gunderson, Missouri Western State University; Zane Swanson, University of Central Oklahoma  

The JOBS Act and IPO Indirect and Direct Costs. Lei Gao, Iowa State University; Shipeng Han, University of Massachusetts Dartmouth; Zabihollah Rezaee, The University of Memphis; Ji Yu, SUNY at New Paltz  

XBRL Mandate and Timeliness of Financial Reporting: Do XBRL Filings Take Longer? Hui Du, University of Houston—Clear Lake; Kean Wu, Rochester Institute of Technology  

9.37 Ethics  
**Hilton, 4th Floor, Holland**

**Moderator:** Charles P. Cullinan, Bryant University  

“Power Tends to Corrupt and Absolute Power Corrupts Absolutely”: A Tale of Corruption and Fraud. Jared Kowal, University of Central Florida; Steven Sutton, University of Central Florida  

**Discussant:** Timothy J. Fogarty, Case Western Reserve University  

Giving Voice to Values: A New Approach to Accounting Ethics Education. Steven M. Mintz, California Polytechnic State University, San Luis Obispo  

**Discussant:** Timothy J. Fogarty, Case Western Reserve University  

All That Glitters Is Not Gold: Competition as a Reason for Voluntary Disclosure of Bribery. Susana Gago, Charles III University of Madrid; Gilberth Marquez-Illanes, Clarkson University; Manuel Nalniz-Nickel, Charles III University of Madrid  

**Discussant:** Patrick Kelly, Providence College
9.38 Student Control and Other Learning Success Factors
Hilton, 2nd Floor, Murray Hill West
Moderator: Gregory L. Sabin, Massachusetts Institute of Technology
An Examination of Cumulative Learning and Sustained Time on Task in an Introduction to Accounting Course. Husam Aldamen, Qatar University; Keith Duncan, Bond University; Jennifer Ziegelmayer, Qatar University
Multidimensional Accounting Student Locus of Control: Which Student Characteristics and Circumstances Affect Their Sense of Control over Course Outcomes? Michelle S. Bertolini, University of South Carolina Upstate; Barri Litt, Nova Southeastern University
Self-Regulated Learning and Self-Determination Theory in Accounting Graduate Students in Brazil. Raimundo Nonato Lima Filho, Bahia State University; Silvia Pereira de Castro Casa Nova, University of São Paulo

9.39 Learning Methods and Assessment
Hilton, 2nd Floor, Sutton Center
Moderator: Susan B. Anders, Midwestern State University
Mutual Calculations in Creating Accounting Models. Anna Vysotskaya, Southern Federal University; Oleg Kolvakh, Southern Federal University; Greg N. Stone, University of Glasgow
Taking Subjectivity Out of Grading College Classroom Participation. Mary Ella Gainor, Bryant University; Elena Precourt, Bryant University
Using the PACE for Assurance of Learning Measurement in Principles of Financial Accounting. Donna Elaine Sanders, The University of Texas at San Antonio; Veronda Willis, The University of Texas at Tyler

Refreshments and Raffle Drawing
Hilton, 3rd Floor, Mercury Ballroom
EFFECTIVE LEARNING STRATEGIES I

MONDAY, AUGUST 8, 2016 — 9:45 AM–11:00 AM

Hilton, 3rd Floor, Promenade

Board 1 Excel-Based Active-Learning for the Managerial Accounting Course. Karen Braun, Case Western Reserve University

Board 2 Webinars: Virtual Interaction with Your Students! Stephen A. Coetzee, University of Pretoria; Astrid Schmulian, University of Pretoria

Board 3 Launch Learning: Students Create, Collaborate ... and Comprehend Managerial Accounting! Kimberly Church, University of Missouri--Kansas City; Kelvie Crabb, The University of Kansas; Gail Hoover King, Purdue University Northwest

Board 4 Lightboard Accounting Problem Demonstrations. Cheryl L. Dunn, Grand Valley State University

Board 5 A Novel Approach for Teaching Principles of Financial Accounting I Has Produced a 30% Reduction in the Historical DFW Rate of 47%, Now Only 17%. Martha Fasci, The University of Texas at San Antonio

Board 6 A Pathway to Financial Literacy Success for Students. Rebecca Goessel, University of South Carolina Upstate

Board 7 Using a Modified Version of the Monopoly® Board Game in an Introductory Financial Accounting Course. Alesha Graves, University of Cincinnati Blue Ash College

Board 8 Think-Pair-Share. Abraham Iqbal, University of Toronto Mississauga

Board 9 Internal Controls: Intentional Learning in the First Accounting Course. Marsha M. Huber, Youngstown State; Ashraf Khalaf, American University of Sharjah; Lantia Killian, Indiana University—Purdue University Columbus; Dave Law, Youngstown State

Board 10 Accounting Bootcamp Video Game App: Teaching the Accounting Cycle. Linda Lovata, Southern Illinois University Edwardsville

Board 11 Visual Storytelling in the First Accounting Course. Sunita Goel, Siena College; Charles Hooper, BIalytics; Brigitte W. Muehlmann, Babson College; Richard Newmark, University of Northern Colorado; Brad Trinkle, Mississippi State University

Board 12 Using Financial Statement Analysis and Data Visualization to Teach Introductory Financial Accounting. Richard Newmark, University of Northern Colorado

Board 13 Assessing the Impact of Active Learning and Literacy Strategies on Content Literacy in an Introductory Accounting Course. Rachel Raskin, New York City College of Technology—CUNY

Board 14 Teaching Fair Value Using the Art of Numismatics. John D. Rossi, Moravian College

Board 15 Sustainability and Triple Bottom Line Accounting. Kathleen Dunne, Rider University; Larry Prober, Rider University; Maria Sanchez, Rider University

Board 16 Short, 10 Minute Role-Plays to Engage Students. Ross Taplin, Curtin University

Board 17 The Importance of the Original Accounting Equation in the First Accounting Courses. Sany Warsono, Gadjah Mada University

Board 18 The Use of Socrative in Teaching Accounting Courses. Fengyun Wu, Manhattan College

Board 19 Managerial Accounting and You! Danette Zurek, La Sierra University
### Board 1
**Auditing Cash in the Paperless Audit: A Case Study.** Edmund Boyle, University of Rhode Island; Stu Westin, University of Rhode Island

### Board 2
**The Flipped Classroom in Accounting Courses.** Joan Ann Cezair, Keiser University; Francis Garcia, Keiser University

### Board 3
**Assessing the Supply Side of Learning.** Akhilesh Chandra, The University of Akron; Charles Malone, North Carolina Agricultural and Technical State University

### Board 4
**Unlocking the Quiet Moment: Cell Phones, a Surprising Tool.** Bryan Coleman, Assumption College

### Board 5
**Mind the GAAP: Preparation for the New CPA Exam across the Curriculum.** Susann Cuperus, University of Mary; Beverly Johnston, University of Mary; Rhoda Sautner, University of Mary

### Board 6
**Are Business Schools Teaching What Employers Need?? What Students Need to Know in Order to Succeed in Today’s Business World.** Ana Maria Diaz, Instituto Tecnologico Autonomo de Mexico; Virginia Kalis, Instituto Tecnologico Autonomo de Mexico

### Board 7
**Intermediate Accounting: Engaging Students Beyond the Textbook.** Mitchell Franklin, Le Moyne College

### Board 8
**Teaching Accounting with Compact Cases.** Mitchell Franklin, Le Moyne College

### Board 9
**A Comparative Approach to Teaching and Learning Governmental Accounting.** Lei Han, Niagara University; Fujen Daniel Hsiao, University of Minnesota, Duluth

### Board 10
**A Refinement to the Disclosure of Cash Equivalents in the Cash Flow Statement.** John Hathorn, Metropolitan State University of Denver

### Board 11
**The Role of Data Visualization in Business Problem-Solving.** Rebekah Heath, St. Ambrose University

### Board 12
**Introducing Specialty Topics in Accounting Courses.** Katherine Kinkela, Iona College; Pauline Lam, The University of Technology Sydney

### Board 13
**Economic and Social Implications of the Individual Taxpayer Identification Number (ITIN) / Social Security Number (SSN) Mismatches at Volunteer Income Tax Assistance (VITA) Sites.** Christine L. Kuglin, Metropolitan State University of Denver; Allan Rosenbaum, Metropolitan State University of Denver

### Board 14
**Friday Forum: Fostering Class Discussion.** Kelly McKenna, Assumption College

### Board 15
**Utilizing Concept Mapping in Individual Income Tax.** Tracie Miller-Nobles, Austin Community College

### Board 16
**How to Integrate Data Analytics into the Business Curriculum.** Susan Sadowski, Susquehanna University; John R. Thomas, Daniel Webster College

### Board 17
**A Practitioners’ Guide to the New AICPA Code of Professional Conduct.** Todd A. Shawver, Bloomsburg University of Pennsylvania

### Board 18
**Reflective Ethical Decision: A Model for Ethics in Accounting Education.** Sandria S. Stephenson, Kennesaw State University

### Board 19
**“Shark Tank” Budget Proposals for the Cost/Managerial Accounting Classes.** Carol Sullivan, The University of Texas of the Permian Basin

### Board 20
**Exam Boot Camps: Promoting Professional Designations and Career Success.** Gregory Taps, Augustana College; Spencer C. Usrey, The University of Tennessee at Chattanooga; Thomas Z. Webb, Mississippi State University
EFFECTIVE LEARNING STRATEGIES III

TUESDAY, AUGUST 9, 2016 — 3:00 PM-4:30 PM

Hilton, 3rd Floor, Promenade

Board 1 Armor Holding: An FCPA Case. Fatima Alali, California State University, Fullerton; Silvia Romero, Montclair State University

Board 2 Sprandel, Inc.: A Hands-On Auditing Case That Bridges the Gap between Textbook Technical Knowledge and Audit Practice. Lindsay Andiola, Virginia Commonwealth University; Edward Lynch, Virginia Commonwealth University

Board 3 Case Method Teaching in a Graduate Class: Setting the Stage for Success. Cassy Budd, Brigham Young University

Board 4 Flipping the Classroom in Case Oriented Courses. Canni Chan, Middlebury College; Steven Landry, Naval Postgraduate School

Board 5 A Case on Audit Sampling Documentation and Cash Larceny Detection. Frederick Choo, San Francisco State University; Kim Tan, California State University; Stanislav


Board 7 Experiential Learning - All Aboard the Staten Island Ferry for a Real Audit! Raymond Elson, Valdosta State University; Susanne O’Callaghan, Pace University; John P. Walker, Queens College—CUNY

Board 8 Teaching Tips for the Government and Nonprofit Accounting Class. Raymond Elson, Valdosta State University; Susanne O’Callaghan, Pace University; John P. Walker, Queens College—CUNY

Board 9 Interviewing for Requirements in the Advanced AIS Classroom. Charles J. Leflar, University of Arkansas; Katie L. Terrell, University of Arkansas; Jollynn Thomas, University of Arkansas

Board 10 Keeping Students Engaged. Abraham Iqbal, University of Toronto Mississauga

Board 11 Experiential Learning in Sustainability Accounting: Using the Environmental Footprint Calculator to Teach Sustainability Performance Assessment. Tammy Kowalczyk, Appalachian State University

Board 12 Globalizing a Curriculum: The Curious Case of an Accounting Department Study Abroad. Charles J. Leflar, University of Arkansas; Katie L. Terrell, University of Arkansas

Board 13 Use Prison Field Trip to Teach Legal and Ethical Issues in a Forensic Accounting Class. Jerry Lin, University of South Florida St. Petersburg

Board 14 Fast Freddy’s Furniture Depot – An IT General Controls Simulated Audit. Suzette Loving, University of Denver

Board 15 Students’ Group Grading and Peer Assessments in Senior and Graduate Accounting Courses: Preparing Students for Their Future Careers. Shifei Chung, Rowan University; Ramesh Narasimhan, Montclair State University

Board 16 Effective Engagement: Professionals Enhancing the Curriculum. Biagio Pilato, St. John’s University; Mark M. Ulrich, St. John’s University

Board 17 Internal Control Violations at Thor Industries: What Are the Lessons? Srinivasan Ragohaman, The University of South Dakota

Board 18 IT Consulting Projects for the Graduate AIS Course. Narita Holmes, The University of Texas of the Permian Basin; Carol Sullivan, The University of Texas of the Permian Basin

Board 19 Review of Pedagogic Practices in the Research Method in Accounting Module. Guanning Ho, University of Warwick
<p>| Board 1 | Visualizing the Accounting Concepts in Accounting for Income Taxes. Chan Du, University of Massachusetts Dartmouth |
| Board 2 | Illustrating Governmental Accounting as a City Automates Its Garbage Collection Process. Patricia Johnson, Canisius College; Mary Michel, Manhattan College; Fengyun Wu, Manhattan College |
| Board 3 | How to Sensitize Students to the Severity of the Displayed Lack of Ethics When Future Accountants Engage in Plagiarism and Other Forms of Dishonesty. Rebecca L. Rosner, Long Island University |
| Board 4 | An Investigation of a Self-Managed Learning Case Including Social Responsibility in an Intermediate Accounting I Course. Judith A. Sage, Boise State University; Lloyd G. Sage, Sage &amp; Sage |
| Board 5 | Designing Online Materials for an Upper-Level Accounting Course. Cynthia Daily, University of Arkansas at Little Rock |
| Board 6 | Integrating AIS Concepts and Application Using Enterprise System Cases. Delwyn DeVries, Belmont University; Michael L. Garverick, Arizona State University |
| Board 7 | Five Tips to Enhance Students’ (and Instructors) Experiences in On-line Classes. Denise Dickins, East Carolina University |
| Board 8 | Flipping Your Classroom with Online, Interactive Accounting Textbooks. Teni L. Brandenburg, MyEducator; Nate M. Stephens, Utah State University; Earl K. Stice, Brigham Young University |
| Board 9 | Detecting Cheating in Accounting Courses. Stephanie Farewell, University of Arkansas at Little Rock |
| Board 10 | Developing Technological Skills in Accounting Students. Ana Maria Diaz, Instituto Tecnologico Autonomo de Mexico; Virginia Kalis, Instituto Tecnologico Autonomo de Mexico |
| Board 11 | Different Is Better: Make Your Accounting Firm an Industry/Niche Leader. Mike Michalowicz, Profit First Professionals |
| Board 12 | Cruising: A Rough Time at Sea, Impairment and Reputational Risk. Benita Gullkvist, Hanken School of Economics; Wayne Bremser, Villanova University |
| Board 13 | Accounting for Revenue and Sales Returns When a Right of Return Exists. Andrew Gross, Southern Illinois University Edwardsville; Jamie Hoelscher, Southern Illinois University Edwardsville; Brad Reed, Southern Illinois University Edwardsville; Greg Sierra, Southern Illinois University Edwardsville |
| Board 14 | Accounting Certifications - Are Faculty and Professional Organizations Providing Enough Information to the Professionals of the Future? Richard Brody, The University of New Mexico; Shihong Li, The University of New Mexico; Ling Zhou, The University of New Mexico |
| Board 15 | Effective Learning through Cases: Examples from the Deloitte Foundation Forensic Accounting Study Series. John Gilkes, Deloitte |
| Board 16 | Effective Delivery of Online MAcc Courses. Kathleen Dunne, Rider University; Margaret O’Reilly-Allen, Rider University; Maria Sanchez, Rider University |
| Board 17 | Learning through Experience: Reducing the Fear of the CPA Exam. Leslie Blix, Southern Illinois University Carbondale; Mark Edmonds, The University of Alabama at Birmingham; Emily Seay, Ohio University |
| Board 18 | Managerial Accounting’s Manufacturer Cost Flows. Dorothy Davis, University of Louisiana at Monroe; Patricia Roshto, University of Louisiana at Monroe; Janis Weber, University of Louisiana at Monroe |
| Board 19 | Only the Strong Thrive: Discover Your Strengths. Adriane Wilson, Strengths Zone |
| Board 20 | A Visual Evaluation of the Affect of Errors across the Financial Statements. Brian Wilson, St. Cloud State University |
| Board 21 | Using an Electronic Seating Chart to Keep Track of Student Participation. Kay Zekany, McNeese State University |</p>
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<td>Growth Options, Corporate Governance and the Properties of Analysts’ Forecasts.</td>
<td>Cristina Abad, University of Seville; Francisco Bravo, University of Seville</td>
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<td>Watch Your Language: Apt Metaphors Can Significantly Distort Budgeting, Generate Overconfidence, and Increase Illegal Behaviors.</td>
<td>George Babbes, Azusa Pacific University</td>
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<td>Lack of Attention or Failure to Understand the Implication of Value-Relevant Information?</td>
<td>Lu Bai, University of Warwick; Guannming He, University of Warwick; David Marginson, University of Warwick</td>
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<td>Corporate Hedging: Determinants and Accounting Designation.</td>
<td>Siddharth Bhambhani, University of Miami</td>
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<td>State of Accounting Programs for Appropriate and Relevant Learning.</td>
<td>Akhilesh Chandra, The University of Akron; Charles Malone, North Carolina Agricultural and Technical State University</td>
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<td>Apply Process Mining to Evaluate Internal Control Effectiveness</td>
<td>Tiffany Chiu, Rutgers, The State University of New Jersey; Miklos A. Vasanhelyi, Rutgers, The State University of New Jersey, Newark</td>
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<td>The Advancement of Behavioral Accounting Research – A Taxonomic Analysis on Research Characteristics.</td>
<td>Victoria Chiu, SUNY at Oswego; Miklos A. Vasanhelyi, Rutgers, The State University of New Jersey, Newark</td>
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<td>Clients of Triennially Inspected Firms.</td>
<td>Shifei Chung, Rowan University; Ramesh Narasimhan, Montclair State University; Mei Zhang, Rowan University</td>
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<td>Market Valuation of Booked Assets under the Use of IFRS and U.S. GAAP.</td>
<td>Elizabeth Cole, University of South Carolina Upstate; Chuck Reback, University of South Carolina Upstate</td>
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<td>The 2015 Stock Market Crash in China.</td>
<td>Nancy Fan, California State Polytechnic University, Pomona</td>
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<td>Modified IFRS in Asia; Why All the Changes?</td>
<td>Elizabeth Felski, SUNY, Geneseo</td>
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<td>Accounting Journals, Editors and Authors: Where Are They From?</td>
<td>José Alonso Borba, Federal University of Santa Catarina; Alessanderson Carvalho, Federal University of Santa Catarina; Denize Minatti Ferreia, Federal University of Santa Catarina; Suliani Rover, Federal University of Santa Catarina</td>
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<td>Job-Order Costing for Shared Medical Appointments (SMAs).</td>
<td>Gaurav Gupta, Pacific Lutheran University; Dawn Sloan, Madigan Army Medical Center</td>
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<td>CEO Overconfidence and Fair Value Reporting–The Moderating Effect of Corporate Governance.</td>
<td>Hui-Wen Hsu, Feng Chia University</td>
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<td>Uplift Model: Who Is the Most Responsive?</td>
<td>Shaowen Hua, La Salle University</td>
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<td>Stock Price Crash Risk and Mutual Fund Herding Behavior.</td>
<td>Shengmin Hung, Soochow University; Zheng Qiao, Xiamen University</td>
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<td>Development of a Framework to Measure and Report Environmental Initiatives in U.S. Corporations.</td>
<td>Agatha E. Jeffers, Montclair State University; Silvia Romero, Montclair State University</td>
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<td>How Corporations Use Corporate Inversions to Avoid Taxes.</td>
<td>Frank Aquilino, Montclair State University; Agatha E. Jeffers, Montclair State University</td>
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<td>Follow the Money: Forensic Accounting, Fraud and Food.</td>
<td>Lisa Jack, University of Portsmouth</td>
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<td>Risk Management and International Standards.</td>
<td>Denise Silva Ferreira Juvenal, FIPCAFI - Pref. Cidade do Rio de Janeiro</td>
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<td>An Investigation of Board Turnover on Firm Performance and Innovation: The Roles of Board Diversity and Corporate Diversification.</td>
<td>Kevin Koh, Nanyang Technological University</td>
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<td>The Impact of Culture on Interpretation of International Financial Reporting Standards in Poland - Comparative Analysis with Germany and Great Britain – Research Project Presentation.</td>
<td>Jerzy Gierusz, University of Gdansk; Katarzyna Kolesnik, University of Gdansk; Sylwia Slińska-Genłuka, University of Gdansk</td>
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Board 23 Challenges in Reporting Material Financial Risks from Climate Change Threats: Evaluating the Efficacy of Climate Change Disclosure Requirements. Tammy Kowalczyk, Appalachian State University; Lynn Stallworth, Appalachian State University; Mary Stolberg, Appalachian State University

Board 24 Do Organizational Values Matter to Investors? Pawan Jain, Central Michigan University; Amy Swany, Central Michigan University


Board 26 Managerial Ability and Analyst Forecast Behavior: Large Sample Evidence. Shiyou Li, Texas A&M University–Commerce

Board 27 Corporate Social Network and Bank Loan Contract. Chih-Liang Liu, National Yunlin University of Science and Technology

Board 28 New Frontier of Accounting: Natural Resources Balance Sheet and Environmental Responsibility Audit. Tianyu Hu, Renmin University of China; Zhujun Liu, Renmin University of China; Jielong Tang, Renmin University of China

Board 29 A Bibliometric Analysis of Journals in Accounting. Harold Lopez, Universidad de Chile; Jose M. Merigo, Universidad de Chile

Board 30 Experimental Design in Auditing Research: Challenges to Beginners. José Alonso Borba, Federal University of Santa Catarina; Denize Minatti Ferreira, Federal University of Santa Catarina

Board 31 Accreditation and CPA Exam Performance: An Examination of Gender and Race. Kayla Denise Booker, Rhodes University; Adrian L. Mayse, Howard University

Board 32 The U.S. $2.1 Billion Derivative Loss That Ruined the Brazilian Aracruz. Fernando D. Murcia, University of São Paulo; Flávia Murcia, Federal University of Santa Catarina; Eliseu Dahmer Pfitscher, Federal University of Santa Catarina

Board 33 The Impact of Mandatory IFRS Transition on Audit Fees and Audit Hours. Hye Jeong Nam, Dongguk University

Board 34 The Trajectory of an Accounting Student: A Look at Gender and Race. Silvia Pereira de Castro Casa Nova, University of São Paulo; Sandra Maria Cerqueira da Silva, University of São Paulo; Camilla Soueneta Nascimento Nganga, University of São Paulo

Board 35 Fear Appeal in Accounting: Enhancing Compliance with the Professional Code of Conduct. Martin Ndicu, Mississippi State University

Board 36 Faculty Identity and Formation Processes in Accounting from the Gender Social Relations’ Perspective. Silvia Pereira de Castro Casa Nova, University of São Paulo; Camilla Soueneta Nascimento Nganga, University of São Paulo

Board 37 E Commerce as a Tool for Resource Expansion: Stakeholders as Corporate Governance Mechanisms. Marianne Ojo, North West University

Board 38 Innovating Carroll’s Pyramid of Corporate Social Responsibility. Marianne Ojo, North West University

Board 39 Impact of Security Assurance Certifications on Enterprise Risk. Leopoldo Gemoets, The University of Texas at El Paso; Laura L. Hall, The University of Texas at El Paso; M. Adam Mahmood, The University of Texas at El Paso; Fernando Parra, The University of Texas at El Paso; Karl Putnam, The University of Texas at El Paso

Board 40 Does Plain English Compensate for a Lack of Task-Specific Knowledge by Nonprofessional Investors? Jennifer Riley, University of Nebraska at Omaha; Eileen Z. Taylor, North Carolina State University

Board 41 Self-Renewal through Mindfulness and Qigong Practice as Bases for Ethics Education. Susan Sadowski, Susquehanna University

Board 42 Corporate Governance of Banks: Evidence from Japanese Banking Industry. Yoshihiro Sakuma, Tohoku Gakuin University;

Board 43 Misconceptions in Learning Process: Teach What Is Wrong! Silvia Pereira de Castro Casa Nova, University of São Paulo; Elubian Sanchez, University of São Paulo
| Board 44 | Network Characteristics, the Flow of Accounting Information, and Information Asymmetry in the Capital Markets. Gregory Saxton, University at Buffalo, SUNY |
| Board 45 | Accounting Students and Communication: A Research Stream Integrating Findings from the Fields of Communication and Psychology with Accounting Education. Tracey Riley, Suffolk University; Kathleen Simons, Bryant University |
| Board 46 | Ownership Structure, Agency Problems, and Dividend Policies. Tonya Tang, Brock University |
| Board 47 | Mandatory Audit Firm Tenure and Audit Quality Implied by Discretionary Accruals and Modified Opinions: Evidence from Turkey. Mustafa Genç, Recep Tayyip Erdogan University; Burcu Ozden, Istanbul University; Nihat Tas, Istanbul University; Ahmet Turel, Istanbul University |
| Board 48 | Auditor Gender and Audit Quality: Evidence from Turkey. Nihat Tas, Istanbul University; Aslı Turel, Istanbul University |
| Board 49 | The Internal Capital Markets and Enterprise Innovation. Chaoen Wang, Renmin University of China; Xin Xu, Renmin University of China; Ruijun Zhang, Renmin University of China |
| Board 50 | Cloud Data Continuous Auditing Systems: A Security and Privacy-Preserving Design. Alexander Kogan, Rutgers, The State University of New Jersey, Newark; Yunsen Wang, Rutgers, The State University of New Jersey |
| Board 51 | Debt Ownerships, Banking Relationships and Corporate Innovation: Evidence from U.S. Listed Firms. Alice Hsieh, University of California, Berkeley; Hai-Chin Yu, Chung Yuan University |
| Board 52 | Corporate Diversification and Bank Loan Contracting. Hai-Chin Yu, Chung Yuan University |
| Board 53 | Graduate Programs in Accounting in Brazil: How Are the Teacher’s Training Actions? Silvia Pereira de Castro Casa Nova, University of São Paulo; Sulilse Wille, University of São Paulo |
| Board 54 | Pay Ratio and Financial Characteristics of Companies That Failed Say on Pay Votes. Xiaoli Yuan, Elizabeth City State University |
| Board 55 | Wealth Distribution and Management Discussion and Analysis. Adriana Cordeiro de Souza, State University of Mato Grosso do Sul; Esmael Almeida Machado, State University of Mato Grosso do Sul; Claudio Soerger Zaro, State University of Mato Grosso do Sul; Elise Soerger Zaro, University of São Paulo |
Board 20  Is There a “Number 5” Journal in Accounting? Evidence from a Small Sample of U.S. Doctoral Programs. Gary P. Braun, California State University, Chico

Board 21  Examining the Association between Going Concern Opinions and Audit and Reporting Quality at the Engagement Office Level. Marcus R. Brooks, University of Nevada, Reno; Jose “Jay” Vega, Clarkson University

Board 22  Auditor-Provided Tax Services and Income Tax Accrual Quality. Kellie Carr, Florida Atlantic University; Jian Coo, Florida Atlantic University

Board 23  The Effect of Cognitive Reflection on the Efficacy of Impression Management: An Analysis with Financial Analysts. Ricardo Lopes Cordoso, Fundação Getulio Vargas/Rio de Janeiro State University; Rodrigo de Oliveira Leite, Fundação Getúlio Varga; André Carlos Busanelli de Aquino, University of São Paulo

Board 24  Purchase Price Allocation upon Business Combination and Its Effects on Balance Sheet’s Value Relevance. Kang Cheng, Morgan State University

Board 25  News Management and Earnings Management around Accelerated Share Repurchases. Kai Chen, University of Waterloo

Board 26  The Effect of SEC Comment Letters on CEO and CFO Compensation. Si Chen, Peking University; Oliver Zhen Li, National University of Singapore; Bo Zhang, Renmin University of China; Ran Zhang, Peking University

Board 27  Job Demand for International Expertise and Accounting Education: 2014 U.S. Business Needs for Employees with International Expertise. Zhou Chen, University of Hawaii at Manoa; Shirley J. Daniel, University of Hawaii at Manoa; Ben L. Kedia, The University of Memphis; Fujiao Xie, University of Hawaii at Manoa

Board 28  The Use of Technology in Tax Preparation — A Closer Examination of the Tax Filing Assistance Program, Electronic Filing and Filing Errors. Jeffrey Limato, The College of New Jersey; Bea Chiang, The College of New Jersey

Board 29  Real and Accounting Effects of Mandatory Derivatives Disclosures. Raluca Chiorean, University of Illinois at Urbana–Champaign

Board 30  Does the Riskiness of R&D Outweigh Its Benefits? A Private Lender’s Perspective from the U.S. Mustafa Ciftci, American University of Sharjah; Masako Darrough, Baruch College—CUNY

Board 31  Research Productivity of Accounting Professors around a Change in Institutional Affiliation. Thomas D. Dowdell, North Dakota State University; David N. Herda, Texas State University; Laura Trude, North Dakota State University

Board 32  Real Earnings Management and the Properties of Analysts’ Forecasts. Lisa Eiler, University of Montana; Joshua J. Filzen, Boise State University; Mark A. Jackson, University of Nevada, Reno; Isho Tama-Sweet, University of Montana

Board 33  The Audit Pricing of Terrorism. Xinjiao Guan, National University of Singapore; Oliver Zhen Li, National University of Singapore; Haoan Xu, Renmin University of China

Board 34  Toshiba Corporation—How Could So Much Be So Wrong? Susan Hass, Simmons College; Priscilla Burnaby, Bentley University

Board 35  Examining the Generational Gap in the Expectations between Today’s College Students and Faculty. Cassy D. Henderson, Sam Houston State University; Shilani N. Robinson, Sam Houston State University

Board 36  Shadows in the Sun: Crash Risk behind Earnings Transparency. Shengmin Hung, Soochow University; Zheng Qiao, Xiamen University

Board 37  Leniency Biases in Supervisors’ Subjective Performance Evaluation of Subordinates: Examining the Influence of Contextual Factors. Na Gong, Shanghai Lixin University of Commerce; Wai Fong Lok, Nanyang Technological University; Anne Wu, National Chengchi University; Tszilin Kuo, Fu Jen Catholic University

Board 38  Peers’ Effects on Corporate Tax Policies—Evidence from State Tax Changes. Chen Chen, Monash University; Shufang Lai, The Chinese University of Hong Kong; Thomas C. Omer, University of Nebraska—Lincoln
MONDAY, AUGUST 8, 2016 — 9:45 AM–11:00 AM

Hilton, 3rd Floor, Promenade

Board 39 CEO Experience and Financial Reporting Quality: Evidence from Management Forecasts. Paul Brockman, Lehigh University; John L. Campbell, The University of Georgia; Hye Seung Lee, Fordham University; Jesus M. Salas, Lehigh University

Board 40 Firms’ Decision to Discontinue Non-GAAP Earnings Disclosure in Earnings Releases. Yen-Jung Lee, National Taiwan University

Board 41 The Use of Nonfinancial Measures for Executive Compensation in High-Technology Industries. Yu-Fong Huang, National Chengchi University; Jia-Wen Liang, National Chengchi University; Gerald J. Lobo, University of Houston; Dana Zhang, University of Houston

Board 42 How to Convince the Judge of Expert’s Reports? Bo-Tsang Liau, National Chengchi University

Board 43 Evaluating the Effect of Industry Specialist Duration on Audit Quality. Dennis M. Lopez, The University of Texas at San Antonio; Jose “Jay” Vega, Clarkson University

Board 44 An Examination of the Association between Voluntary Internal Control Reporting and Earnings Quality: Evidence from China. Xudong Ji, Xi’an Jiaotong/Liverpool University; Steve Kaplan, Arizona State University; Wei Lu, Monash University; Wen Qu, Deakin University

Board 45 Project Choice, Effort, and Justification Pressure in an Agency Model: Theory and Experimental Evidence. Christian Lukas, University of Jena; Max Frederik Neubert, Leibniz University of Hanover; Jens Robert Schindelle, Leibniz University of Hanover

Board 46 Management Guidance at the Segment Level. Paul André, University of Lausanne; Andrei Filip, ESSEC Business School; Rucandra Maldivan, Concordia University

Board 47 The Impact of Ultimate Parent Company on the Value and Financial Performance of Affiliates for the Periods during and after a Global Economic Crisis. Nur Irem Nuhoglu, Bogazici University; Deniz Parlak, Dogus University

Board 48 Does Corporate Governance Matter? Evidence from New Chinese Corporate Governance Disclosures. Zabihollah Rezaee, The University of Memphis; Huili Zhang, Beijing Normal University; Huan Dou, Peking University; Minghua Gao, Beijing Normal University

Board 49 Is Voluntary Disclosure of Nonfinancial Information Associated with Sustainability Performance. Zabihollah Rezaee, The University of Memphis; Ling Tuo, Lawrence Technological University

Board 50 Are CEOs Held Accountable for Unrecognized Expenses? The Case of Implied Employee Option Expenses. Michael Shih, University of Windsor

Board 51 Hidden Costs of Blockholder Philanthropy. Thomas Shohfi, Rensselaer Polytechnic Institute; Roger McNeill White, Arizona State University

Board 52 Audit Committees’ Social Capital and Financial Reporting Quality. Salvador Carmona, IE University; Nieves Carrera, IE University; Tashfeen Sohail, Brock University

Board 53 The Consequences of Non-Timely Audit Reports on the Audit Reporting Lag during Busy Season: Exploring Office Level Domino Effects. Justyna Skomra, Kent State University

Board 54 Audit Committees’ Social Capital and Financial Reporting Quality. Salvador Carmona, IE University; Nieves Carrera, IE University; Tashfeen Sohail, Brock University

Board 55 Using Teleological and Budgetary Mechanisms to Reduce the Magnitude of Auditors’ Underreporting of Chargeable Time. Jill Weber, University of Wisconsin—Whitewater; Chad M. Stefaniak, University of South Carolina
Board 60  Income Shifting by Firms with Net Operating Losses: Effect of Extending Loss Carry-Forward Period. Woon-Oh Jung, Seoul National University; Hee-Youn Sunwoo, Seoul National University

Board 61  Examination of the Financial Markets Crises in Capitalism. Aida Sy, Critical Accounting Projects, Anthony Tinker, Baruch College–CUNY

Board 62  Accounting Education and the Accounting Profession in Peru: Analysis and Proposals. Gustavo Tanaka, Kobe University

Board 63  Sustainability Reporting in Peru: Analysis and Proposal. Gustavo Tanaka, Kobe University; Satomi Ickechea, ONG Peru

Board 64  Political Uncertainty and the IPO Decision: The Impact of Political Officials’ Turnover on IPO Activity in China. Danglun Luo, Sun Yat-sen University; Guoman She, The Hong Kong University of Science and Technology; Naqiong Tong, Peking University

Board 65  Accounting Literacy and Self-Employment: An Exploratory Study. Marco Trombetta, IE University


Board 67  The Internal Capital Markets and Enterprise Innovation. Chao En Wang, Renmin University of China; Xin Xu, Renmin University of China; Ruijun Zhang, Renmin University of China

Board 68  Interest Rate Derivatives Use in Banking: Market Pricing Implications of Cash Flow Hedges. Aigbe Akhigbe, The University of Akron; Stephen Makar, University of Wisconsin—Oshkosh; Li Wang, The University of Akron; Ann Marie Whyte, University of Central Florida

Board 69  Cash Flow Management, Financial Reporting Quality, and Auditor Responses. Daniel W. Collins, The University of Iowa; Hong Xie, University of Kentucky; Kai Zhu, Shanghai University of Finance and Economics

Board 70  An Empirical Study of Pension Governance on Public Defined Benefit Pension Fund Performance. Guoquan Xu, Stevens Institute of Technology; Feng-Chun Liu, Stevens Institute of Technology

Board 71  Impact of Accounting Choices on Public Defined Benefit Pension Performance. Guoquan Xu, Stevens Institute of Technology; Feng-Chun Liu, Stevens Institute of Technology

Board 72  Asymmetric Inventory Management. Iny Hwang, Seoul National University; Woo-Jong Lee, Seoul National University; Daniel Yang, Seoul National University

Board 73  The Impact of Auditor Industry Expertise on Information Asymmetry: Evidence from Secondary Loan Trading. Wei-Ren Yao, National Dong Hwa University; Chen-Lung Chin, National Chengchi University; Yaying Mary Chou Yeh, National Dong Hwa University; Chien-Hang Jennifer Chang, Tamkang University

Board 74  Are Big N and Industry Specialist Premiums Associated with the Size and Composition of Audit Teams? Kenichi Yazawa, Aoyama Gakuin University; Sarowar Hossain, UNSW Australia; Gary S. Monroe, UNSW Australia

Board 75  Tax Effects on the Configuration of Compensation Systems. Claudio Soenger Zara, State University of Mato Grosso do Sul; Andson Braga de Aguiar, University of São Paulo

Board 76  Audit Firms and Cash Assets. Pingshsun Huang, National Cheng Kung University; Yi Chieh Wen, National Cheng Kung University; Yan Zhang, Binghamton University, SUNY

Board 77  Does the JOBS Act Reduce Compliance Costs of EGCs? Inder K. Khurana, University of Missouri; Lei Zhao, University of Missouri
MONDAY, AUGUST 8, 2016 — 3:00 PM-4:30 PM

Hilton, 3rd Floor, Promenade

Board 21 Comparing the Value Relevance of Impairments and Unrealized Losses: Evidence from the Real Estate Industry. S. W. Bissessur, University of Amsterdam; Igor Gontcharov, Lancaster University; Sander van Triest, University of Amsterdam; Dieter Wirtz, University of Amsterdam

Board 22 The Effects of Conference Call Content on Market Perceptions of Value Uncertainty and Firm Risk. Paul Borechin, University of Connecticut; Jim Cicon, University of Central Missouri; Jared Delisle, Utah State University; S. McKay Price, Lehigh University

Board 23 Quality of the External Audit and Earnings Management: An Exploratory Study. Emma Boumediene, Manouba University; Salem L. Boumediene, Montana State University Billings; Olfa Nafti, Manouba University

Board 24 How Do Capital Market Orientation and Corporate Family Involvement Influence the Tax Avoidance Behavior of German Firms? Alexander Brune, Institute of Accounting and Taxation; Martin Thomsen, Institute of Accounting and Taxation; Christoph Wratin, Institute of Accounting and Taxation

Board 25 The Competitive Effects of IPOS on Industry Peer Firms’ Tax Avoidance Behavior. Huimin Chen, Rensselaer Polytechnic Institute; Bill Francis, Rensselaer Polytechnic Institute; Qiang Wu, Rensselaer Polytechnic Institute

Board 26 What Explains Variation in the Investment of Internal Audit Function? A Study of Chinese Listed Firms. Ying Chen, Sun Yat-sen University; Yiyi He, Sun Yat-sen University; Bin Lin, Sun Yat-sen University

Board 27 How Long Does a New Index Futures Market Become Efficient? Evidence from an Emerging Market. Wen-Wei Chen, SUNY College at Old Westbury; Roger Mayer, SUNY College at Old Westbury; Zigan Wang, Columbia University; Youwei Zhu, Minshi Investment Management

Board 28 Analysts’ Industry Expertise and Earnings Forecasting Performance. Jaeyon Chu, Korea University; Jinhan Pae, Korea University

Board 29 Investments in Information Technology, Organizational Slack, and Economic Productivity. Xiaoxuan Ma, The University of Sydney; Kevin E. Dow, The University of Nottingham Ningbo; Gus Hooke, The University of Sydney

Board 30 Corporate Social Responsibility and Sustainability: Opportunities for Internal Audit. Mohamed Umlai, Qatar University; Adel Elgharbawy, Qatar University

Board 31 The Impact of Japanese Regulatory Changes on Accrual-Based and Real Earnings Management. Masahiro Enomoto, Kobe University; Tomoyasu Yamaguchi, Tohoku Gakusin University

Board 32 Metro Audit Market Competition, Audit Fees and Audit Quality. Michael Ettredge, The University of Kansas; Matthew Sherwood, The University of Kansas; Lili Sun, University of North Texas

Board 33 The Usage of the Internal Audit Function by the Board — Which Factors Are Relevant for Executive Management and Audit Committee? Marc Eulerich, University of Duisburg-Essen

Board 34 The Lingering Effects of Internal Control Weaknesses: Is Remediation Enough? Robert Felix, University of Baltimore; Amanda Willford, Southern Utah University

Board 35 Auditor Litigation Risk: China and Reverse Mergers. Nancy Chun Feng, Suffolk University; Ross D. Fuerman, Suffolk University

Board 36 Japanese Big N Audit Fee Premiums from a Big 4 to a Big 3 Audit Market. Hsuihui Chang, Peking University; Hironori Fukukawa, Hitotsubashi University; Koreyoshi Seki, Hitotsubashi University; Kenneth J. Ratchelt, Louisiana State University

Board 37 Financial Statement Users and Their Perception of Statutory Audit Quality. Serge Valant Gandja, KEDGE Business School; Djibrilla Moussa Ousseini, University of Bordeaux

Board 38 Exploring the Relationship between Corporate Governance and Firm Performance in Pakistan. Ali Murad, University of Central Punjab; Waqar I. Ghani, St. Joseph’s University; Zahid Riaz, Lahore School of Economics

Board 39 Corporate Social Responsibility, Sustainability Assurance and Auditor Conservatism. Shipeng Han, University of Massachusetts Dartmouth; Zabihollah Rezaee, The University of Memphis; Liang Song, University of Massachusetts Dartmouth; Joseph Zhang, The University of Memphis
Hilton, 3rd Floor, Promenade

Board 40 The Effects of Self-Regulation on Audit Quality: Experimental Analysis Using a Public Goods Game. Yoshitaka Hirose, Takasaki University of Commerce Junior College; Akira Goto, Yamanashi Eiwa College

Board 41 How Organizational Structure Affects Tax Avoidance: Evidence from Business Groups in Emerging Markets and Developed Countries. Hyun A. Hong, University of California, Riverside

Board 42 Executive Compensation and Idle Capacity Expenses. Liu-Ching Tsai, National Chiayi University; Chaur-Shih Yu Young, National Cheng Kung University; Hui-Wen Hsu, Feng Chia University

Board 43 Unicorn Inc.: An Application of IFRS Guidance for Operating Assets, Including the Impact of Subsequent Expenditures and the IAS 16 Revaluation Model. Susan Boedeker Hughes, The University of Vermont; Elise Tefre, The University of Vermont

Board 44 How Does the Stock Market React to Chaebol-Affiliated Analysts’ Recommendation? Evidence from Korea. Youngdeok Lim, UNSW Australia; Hyungtae Kim, Korea University; Kyoungwan Mo, Myongji University

Board 45 The Impact of Tax Rate Changes on Capital Gains Realizations: Evidence from Australia. John Minas, Griffith University; Youngdeok Lim, UNSW Australia; Chris Evans, UNSW Australia

Board 46 The Information Content in Abnormal Audit Lag. Dan Givoly, The Pennsylvania State University; Max Meinhoevel, University of Muenster; Martin Thomsen, Martinus Nijhoff University; Martinus Nijhoff University

Board 47 Corporate Governance and Audit Report Timeliness: Evidence from MENA Countries. Elhab K. A. Mohamed, German University in Cairo; Ahmed M. A. Basouny, The American University in Cairo; Ahmed F. Elsayoumi, Cairo University

Board 48 The Effects of Moral Foundations and Professional Identity Salience on Subordination of Judgment among Auditors. Marc Peter Neti, Texas Christian University

Board 49 Can Short Sellers Constrain Opportunistic Non-GAAP Earnings Reporting? Qunfeng Liu, University of Michigan–Flint; Bo Ouyang, The Pennsylvania State University Great Valley

Board 50 Industry Tournament Incentives and Earnings Management. KoEun Park, University of Massachusetts Boston
RESEARCH INTERACTION FORUM II

MONDAY, AUGUST 8, 2016 — 3:00 PM–4:30 PM

Hilton, 3rd Floor, Promenade

Board 60: Audit Fees and Audit Firm Switch: Evidence from the Audit Market in Brazil.
Marcelo Antonio Pierri Junior, Universidade Federal de Santa Catarina; Rita de Cássia Camargo Papinelli, Universidade Federal de Santa Catarina; Luiz Alberthon, Universidade Federal de Santa Catarina

Board 61: Reverse Takeover or Take Under: Auditor Perception of Reverse Takeovers.
Kimberly C. Gleason, University of Pittsburgh; Yezin Kannan, Duquesne University; Kathy Rankin, Morgan State University

Board 62: Resolving the Sunk Cost Apory.
Alan Reinstein, Wayne State University; Mohamed Bayou, University of Michigan—Dearborn; Paul Williams, North Carolina State University; Michael M. Grayson, Brooklyn College—CUNY

Board 63: The Ambiguous Relationship between Corporate Social Responsibility and Tax Avoidance.
Sara A. Reiter, Binghamton University, SUNY

Board 64: Comparison of the Student Debt Crisis with the Subprime Mortgage Crisis.
J. M. Herb, New Jersey City University; Joseph Ratto, New Jersey City University

Board 65: Do Firms Try to Fool Banks When They Apply for New Loans?
Richard Palumbo, University G. D’Annunzio of Chieti-Pescara; Pierangelio Rosati, Irish Centre for Cloud Computing & Commerce, DCU Business School

Board 66: Compliance with IFRS Required Disclosure and Analysts’ Forecast Errors: Evidence from Brazil.
Mayra I. Lora, Fundação Getúlio Varga; Edilene S. Santos, Fundação Getúlio Varga; Flavia A. M. Silva, Fundação Getúlio Varga; Hsia H. Sheng, Fundação Getúlio Varga

Deborah Smith, Cleveland State University; Yezin Kannan, Duquesne University; Kimberly C. Gleason, University of Pittsburgh

Wei-Ling Song, Louisiana State University

Board 69: Professional Ethics Issues in Auditing: Evidence from Quality Review Reports of Audit Firms.
Julia Baldof, University of Innsbruck; Rudolf Steckel, University of Innsbruck; Gabrielle Steckel-Berger, University of Innsbruck

Board 70: Is Corporate Social Responsibility Associated with Accounting Conservatism?
Nai-Hui Su, National Chung Hsing University

Board 71: Employee Relation Damage from Executive-to-Worker Pay Gaps, the Role of Corporate Social Responsibility (CSR).
SangHyun Suh, University of Massachusetts Lowell; Jiali Tang, University of Massachusetts Lowell

James E. Graft, The University of Texas at San Antonio; Marshall K. Pitman, The University of Texas at San Antonio; Wayne Tervo, Stephen F. Austin State University

Board 73: Remediation of Internal Quality Control Criticism Raised by the PCAOB in Non-U.S. Jurisdictions and Audit Quality.
Christophe M. Van Linden, Belmont University

Board 74: Busy Engagement Partner and Audit Delay: Pre- and Post- Audit Oversight Board.
Hasan Mohammed Bahnasos, Universiti Utara Malaysia; Siti Norwahida Shukeri, Universiti Malaysia Perlis; Wan Nordin Wan Hussin, Universiti Utara Malaysia

Board 75: The Impact of Local Audit Office Attributes on Clients’ Accounting Choices.
Kenneth W. Shaw, University of Missouri; James D. Whitworth, University of South Florida

Board 76: The Relationship among Enterprise Characteristics, Continuous Auditing and Internal Audit Performance.
Tung-Hsien Wu, Feng Chia University; An An Chiu, Feng Chia University; Shaio Yan Huang, National Chung Cheng University

Board 77: A Potential Drawback of an Income Smoothing Strategy.
Moshe Hagigi, Boston University; Kun Yu, University of Massachusetts Boston

Janis K. Zaima, Menlo College

Jap Elendji, The University of Sydney; Li-Chin Jennifer Ho, The University of Texas at Arlington; Yu Zhang, Nicholls State University
Board 56  Audit Quality and Earnings Manipulation Prior to Bankruptcy. Ayman Aldahray, Taibah University

Board 57  Corporate Governance, Related Party Transactions and Audit Fees. Steven Balsam, Temple University; Richard H. Gifford, SUNY, Geneseo; Harrison Liu, The University of Texas at San Antonio

Board 58  Accounting Standards Enforcement in an International Setting: Testing the Impact of Cultural, Religious, Political and Legal Environment on National Regulatory Efforts. Gary Kleinman, Montclair State University; Beixin Betsy Lin, Montclair State University; Rebecca Bloch, Fairfield University

Board 59  From an Unstructured Business Situation to Business Insights: Making Data Give up Their Secrets with Database Querying. A. Faye Borthick, Georgia State University; Jonene M. Fine, Drapac

Board 60  Tone Conservatism. Carlo D’Augusta, Georgia State University; Matthew David DeAngelis, Georgia State University

Board 61  Can Information Disclosure Technology Improve Investment Efficiency? Empirical Evidence from China. Songsheng Chen, Beijing Institute of Technology; Sophie X. Kong, Western Washington University; Shaoqiang Luo, Beijing Institute of Technology

Board 62  Do Analysts Understand Aggressive Accounting Practices? Evidence from Auditor Earnings Adjustments. Songsheng Chen, Beijing Institute of Technology; Qingping Liu, Beijing Institute of Technology

Board 63  A Conceptual Framework Merger and Acquisition Activity and Accounting Fraud. Madeline A. Domino, Mercer University; Carmelita Troy, Andrews University

Board 64  Auditing Standard Deficiencies Identified in PCAOB Inspection Reports. Magdy S. Farag, California State Polytechnic University, Pomona; Fei Kang, California State Polytechnic University, Pomona


Board 66  Action Research in Accounting. Timothy J. Fogarty, Case Western Reserve University

Board 67  The Impact of Outside Directors’ Expertise on Tax Aggressiveness and Corporate Debt. Brett Govendir, The University of Technology Sydney; Roman Lonis, The University of Technology Sydney; Ross McClung, The University of Technology Sydney; Grant Richardson, The University of Adelaide

Board 68  An Evolving Model for Group Work Attitudes. Rebecca Hutchins, Appalachian State University; Gerald L. Hutchins, Appalachian State University

Board 69  Empirical Examination on Sorting Effects of Performance Pay. Wonpyo Bae, Seoul National University; Iny Hwang, Seoul National University; Jiwon Hyeon, Seoul National University

Board 70  Audit Fee Decreases and Changes in Clients’ Financial Reporting Quality. Brian Carver, Clemson University; Carl Hollingsworth, Clemson University; Jim Irving, Clemson University

Board 71  Does the Sentinel Effect Impact Audit Quality? Evidence from the Healthcare Industry. Jared Koreff, University of Central Florida; Sean Robb, University of Central Florida; Greg Trompeter, University of Central Florida

Board 72  Impact of IFRS Adjustment and Complexity on Costs: Perspective from Audit Hours and Fees. Jenny Jung-Wha Lee, George Mason University; Minjung Kang, Incheon National University; Mihye Ha, Hanyang University

Board 73  Unequal Stock Returns in Upstream versus Downstream Industries: Implication of Income Volatility and Capacity Utilization. Iny Hwang, Seoul National University; Mary Lee, Seoul National University; Woo-Jang Lee, Seoul National University; Jungsook Oh, Seoul National University

Board 74  All Cash Is Not Created Equal! Detecting Suspicous Cash Flows! Cathy Zishang Liu, University of Houston—Downtown

Board 75  The Declining Tax Payment among U.S. Profitable Firms: Changing Firm Characteristics, Tax Rate, and Propensity to Pay Taxes. Yuzhu Lu, Lingnan University; Liang Shao, Hong Kong Baptist University; Yue Zhang, City University of Hong Kong
| Board 77 | Tax Aggressiveness of Government-Controlled Corporations in Brazil. | Antonio Lopo Martinez, FUCAPE Business School; Fabio Pereira Motta, Faculdade Estácio Vila Velha |
| Board 78 | Small Business Adoption of Computerized Accounting Systems Using the Technology Acceptance Model. | Alan Rogers, Walden University; Mary Dereshiwsky, Walden University; Roger W. Mayer, SUNY College at Old Westbury |
| Board 79 | Can Firms Avoid the Market Penalty for Missing Analysts’ Forecasts by Defining Non-GAAP Earnings with Unexpected Expense Exclusions? | Tom Lopez, The University of Alabama; Christopher Earl McCoy, The University of Alabama; Gary K. Taylor, The University of Alabama; Michael Young, The University of Alabama |
| Board 80 | Board Characteristics and Disclosure Tone. | Minna Martikainen, Hanken School of Economics; Antti Ahlkinen, Aalto University/University of Florida; Luke Watson, University of Florida |
| Board 81 | The Impact of ESG Performance on Firms’ Cost of Debt. | Noor Houqie, Victoria University of Wellington; Reza Monem, Griffith University |
| Board 82 | Trading Behavior of Institutional Investors for Firms Approaching Bankruptcy: An Analysis of Who Sells. | Christine C. Cheng, Louisiana State University; William J. Moser, Miami University |
| Board 83 | Do Nonprofit Organizations That Self-Prepare Their Tax Returns Receive Lower Donations? | Maria A. Leach-Lopez, The University of Southern Mississippi; Nicholas Marudas, Mercer University; Julie Petherbridge, Mercer University |
| Board 84 | Management Entrenchment and Audit Quality. | Young Kim, Northern Kentucky University; Yura Kim, University of Seoul; Julie Petherbridge, Mercer University; Vijaya Subrahmanyan, Mercer University |
| Board 85 | Evaluating Fraud Reports: Influence of Interviewer and Communication Channel. | Esperanza Huerta, San Jose State University; Yanina Petrides, Instituto Tecnologico Autonomo de Mexico; Terry Glandon, The University of Texas at El Paso |
| Board 86 | Do Analysts’ Earnings Forecasts Incorporate Information in Prior Dividends? | Somnath Das, University of Illinois at Chicago; Philipp Schobel, University of Denver; Pradyot K. Sen, University of Washington, Bothell |
| Board 87 | Contributions of Sorter’s “Events” Approach to Accounting Theory. | Sadaharu Takeshima, Kanazawa University |
| Board 88 | Benefits of Carbon Reductions Disclosure and Carbon Reductions? Evidence from Chinese Listed Companies. | Fangjun Wang, Xi’an Jiaotong University; Junqin Sun, Xi’an Jiaotong University; Luying Xu, Xi’an Jiaotong University; Shuolei Xu, Xi’an Jiaotong University |
| Board 89 | How Do Analysts’ Forecast Characteristics Relate to Investment Efficiency. | Lingmin Xie, City University of Hong Kong |
| Board 90 | Do Opaque Firms Prefer Liquidity? An International Evidence. | Sang-Giun Yim, Kookmin University |
| Board 91 | Corporate Social Responsibility and the Market Reaction to Financial Restatements. | Jerry McWilliams, The University of Texas at San Antonio; Jennifer Yin, The University of Texas at San Antonio |
Board 20  The Impact of Insider Trading on Analyst Coverage and Forecasts. Guanming He, University of Warwick; David Marginson, University of Warwick; Peggy Qiyao Zhu, PricewaterhouseCoopers (PwC)/University of Warwick

Board 21  The Impact of Product and Business Expansion Disclosures on Analyst Coverage and Forecasts. Guanming He, University of Warwick; David Marginson, University of Warwick; Daisy Dai, University of Warwick

Board 22  Breakdowns in Internal Control in Bank Trading Information Systems: The Case of the Fraud at Societe Generale. Charles Richard Baker, Adelphi University; Nancy J. Leo, AAL Solutions

Board 23  Awareness for Next Generation Completeness Assurance by a New Class of Controls. David Y. Chan, St. John’s University; Philip L. Elsas, ComputationalAuditing.com

Board 24  Insider Trading and PEAD. Lyungmae Choi, Arizona State University; Lucile Faurel, Arizona State University; Stephen Hillegeist, Arizona State University

Board 25  Voluntary Nonfinancial Disclosure and Real Activity. Shira Cohen, Temple University

Board 26  The Effects of Corporate Social Responsibility Reporting on Audit Quality, Audit Committee Quality, Auditor Tenure, and Auditor Dismissal. Siew Chan, Nova Southeastern University; Timothy S. Crey, University of Detroit Mercy; Qian Song, Rochester Institute of Technology; Yuliya Yurova, Nova Southeastern University

Board 27  Employee Partnership and Corporate Earnings Quality. Alireza Daneshfar, University of New Haven

Board 28  Accounting Innovations and the Diffusion-Adoption Process: Challenges for Local Government, the Case of Sri Lanka. Thushitha Dissanayake, RMIT University; Steven Delloportas, RMIT University; Premasin Yapa, RMIT University

Board 29  Engagement Partner Attributes and Audit Quality: Does the Partner’s Ownership Stake Matter? Mine Hatice Aksu, Sabanci University; Sebahattin Demirkan, University of Maryland College Park

Board 30  CFO Act: 25 Years Later. Joseph Dioguardi, Truth in Government

Board 31  Accounting Fraud and the Breakdown of Board Oversight. Madeline A. Domino, Mercer University

Board 32  The Effects of Accounting Disclosures on the Value Judgments of Angel Investors. Bryan Cataldi, Butler University; Tom Downen, The University of North Carolina Wilmington

Board 33  Meeting the Challenges Posed by the Shortage of Accounting Faculty: Customized Recruiting Strategies. Matthew Fish, University of Wisconsin—Eau Claire; D’Arcy Becker, University of Wisconsin—Whitewater; William F. Miller, University of Wisconsin—Eau Claire

Board 34  Traditional Double-Entry Accounts and the Formation of Modern Financial Accounts for Manufacturing Companies. Dajjri Fujimura, Hiroshima Shudo University

Board 35  The Role of Pre-Lecture Videos on Graduate Business Students’ Learning. Maremo A. Harjoto, Pepperdine University

Board 36  Audit Committee Accounting Expertise, Board Independence and Forward-Looking Disclosures: A Study of U.S. Companies. Cristina Abad, University of Seville; Francisco Bravo, University of Seville

Board 37  Positive and Negative Effects of Disaggregated Reporting: An Experimental Examination of Managerial Opportunism and Capital Investment. Heba Yousef Abdel-Rahim, Georgia State University; Jeffrey Hales, Georgia Institute of Technology; Douglas E. Stevens, Georgia State University

Board 38  The Multidisciplinary Audit Team: Diversity Challenges for Non-Financial Information Assurance. Angela Hocinovic, The University of Sydney; Nonna Martinov-Bennie, Macquarie University

Board 39  Managerial Discretions on the Assumptions in Corporate Pension Accounting. Kyongsun Heo, Korea University; Jinhan Pae, Korea University

Board 40  Tax Induced Price Jumps—An Empirical Analysis of the Introduction of a Real Estate Capital Gains Tax in Austria. Stephanie Haemanseder, WU Vienna University of Economics and Business; Matthias Petutschlig, WU Vienna University of Economics and Business
| Board 41 | Together in Good Times and in Bad Times: Business Groups and Their Information Environment. | Hyun A. Hong, University of California, Riverside |
| Board 42 | Implications of Corporate Tax Inversions. | Agatha E. Jeffers, Montclair State University; Frank Aquilino, Montclair State University; Samuel Naymark, Montclair State University; Nikolina Stojkovic, Montclair State University |
| Board 43 | Internationalization and Auditor Choice. | Shou-Min Tsao, National Central University; Hsueh-Tien Lu, National Central University; Edmund Keung, National University of Singapore |
| Board 44 | Does Earnings Guidance Invite Earnings Management? | Thomas A. King, Case Western Reserve University |
| Board 45 | Health Care Reform: Hospital Decisions and Their Impact on the Bottom Line. | Mehmet C. Kocakulah, University of Southern Indiana; David Austill, Union University; Eric Henderson, Deaconess Hospital |
| Board 46 | Coverage Termination Due to Resources Constraints: Cheap Talk or Euphemism for Bleak Business Prospects? | Andreas Charitou, University of Cyprus; Irene Karamanou, University of Cyprus; Anastasia Kopta, University of Essex |
| Board 47 | Evaluating XBRL’s Impact on the Coverage, Accuracy and Timeliness of Security Analysts’ Next-Year EPS Forecasts. | Sherwood L. Lambert, University of West Florida; Kevin Krieger, University of West Florida; Nathan A. Mouck, University of Missouri–Kansas City |
| Board 48 | Do Big 4 Audits Improve the Reliability of Accruals? Evidence from Working Capital Accruals. | Cheol Lee, Wayne State University; Jong Eun Lee, Sungkyunkwan University; Myung S. Park, Virginia Commonwealth University |
| Board 49 | Corporate Social Responsibility and Operating Cash Flows Management. | Hyun Pyo Kim, Sungkyunkwan University; Jeong-Bon Kim, University of Waterloo; Yang Gyu Lee, Sungkyunkwan University |
| Board 50 | Corporate Risk-Taking after Adoption of Compensation Clawback Provisions. | Yin Liu, University of Massachusetts Lowell; Huiqi Gan, University of Massachusetts Lowell; Khondkar E. Karim, University of Massachusetts Lowell |
| Board 52 | Technological Innovation and Creditor Value. | Fenglong Xiao, National University of Singapore; Jiameng Ma, National University of Singapore; Yue Qiu, University of Houston |
| Board 53 | A Case Study Exploring the Governance Structure in State-Owned Enterprises: The Special Projects of Ghana. | Edward Bouteng, Walden University; Roger W. Moyer, SUNY College of Old Westbury; Wen-Wen Chien, SUNY College at Old Westbury |
| Board 54 | Group Identification and Young Assurance Professionals’ Ethical Decision Making: What’s in a Name? | Janet B. Morrill, University of Manitoba |
| Board 55 | Turnover Intentions of Internal Auditors. | Grace Mubako, The University of Texas at El Paso |
| Board 56 | Return-Maximizing CEO Compensation Contracts, Growth Prospects and Business/Equity Risks. | Jagdish Parikh, University of Windsor; Gurupadesh Panthi, University of Windsor |
| Board 57 | The Impact of Corporate Social Responsibility Disclosure on Corporate Reputation. | Anastasia Axhonow, Technical University of Dortmund; Juergen Ernstberger, Technische Universität München; Christiane Pott, Technical University of Dortmund |
| Board 58 | COSO 2013 Compliance and Audit Fees. | Kunsu Park, University of Hawaii at Manoa; Juan Qin, University of Hawaii at Manoa |
| Board 59 | The Impact of Corporate Governance on Auditor Choice: Evidence from Germany. | Reiner Quick, Darmstadt University Technology; Niklas Schenk, Darmstadt University Technology; Florian Schmidt, Darmstadt University Technology; Thilo Tawara, Darmstadt University Technology |
| Board 60 | The Impact of Pre-SOX Initiatives by the SEC against Earnings Management. | Joseph Kerstein, Yeshiva University; Atul Rai, Wichita State University |
| Board 61 | Freshman Mentoring. | Anuradha Rao, Towson University |
| Board 62 | PCAOB Deficiencies and Audit Fees. | Pervaiz Alam, Kent State University; Laura K. Rickett, Cleveland State University |
RESEARCH INTERACTION FORUM IV

TUESDAY, AUGUST 9, 2016 — 3:00 PM-4:30 PM

Hilton, 3rd Floor, Promenade

Board 63  The Merit of the DATA Act to Enhance Governmental Reporting Process: A Corporate Governance Perspective.  Jacob Errichetti, Bryant University; Saeed Roohani, Bryant University

Board 64  The Impact of Moral Reasoning on Whistleblowing Intentions.  Tara J. Shawver, King’s College; Todd A. Shawver, Bloomsburg University of Pennsylvania

Board 65  Peer Performance and Earnings Management.  Qianqian Du, University of Stavanger; Rui Shen, Nanyang Technological University

Board 66  Assessing the Brazilian Taxpayer Behavior through the Slippery Slope Framework.  Fabio Pereira da Silva, University of São Paulo; Reinaldo Guerreiro, University of São Paulo

Board 67  A Critical Examination of Auditors’ Public Interest Responsibilities from Stakeholder Perspective: Theoretical Concepts, Standards and Limits.  Bahram Soltani, Paris-Sorbonne University

Board 68  CEO Tenure and Audit Pricing.  Santanu Mitra, Wayne State University; Hakjoon Song, The University of Akron

Board 69  Ambiguity and Investor Demand for Accounting Conservatism.  Martin Staehele, University of Bern


Board 71  Achieving Financial Success for Microfinance Institutions (MFIs): The Role of Deposits.  George Joseph, University of Massachusetts Lowell; Shahil Quayes, University of Massachusetts Lowell; Jiulli Tang, University of Massachusetts Lowell

Board 72  Taxation Policy in Virtual Worlds: Issues Raised by Bitcoin and other Virtual Convertible Currencies.  Brian E. Mennecke, Iowa State University; Bryan Cataldi, Butler University; William D. Terando, Butler University

Board 73  Managerial Empire Building and Participation in the Budgeting Process.  Katrin Weiskirchner-Merten, Vienna University of Economics and Business

Board 74  The Transformation of Auditors’ Organizational Form, Legal Environment, and Audit Fees: Evidence from China.  Shing-Jen Wu, Soochow University; Wuchun Chi, National Chengchi University; Moe Chan, Soochow University

Board 75  Competition, Auditor Independence and Audit Quality.  Shirley J. Daniel, University of Hawaii at Manoa; Fujiao Xie, University of Hawaii at Manoa; Jian Zhou, University of Hawaii at Manoa

Board 76  The Mystery of Zero-Leverage Firms: An Investigation of Their Tax Avoidance Behavior.  Shawn Xu, University of Wyoming

Board 77  The Accounting Profession in Former French Colonies in ASEAN: Cambodia and Vietnam.  Premasiri Yapa, RMIT University; Brendan O’Connell, RMIT University; Mark Wheaton, RMIT University Vietnam

Board 78  Fair Value Measurement, Value Relevance and Economic Development: The Adoption Evidence of China’s Listed Firms.  Guohua Zhang, Xiamen University; Xiaohui Qu, Xiamen University

Board 79  Growth Persistence in AEG Model.  Pascal Alphonse, University of Lille II; Michel Levasseur, University of Lille II; Xia Zhang, University of Lille II

Board 80  Are Consolidated Statements More Useful than Separate Statements? Evidence from China.  Hua Zhou, Renmin University of China; Cheng Lai, Renmin University of China; Yang Li, State Grid Energy Research Institute; Zhuoran Zhang, Renmin University of China

Board 81  Do Auditors Strive to Improve Audit Quality after Sanctions? Evidence from an Emerging Market.  Junxiang Fang, Fudan University; Heibatollah Sami, Lehigh University; Haiyan (Helen) Zhou, The University of Texas Rio Grande Valley

Board 82  The Moderating Role of Internal Control in Tax Avoidance.  Hanwen Chen, University of International Business and Economics; Daoguang Yang, Xiamen University; Xinmin Zhang, University of International Business and Economics; Nan Zhou, Binghamton University, SUNY

Board 83  Conditional Accounting Conservatism and Reporting Covenants in Loan Contracts.  Chengzhi Zhu, New York University
Board 22 Documentation of Transfer Pricing: A New Global Approach. Wagdy M. Abdallah, Seton Hall University

Board 23 A Test of the Functional Fixation Hypothesis Using Derivative Financial Instruments. Fatima Alali, California State University, Fullerton; Asokan Anandarajan, New Jersey Institute of Technology; Bona Stiansen, SUNY College at Oneonta

Board 24 The High Court Rules on the ERISA Fiduciary Duty to Monitor and Remove Imprudent Investments and Application of the Statute of Limitations. Mark Aquilio, St. John’s University

Board 25 Exploring the Dimensions of Abnormal Accruals. Lucia Bellora-Bienengräber, University of Hamburg; Frank Schiemann, University of Hamburg

Board 26 Does Having More Audit Clients Lead to Lower Audit Quality? A Viewpoint from Auditors’ Span of Control. Ruey-Dang Chang, National Chung Hsing University; Yee-Chy Tseng, National Kaohsiung University of Applied Sciences

Board 27 Herding on Earnings News: The Role of Institutional Investors in Post-Earnings-Announcement Drift. Linda H. Chen, Washington State University; Wei Huang, College of St. Benedict and St. John’s University; George J. Jiang, Washington State University

Board 28 Inside Debt Uncertainty and Corporate Credit Risk: Funded Status Perspective. Tsung-Xiang Chen, Fu Jen Catholic University

Board 29 Family Firms and Accounting Conservatism. Tzu-Ching Weng, Feng Chia University; Hsin Yi Chi, National Chung Hsing University; Guang-Zheng Chen, Feng Chia University

Board 30 Audit Partner’s Length of Audit Experience and Audit Quality. Ahrum Choi, Seoul National University; Wonsuk Ha, Seoul National University; Joonil Lee, Kyunghee University; Catherine Hye Jung Senu, Korea National Open University

Board 31 Personality Traits and Investigation Procedures That Differ by Level of Fraud Investigation Experience. Natacha Cruz, Florida Southern College; Lynn H. Clements, Florida Southern College; Michael Knudstrup, Florida Southern College

Board 32 Auditor Reputation and Long-Run IPO Returns. Sudip Datta, Wayne State University; Mark Gruskin, The Pennsylvania State University Lehigh Valley; Mai Iskandar-Datta, Wayne State University

Board 33 A Comparison of Government and Private Sector Accounting Professionals: An Exploratory Study. Hossein Nouri, The College of New Jersey; Maria Domingo, The College of New Jersey

Board 34 Social Trust, Media Coverage, and Corporate Misconduct: Evidence from China. Wang Dong, Zhejiang University; Honglin Han, Zhejiang University; Yun Ke, Brock University; Kam C. Chon, Western Kentucky University

Board 35 Worlds in Collision: How the Fall of Arthur Andersen Crushed Both Accounting Professionalism and Commercialism, Ironically Ushering in Regulated Accountancy. Timothy J. Fogarty, Case Western Reserve University

Board 36 The Effect of State Antitakeover Laws on Corporate Tax Avoidance. Xinghua Gao, Governors State University; Yonghong Jia, Governors State University


Board 38 Internal Audit Practices and Standards: External and Internal Auditors’ Perceptions on Compliance in an Emerging Economy. Mohamed A. Hegazy, The American University in Cairo; Marwa Farghaly, The American University in Cairo

Board 39 Evaluating the Long-Term Valuation Effect of Efficient Asset Utilization and Profit Margin on Stock Returns: Additional Evidence from the DuPont Identity. Robert Houmes, Jacksonville University; Daphne Wang, Jacksonville University

Board 40 Insider Trading and Response to Earnings Announcements: The Impact of Accelerated Disclosure Requirements. Semih Tartaglione, Wichita State University; Michael J. Imhof, Wichita State University

Board 41 Does an Insider’s Wealth Matter in the Decision to Engage in Informed Insider Trading? Juha-Pekka Kallunki, University of Oulu; Jenni Mikkonen, University of Oulu; Henrik Nilsson, Stockholm School of Economics; Mikko Puhakka, University of Oulu
**Board 42** Implications of Firms Having Both Highly Negative Accruals and Cash Flows for Test of Accruals Anomaly. Jung Hoon Kim, Florida International University; Young Jun Kim, Hankuk University of Foreign Studies

**Board 43** The Effects of Tournament Incentive Contracts and Relative Performance Feedback on Task Effort, Learning Effort, and Performance. George Lee, Simon Fraser University

**Board 44** Investor Reaction to the Stock Gifts of Controlling Shareholders. Woon-Oh Jung, Seoul National University; Su Jeong Lee, Seoul National University

**Board 45** The Factual and Investor-Perceived Relevance of Positive Net Deferred Taxes for Firms Reporting Consecutive Losses. Honni Liu, The University of Texas at San Antonio; Emeka Nwaeze, The University of Texas at San Antonio; K. K. Raman, The University of Texas at San Antonio

**Board 46** Does Requiring an Engagement Partner Signature Lower Information Asymmetry and Cost of Capital? Evidence from the United Kingdom. Shirley Liu, Florida Atlantic University

**Board 47** Inventory Management and Financial Reporting Quality. Edwin Lim, Monash University; Dharmendra Naidu, Monash University; Farshid Navissi, Monash University

**Board 48** The Role of Managerial Vega and Ownership in the Association between Managerial Ability and Purchase Obligations. Dharmendra Naidu, Monash University; Farshid Navissi, Monash University; Kumari Ranjeeni, Monash University

**Board 49** The Effects of Restatements and Audit Tenure on Public Trust. Robert Marley, The University of Tampa; Nicole K. McCoy, North Carolina Central University; Aisha G. Meeks, Dalton State College

**Board 50** Fraud Victims Auditors’ Perception and Skepticism. Mohammad Jiz, Lebanese American University; Robah Nehme, Lebanese American University; Rofayda El Hout, Lebanese American University

**Board 51** An Analysis of Professionals’ Declining Response Rates to Studies Published in Auditing: A Journal of Practice & Theory. Charles D. Bailey, The University of Memphis; Porschia Nkansa, The University of Memphis

**Board 52** The Impact of Managerial Ability on the Pricing and Non-Price Terms of Corporate Debt. Alex Petkevich, The University of Toledo; Andrew Prevost, The University of Vermont

**Board 53** Evaluating Conformity of Municipality Financial Data to Benford’s Distribution: An Exploratory Study. Cheryl L. Prachyl, University of Dallas; Mary Fischer, The University of Texas at Tyler; Treba Marsh, Stephen F. Austin State University

**Board 54** The Predictability Ability of Capitalized Exploration and Evaluation Expenditure under IFRS 6. Alexey Feigin, The University of Technology Sydney; Andrew Ferguson, The University of Technology Sydney; Gabriel Pundrich, Bocconi University

**Board 55** Inconsistencies and Composition, and the Value Relevance of Non-GAAP Earnings of Red Chip Companies. Yin Shi, Massey University; Asheq R. Rahman, Auckland University of Technology; Lei Cai, Massey University

**Board 56** Journal Lists and Steps to Develop Them. Alan Feinstein, Wayne State University; Barbara A. Apostolou, West Virginia University

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San Diego, California
IMAGINING OUR FUTURE

August 4–8, 2018
Washington, DC

August 10–14, 2019
San Francisco, California

August 8–12, 2020
Atlanta, Georgia

Check “Meetings” at http://aaahq.org for more information as it becomes available.
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• Implications of leading data-driven lives?
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