



# American Accounting Association

Thought Leaders in Accounting

## TABLE OF CONTENTS

<b>Other Activities</b> .....	<b>2</b>
<b>2016 Program Advisory Committee</b> .....	<b>4</b>
<b>Section-Sponsored Session Teams</b> .....	<b>4</b>
<b>List of Exhibitors</b> .....	<b>6</b>
<b>Exhibit Hall Map</b> .....	<b>7</b>
<b>Friday, August 5, 2016</b> .....	<b>10</b>
<b>Saturday, August 6, 2016</b> .....	<b>10</b>
<b>Sunday, August 7, 2016</b> .....	<b>10</b>
<b>Monday, August 8, 2016</b> .....	<b>11</b>
<b>Tuesday, August 9, 2016</b> .....	<b>37</b>
<b>Wednesday, August 10, 2016</b> .....	<b>63</b>
<b>Effective Learning Strategies Sessions</b> .....	<b>93</b>
<b>Emerging and Innovative Research Forum</b> .....	<b>97</b>
<b>Research Interaction Forum</b> .....	<b>100</b>
<b>Index</b> .....	<b>115</b>
<b>Future Annual Meetings</b> .....	<b>139</b>



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](http://www.learningmarket.org)

## OTHER ACTIVITIES

**SUNDAY, AUGUST 7, 2016, 4:30 PM–6:30 PM**

**Arizona State University and The University of Arizona Networking Mixer**  
Hilton, 2nd Floor, Regent

**SUNDAY, AUGUST 7, 2016, 5:00 PM–7:00 PM**

**University of Illinois Alumni/Faculty Reception**  
Hilton, 2nd Floor, Gramercy East

**SUNDAY, AUGUST 7, 2016, 5:30 PM–7:30 PM**

**University of Missouri Reception**  
Hilton, Concourse Level, Concourse G

**SUNDAY, AUGUST 7, 2016, 6:00 PM–7:00 PM**

**International Accounting Section Member Reception**  
Hilton, Concourse Level, Concourse A

**SUNDAY, AUGUST 7, 2016, 6:00 PM–8:00 PM**

**CPA Canada/CAAA Reception**  
Hilton, 3rd Floor, Mercury Rotunda

**EY Cocktail Reception**  
Sheraton, 2nd Floor, Metropolitan West

**University of Texas Alumni Reception**  
Hilton, 3rd Floor, Petit Trianon

**SUNDAY, AUGUST 7, 2016, 7:00 PM–9:00 PM**

**The University of Georgia Reception**  
Hilton, 2nd Floor, Murray Hill East

**SUNDAY, AUGUST 7, 2016, 7:00 PM–9:30 PM**

**Virginia Tech Reception**  
Hilton, 4th Floor, New York

**SUNDAY, AUGUST 7, 2016, 7:00 PM–10:00 PM**

**The Hong Kong Polytechnic University Reception**  
Hilton, 4th Floor, East

**SUNDAY, AUGUST 7, 2016, 7:30 PM–9:30 PM**

**Abacus Cocktail Reception**  
Hilton, 4th Floor, Lincoln

**SUNDAY, AUGUST 7, 2016, 8:00 PM–10:00 PM**

**Academy of Accounting Historians Ice Cream Social**  
Hilton, 2nd Floor, Gramercy East

**SUNDAY, AUGUST 7, 2016, 9:00 PM–10:30 PM**

**Deloitte Dessert Reception**  
Hilton, 3rd Floor, Mercury Ballroom

**MONDAY, AUGUST 8, 2016, 7:00 AM–8:15 AM**

**CAQ Accounting Doctoral Scholars Breakfast**  
Hilton, 2nd Floor, Murray Hill East

**MONDAY, AUGUST 8, 2016, 5:00 PM–6:30 PM**

**AICPA Fellowship for Minority Students and PCEEC**  
Hilton, 2nd Floor, Murray Hill East

**MONDAY, AUGUST 8, 2016, 5:30 PM–7:30 PM**

**USC Leventhal Alumni Reception and Dinner**  
Hilton, Lobby Level, Herb N' Kitchen, Private Dining Room 2

**MONDAY, AUGUST 8, 2016, 8:00 PM–10:00 PM**

**BYU Reception**  
Hilton, 2nd Floor, Gramercy West

**Michigan State University Alumni Reception**  
Hilton, 4th Floor, New York

## OTHER ACTIVITIES

**MONDAY, AUGUST 8, 2016, 8:00 PM–10:00 PM**

### **CAPANA Reception**

Hilton, 2nd Floor, Beekman

**MONDAY, AUGUST 8, 2016, 8:00 PM–11:00 PM**

### **Grant Thornton Reception (By Invitation Only)**

Sheraton, 2nd Floor, Empire West

**MONDAY, AUGUST 8, 2016, 8:30 PM–10:00 PM**

### **Florida State University Reception**

Hilton, 2nd Floor, Gibson

**MONDAY, AUGUST 8, 2016, 9:00 PM–MIDNIGHT**

### **Indiana University/University of Washington Reception**

Sheraton, 2nd Floor, Empire East

### **University of Michigan Reception Accounting Group Reception**

Sheraton, 2nd Floor, Central Park West

**MONDAY, AUGUST 8, 2016, 9:30 PM–11:30 PM**

### **Journal of Accounting and Public Policy Reception**

Hilton, Concourse Level, Concourse G

**TUESDAY, AUGUST 9, 2016, 7:00 AM–8:00 AM**

### **AICPA Academic Champions Breakfast**

Hilton, 2nd Floor, Murray Hill East

**TUESDAY, AUGUST 9, 2016, 7:00 AM–8:15 AM**

### **Institute of Management Accountants Breakfast**

Sheraton, 2nd Floor, Empire East

**TUESDAY, AUGUST 9, 2016, 7:00 AM–8:30 AM**

### **University of Pittsburgh/Katz CBA Breakfast**

Hilton, Concourse Level, Concourse B

**TUESDAY, AUGUST 9, 2016, 5:30 PM–7:00 PM**

### **Accounting Doctoral Students Reception**

Hilton, 3rd Floor, Mercury Rotunda

**TUESDAY, AUGUST 9, 2016, 5:45 PM–7:00 PM**

### **European Accounting Review Reception**

Hilton, 4th Floor, Hudson

**TUESDAY, AUGUST 9, 2016, 5:45 PM–7:30 PM**

### **Harvard Business School Reception**

Hilton, Concourse Level, Concourse H

**TUESDAY, AUGUST 9, 2016, 7:00 PM–10:00 PM**

### **University of Rochester—Reception for Jerry Zimmerman**

Hilton, 2nd Floor, Gibson

**TUESDAY, AUGUST 9, 2016, 8:00 PM–10:00 PM**

### **Penn State University Reception**

Hilton, 3rd Floor, Mercury Rotunda

**WEDNESDAY, AUGUST 10, 2016, 6:45 AM–8:00 AM**

### **CGMA Breakfast**

Sheraton, 2nd Floor, Central Park West

**WEDNESDAY, AUGUST 10, 2016, 7:00 AM–8:15 AM**

### **Ole Miss Breakfast**

Hilton, 4th Floor, New York

## 2016 ANNUAL MEETING NEW YORK, NY

**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

## 2016 ANNUAL MEETING NEW YORK, NY

### **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**

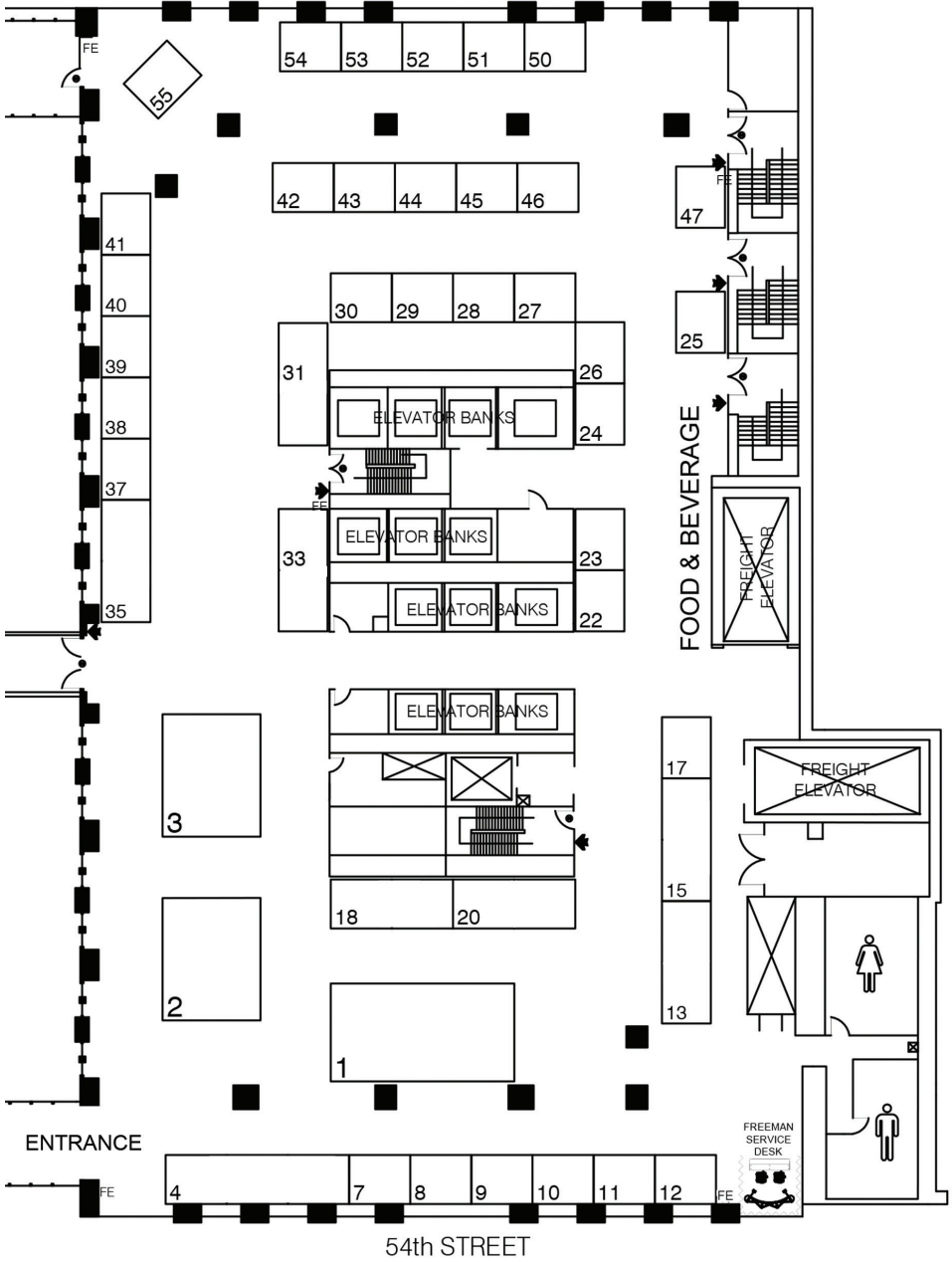
Sidney Askew, Borough of Manhattan Community College—CUNY  
Markus Ahrens, St. Louis Community College, Meramec

## 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.

<b>Exhibitor</b>	<b>Booth</b>
AACSB International . . . . .	26
Aequo International . . . . .	17
American Accounting Association . . . . .	55
American Institute of CPAs . . . . .	3
Armond Dalton Publishers, Inc. . . . .	20
AuditAnalytics . . . . .	30
Becker Professional Education . . . . .	13
Beta Alpha Psi . . . . .	9
Cabezoa . . . . .	24
Cambridge Business Publishers . . . . .	4
Cengage Learning . . . . .	35
Center for Audit Quality . . . . .	47
CPA Sit Solutions . . . . .	29
CyberText Computerized Practice Sets . . . . .	42
Elsevier . . . . .	38
Emerald Group Publishing . . . . .	37
Gleim Exam Prep . . . . .	18
IDEA Academic Partnership . . . . .	46
Institute of Chartered Accountants in England and Wales (ICAEW) . . . . .	43
Institute of Management Accountants (IMA) . . . . .	8
McGraw-Hill Education . . . . .	2
National Association of Certified Valuation Analysts (NACVA) . . . . .	15
National Association of State Boards of Accountancy (NASBA) . . . . .	54
New Accountant Magazine . . . . .	12
Pearson . . . . .	31
The PhD Project . . . . .	25
Roger CPA Review . . . . .	33
Routledge . . . . .	50
S&P Global Market Intelligence . . . . .	22
Surgent CPA Review . . . . .	11
Tableau Software . . . . .	27
The Institute of Internal Auditors (IIA) . . . . .	40
UN Women—the United Nations Entity for Gender Equality and the Empowerment of Women . . . . .	44
Thomson Reuters . . . . .	39
Van-Griner Publishing . . . . .	41
West Academic . . . . .	10
Wharton Research Data Services . . . . .	23
Wiley . . . . .	1
Wolters Kluwer . . . . .	7

# EXHIBIT HALL FLOOR PLAN



# At-Large Panel Sessions

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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

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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

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10:15 am–11:45 am

4.01 **Continuing the Conversation: How to Become a Learned Profession by 2036**

4.02 **Accounting /S 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

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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**

## 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

Hilton, 2nd Floor, Promenade

### Member Services

Hilton, 2nd Floor, Promenade

### Service Project

Hilton, 2nd Floor, Promenade

## SATURDAY, AUGUST 6, 2016

7:00 AM–6:00 PM

### Registration

Hilton, 2nd Floor, Promenade

### Member Services

Hilton, 2nd Floor, Promenade

### 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

Hilton, 2nd Floor, Promenade

### Member Services

Hilton, 2nd Floor, Promenade

### 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.

## SUNDAY, AUGUST 7, 2016

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

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**

**9:45 AM–10:15 AM**

**Coffee Break**

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

**9:45 AM–11:00 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, AUGUST 8, 2016

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 Congressmen 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 third book, *Hamilton's Blessing: The Extraordinary Life and Times of Our National Debt*, was published in 1997. A revised and updated edition was published in 2010.

His history of Wall Street, *The Great Game: The Emergence of Wall Street as a World Power, 1653-2000*, was published in November, 1999. A two-hour special based on *The Great Game* first aired on CNBC on April 24, 2000. It has been translated into several languages and was a best seller in China. His history of the laying of the Atlantic Cable, *A Thread Across the Ocean*, was published in June, 2002.

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.

Mr. Gordon specializes in business and financial history. He has had many articles published in, among others, *Forbes*, *Forbes ASAP*, *Worth*, *American History*, *National Review*, *The American*, *The New York Times* and *Wall Street Journal* op-ed pages, the *Washington Post's Book World and Outlook*. He is a contributing editor at *Philanthropy*, and wrote the *Business of America* column from 1989 to 2007 for *American Heritage* where he was also a contributing editor. A collection of his columns from *American Heritage* entitled, "The Business of America," was published in 2001. He now writes a column on business history for *Barron's* called *The Long View* and does frequent book reviews for both *The Wall Street Journal* and the *New York Times*. He is a frequent contributor to *Commentary* magazine and its blog, "Contentions," as well as to *The American*, the on-line magazine of the American Enterprise Institute.

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 Kudlow, 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 Matt 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](http://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](mailto: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**

**MONDAY, AUGUST 8, 2016**

**10:15 AM–11:45 AM**

**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 Janvrin, Iowa State University  
Panelists: Jon S. Davis, University of Illinois at Urbana—Champaign  
Guido L. Geerts, University of Delaware  
Diane Janvrin, Iowa State University  
Tina M. Loraas, Auburn University  
Robyn Raschke, 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  
David Kane, EY  
Helen Munter, PCAOB

**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 Demerjian, 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



**American  
Accounting  
Association**

**Career Center**

**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](http://www.aaahq.org/career-center)**



MONDAY, AUGUST 8, 2016

10:15 AM–11:45 AM

CONCURRENT SESSIONS

**1.10 Factors That Moderate the Effects of Disclosures**

**Hilton, 4th Floor, East**

Moderator: Chad Simon, Utah State University

*How Public Forecasts Affect Information Asymmetry, Price Efficiency, and Investor Welfare: The Impact of Timely Disclosure on Competition in Market Making.* Guojin Gong, The Pennsylvania State University; Hong Qu, The Pennsylvania State University; Ian Tarrant, The Pennsylvania 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 Malaescu, 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 Marley, 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: Tzu-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;

Mascia Ferrari, University of Modena and Reggio Emilia; Kose John, New York University

Discussant: To Be Announced

*What Factors Drive Director Perceptions of Their Board's Effectiveness?* Boris Groysberg, 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; Reeyarn 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; Teri Lombardi Yohn, Indiana University Bloomington

Discussant: Thomas Steffen, Yale University

*Firm-Manager Matching and the Costs and Benefits of Hiring an Accounting Expert CFO.* Darren Bernard, University of Washington; Weili Ge, University of Washington; Dawn Matsumoto, University of Washington; Sara Toyne, University of Washington

Discussant: Joseph Pacelli, Indiana University Bloomington

### 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 Hepler, The University of Iowa; W. Bruce Johnson, The University of Iowa (Emeritus); Samuel Melessa, 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

*Conditional Conservatism and Disaggregated Bad News Indicators in Accrual Models.* Sudipta Basu, Temple University; Dmitri Byzalov, Temple University

Discussant: Anup Srivastava, Dartmouth College

### 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: Mengyao Cheng, Boston College

*Accruals Quality and Cost of Capital: Evidence from the Chinese Stock Market.* Keejoe Hong, 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 Hass, Lahore University of Management Sciences; Konstantinos Stathopoulos, The University of Manchester; Martin Walker, The University of Manchester

Discussant: Rafael Rogo, The University of British Columbia

*The Effect of a Reg FD Investigation on Conference Call Participation and Analysts' Forecast Accuracy.* Elio Alfonso, Florida International University; Robert S. Hagan, College of Charleston; Antoinette Smith, Florida International University

Discussant: Congcong Li, Singapore Management University

*Pre-IPO Communications and Analyst Research: Evidence Surrounding the JOBS Act.* Michael Dambra, University at Buffalo, SUNY; Laura Casares Field, University of Delaware; Matthew Gustafson, The Pennsylvania State University; Kevin Pisciotto, 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 (Dreher) 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

MONDAY, AUGUST 8, 2016

10:15 AM–11:45 AM

*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

*Examining the Usefulness of the SEC Filing Review Process: Evidence from Debt Contracting.* Lauren M. Cunningham, The University of Tennessee; Roy Schmardebeck, 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 Rezaee, 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 Trueman, 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; Christy 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 Merino, 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

*“L’État C’est Moi”...Ou Quoi? On Using Foucault to Analyse the Roles of ‘Inquiry’/‘Enquête’ and Double-Entry Bookkeeping in the Evolution of Pre-Modern French Governmentality.* Keith W. Hoskin, University of Birmingham; Richard H. Macve, The London School of Economics and Political Science

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 Rigsby, 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 Monem, 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 Weintrop, 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; Jon N. Kerr, 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. Heron, 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 Lopatta, 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 Yousef 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

*Cost Stickiness and Sustainability Performance: Integration of Cost Management and Performance Management.* Joanna Golden, The University of Memphis; Zabihollah Rezaee, The University of Memphis

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: Duanping 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?* Beixin Betsy Lin, Montclair State University; Silvia Romero, Montclair State University; Agatha E. Jeffers, Montclair State University; Frank Aquilino, Montclair State University; Laurence Degaetano, Montclair State University

Discussant: Mary Fischer, The University of Texas at Tyler

*Dual Class Shares and Corporate Social Responsibility.* Lois 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: Maretno A. Harjoto, 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, Konan 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 Hutchins, Appalachian State University

*The Not So Pokey Hokies.* Mollie T. Adams, Bradley University; Kerry K. Inger, Auburn University; Michele Dawn Meckfessel, University of Missouri—St. Louis

Discussant: Christopher Earl McCoy, The University of Alabama

*Cl's Cupcakes Franchise—Is It a Good Investment?* Aundrea Kay Guess, Samford University; Jason Vinyard, Mallinckrodt 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**

**12:00 PM–1:45 PM**

**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:**

Past Chairs, Financial Accounting Standards Board

- 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 Dzurinin, 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 Bobek 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  
 Hebatallah Abdel Salam Badawy, Alexandria University Egypt  
 Daniel Messod Beneish, 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

**CONCURRENT SESSIONS**

**2.10 IS-Related Internal Control and Auditing Issues**

**Hilton, 3rd Floor, Rendezvous Trianon**

Moderator: Therese Viscelli, Auburn University

*The Impact of Moral Intensity and Ethical Tone Consistency on Policy Compliance.* Robert E. Crossler, Washington State University; James H. Long, Auburn University; Tina M. Loraas, Auburn University; Brad Trinkle, Mississippi State University

Discussant: Kristina Demek, University of Central Florida

*The Effect of Graphical Presentation of Information on Auditors' Weighting of Diagnostic Non-Financial Data in Analytical Procedures.* Yibo Zhang, University of South Florida; Patrick Wheeler, University of South Florida

Discussant: Irina Malaescu, University of Central Florida

*Control or Chaos: A Case Study in How Workarounds in ERP Systems Impact the Internal Controls over Financial Reporting.* Aimee

Pernsteiner, University of Wisconsin—Eau Claire; Dawna Drum, Western Washington University; Adam Revak, University of Wisconsin—Eau Claire

Discussant: Genevieve Scalan, Texas A&M University

**2.11 Tax Avoidance I**

**Hilton, 2nd Floor, Gramercy East**

Moderator: Susan B. Anders, Midwestern State University

*Legal Environment and Corporate Tax Avoidance: Evidence from State Tax Codes.* Shuai (Mark) Ma, American University; Wayne Thomas, The University of Oklahoma

Discussant: Michelle Harding, The University of Tennessee

MONDAY, AUGUST 8, 2016

2:00 PM–3:30 PM

*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 Milbach, Texas A&M University

*Executive Clawback Provisions and Corporate Tax Planning.* Eric J. Allen, University of Southern California; Ahrum 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 Milbach, Texas A&M University

*The Effect of Voluntary Clawback Adoptions on Corporate Tax Policy.* Thomas Kubick, The University of Kansas; Brandon Lockhart, Clemson University; Zac Wiebe, The University of Kansas

Discussant: Linda H. Chen, Washington State University

## 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. Kachelmeier, 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 Wen 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. Mellon, University of South Florida

Discussant: Rina 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

*Bankrate, Inc: An Instructional Case Focusing on Financial Statement Fraud.* Carol Ann Knapp, The University of Oklahoma; Michael Chris Knapp, The University of Oklahoma

*Increasing Auditor Sensitivity to Risk of Fraudulent Financial Reporting: Assessing Incentives and Pressures on Top Management.* Donald C. Wengler, University of Central Missouri

*Sympathy for the Devil? Extra-Statutory Sanction Recommendations for Compliance Personnel Addressing Security Market Violations.* Joseph Michael Wall, Marquette University; Timothy J. Fogarty, Case Western Reserve University

*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 Mascha, 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



**MONDAY, AUGUST 8, 2016**

**2:00 PM–3:30 PM**

*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 e 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

*The Impact of Principles Versus Rules Accounting Standards and Task Structure on Auditor Reporting Judgments and Negotiation Tactics.* Helen Brown-Liburd, Rutgers, The State University of New Jersey, New Brunswick; Danielle R. Lombardi, Villanova University

## **2.18 Topics in Intangibles, Shareholder Activism, and Derivatives**

### **Sheraton, Lower Level, Sugar Hill**

Moderator: Thomas G. Ruchti, Carnegie Mellon 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: Chuchu Liang, Cornell University

*The Effects of Conditional Conservatism on Market Rewards to Patterns of Increasing Earnings.* Su-Ping Liu, Universitat Autònoma 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.* Seung Won Lee, Purdue University Northwest; Inho Suk, University at Buffalo, SUNY

Discussant: Rucsandra Moldovan, Concordia University

*CFO Social Ties and Financial Restatements.* Yu Flora Kuang, 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 Bozanic, 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 Backlog Disclosures Affect Capital Market Participants' Behavior?* Sara Toynbee, 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

*CFO 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. Werntz, Former Chief Accountant.* Dale L. Flesher, The University of Mississippi; Gary J. Previts, 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 Chiou, 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; Chia-Wei 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-Jerez, 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 Ditillo, Bocconi University; Christoph Enderich, ESSEC Business School; Andreas Hoffjan, Technical University of Dortmund

Discussant: F. Asís Martínez-Jerez, 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. Wang, 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. Grottko, 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; Mirna Jabbour, The University of Sheffield

Discussant: To Be Announced

**MONDAY, AUGUST 8, 2016**

**2:00 PM–3:30 PM**

**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; Karel Hrazdil, Simon Fraser University; Fereshteh Mahmoudian, Simon Fraser University

Discussant: Marinilka Barros Kimbro, Seattle University

*Social Comparison in CSR Disclosure.* Walter Aerts, University of Antwerp; Madadian Oveis, University of Antwerp; Tom Van Caneghem, KU Leuven/University of Antwerp

Discussant: Sara A. Reiter, 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. Massey, 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 Watty, Deakin University

Discussant: Cassy D. Henderson, Sam Houston State University

*Broadening Generic Skills Development: Improving Financial Literacy of University Students.* Chrisann T. Palm, 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. Lowensohn, 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, Concourse Level, Prefunction Area**

**Sheraton, 2nd Floor, Metropolitan Ballroom Foyer**

**Sheraton, Lower Level, Prefunction Area 2**

**MONDAY, AUGUST 8, 2016**

**4:00 PM–5:30 PM**

**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. Colson, Baruch College—CUNY  
Michael A. Diamond, University of Southern California  
Jagdish Gangolly, University at Albany, SUNY  
Barbara Merino, 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, Daszkal 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 Hoyle, 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 DeMelis, EY  
Carin Giuliante, 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 + Nack LLC  
Pamela Murphy, Queen's University at Kingston  
Sridhar Ramamoorti, 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: Lulseged Ayalew, The University of North Carolina at Greensboro  
Andrew Holt, Metropolitan State University of Denver  
Nirupa Padia, University of the Witwatersrand

MONDAY, AUGUST 8, 2016

4:00 PM–5:30 PM

**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 Labro, 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.* Ming Fang, New Jersey Institute of Technology; Bill Francis, Rensselaer Polytechnic Institute; Iftekhar 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, Sungshin 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 Pinsker, 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; Yiyang Bian, University of Science and Technology of China/City University of Hong Kong; Gaoliang 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, The 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. Boumediene, Montana State University Billings

*Task Specific Experience and Auditor Effort.* Walid Alissa, HEC Paris; Vedran Capkun, HEC Paris; Nadja Suca, 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; Ronen Gal-Or, Northeastern University; Vic Naiker, Monash University

Discussant: Marc Peter Neri, 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

*Allies in the Break Room: The Effect of Accounting Alumni on Auditor Choice and the Hiring Agenda.* Andrew Bird, Carnegie Mellon University; Nam Ho, Carnegie Mellon University; Thomas G. Ruchti, Carnegie Mellon University

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; Shireenjit Johl, Deakin University

Discussant: To Be Announced

*The Effects of Board Gender Diversity on Bankruptcy Risk, Reputation Risk, and Capital Market Risk.* Linda H. Chen, Washington State University; Jeffrey Gramlich, Washington State University; Kimberly Houser, Washington State University

Discussant: To Be Announced

### **3.19 Network Effects in Corporate Disclosure**

#### **Sheraton, Lower Level, Chelsea**

Moderator: Thomas Shohfi, 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, Xi'an Jiaotong University

*SFAS 142, Conditional Conservatism, and Acquisition Profitability and Risk.* Matthew Cedergren, University of Pennsylvania; Baruch Lev, New York University; Paul Zarowin, New York University

Discussant: Feng Tang, The Hong Kong Polytechnic University

*Accounting Conservatism, Overinvestment, and Post-SEO Stock Market Underperformance and Illiquidity.* Carolyn Callahan, University of Louisville; Hyun A. Hong, University of California, Riverside; Sunghan (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 Byungwhan Lee, Indiana University Northwest; Sungwook Yoon, California State University, Northridge; Joyce Van der Laan Smith, University of Richmond

Discussant: Yadav K. Gopalan, Washington University in St. Louis

*Real Effects of Voluntary Disclosure: Evidence from Private Firm Financing.* Andrew Bird, Carnegie Mellon University; Stephen A. Karolyi, Carnegie Mellon University; Thomas G. Ruchti, Carnegie Mellon University

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. Verdi, 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; Yijia Chen, Brock University; Faye 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 Idiosyncratic Earnings, Return Variance and R&D Reporting.* Dimos Andronoudis, The London School of Economics and Political Science; Christina Dargenidou, University of Exeter; Eirini Konstantinidi, University of Manchester

Discussant: Jeffrey Ng, Singapore Management University



**MONDAY, AUGUST 8, 2016**

**4:00 PM–5:30 PM**

*Does IFRS Provide More Relevant Information for Risk Assessment? Evidence from ADRs.* Chin-Chen Chien, National Cheng Kung University; Hsuan-Chu Lin, National Cheng Kung University; She-Chih Chiu, National Cheng Kung University; Chia-Chen Liang, National Cheng Kung University

Discussant: Landon Mauler, Florida State University

### **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; Heng 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 Copat, 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; Hsiangtsai Chiang, Feng Chia University; Chao-Jung Chen, National Pingtung University*

Discussant: Denise Silva Ferreira Juvenal, FIPECAFI - 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, SUNY, 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 Tong, 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 Huo, 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 Taffov, Georgia State University; Flora Zhou, Georgia State University

Discussant: Serena Loftus, 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 Stouthuysen, 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. Laird, 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 Meier, 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; Miklos A. Vasarhelyi, 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

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.* Tad 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 IDEA to Auditing Students: Why Student Achievement Varies.* D'Arcy Becker, University of Wisconsin–Whitewater; Dawna Drum, Western Washington University; Aimee Pernsteiner, University of Wisconsin–Eau Claire

Discussant: Judith A. Sage, Boise State University

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. Pyszoha, Miami University

Discussant: Silvia Pereira de Castro Casa Nova, University of São Paulo

**MONDAY, AUGUST 8, 2016**

**4:00 PM–5:30 PM**

*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, Kwansai Gakuin University**

**Award Presentations:**

**Outstanding Accounting Educator Award**

Douglas F. Prawitt, Brigham Young University

Jerald 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**

TUESDAY PLENARY SPEAKERS



**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 Executive Committee of the American Institute of CPAs and the Financial Accounting Standards Advisory Council of 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 Kwansai Gakuin University**

Kazuo Hiramatsu is a professor of Accounting at Kwansai 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 Kwansai 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 IFAC (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 (ASBJ) and the Certified Public Accountants and Auditing Oversight Board (CPAFOB).

His research interest is in international accounting. He received the Ohta 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.

**TUESDAY, AUGUST 9, 2016**

**10:15 AM–11:45 AM**

**PANEL SESSIONS**

**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, Kwansai Gakuin University

**4.02 Accounting IS Big Data: Model Cases, Courses, and Curricula**

**Hilton, 3rd Floor, Trianon Ballroom**

Moderator: Ann Dzurarin, 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 Matherne, 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 Ricketts, 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: Les E. Heitger, 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 Penman, Columbia University  
Leslie Seidman, 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. Pincus, 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; Gaoliang Tian, Xi'an Jiaotong University

Discussant: Walied Keshk, California State University, Fullerton

*Information Processing Biases in Impairment Decisions: Effect of Disclosure Transparency and Reversibility of Impairment Losses.*

Hwee Cheng Tan, UNSW Australia; Ken T. Trotman, UNSW Australia

Discussant: To Be Announced

**4.15 Taxes and Capital Markets II**

**Hilton, 2nd Floor, Bryant**

Moderator: JoLynn 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. Bauman, 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; Raynolde Pereira, University of Missouri

Discussant: Biyu Wu, University of Nebraska—Lincoln



**TUESDAY, AUGUST 9, 2016**

**10:15 AM–11:45 AM**

*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 Robinson, University of South Florida

*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: Jaehan 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 Zishang 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

*Financial Reporting Quality and the Choice of Monitoring Mechanisms in Debt Contracts: Evidence from Borrowing Base Restrictions.* Sunay Mutlu, Kennesaw State University

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/Hebrew University; Dan Segal, 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 Cagari, 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; Yong Gyu Lee, Sungkyunkwan University; Gerald J. Lobo, University of Houston

Discussant: Feng Gao, Rutgers, The State University of New Jersey

*The Power of Numbers: Base-Ten Threshold Effects in Reported Revenue.* Derrald Stice, The Hong Kong University of Science and Technology; Earl K. Stice, Brigham Young University; Han Stice, University of Florida; Lorien Stice-Lawrence, The University of North Carolina at Chapel Hill

Discussant: Ethan Rouven, Columbia University

#### **4.23 Bank Supervision**

##### **Hilton, Concourse Level, Concourse A**

Moderator: Anya V. Klymenova, 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 Sextroh, Tilburg University

Discussant: Atif Ellahie, The University of Utah

*SEC Supervisory Activity in the Financial Industry.* Angela Pettinicchio, Università Bocconi

Discussant: To Be Announced

*Bank Regulator Bias and the Efficacy of Stress Test Disclosures.* Andrew Bird, Carnegie Mellon University; Stephen A. Karolyi, Carnegie Mellon University; Thomas G. Ruchti, Carnegie Mellon University; Austin Sudbury, Carnegie Mellon University

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, HungKuang University

Discussant: Miguel Duro, University of Navarra

*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; Haifeng 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 Liscic, 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; Zhejia Ling, Iowa State University; Qian Wang, Iowa State University; Olena 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 Rego, Indiana University Bloomington; Amy Genson Sheneman, Indiana University Bloomington

Discussant: Vishal P. Baloria, Boston College

**TUESDAY, AUGUST 9, 2016**

**10:15 AM–11:45 AM**

*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-Bon Kim, University of Waterloo; Ji Woo Ryou, The University of Texas Rio Grande Valley

Discussant: Jae B. Kim, Singapore Management University

*Investors' Perceptions of Integrated Reporting.* Christian Ott, 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 Ryou, The University of Texas Rio Grande Valley; Hyun A. Hong, University of California, Riverside; Gerald J. Lobo, University of Houston; Tharindra S. Ranasinghe, Singapore Management University

Discussant: Ke Wang, 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: Gaoqing 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: Weishi 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; Heejin Ohn, The University of Iowa

Discussant: Todd Kravet, University of Connecticut

*Earnings Quality in Stock-for-Stock Mergers.* Che-Chia Chang, Tunghai University; Hunghua 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; Hakyun Lee, Hofstra University; Jeff Ng, The Chinese University of Hong Kong

Discussant: Sarah Shaikh, 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, Sonoma State University

Discussant: Roger W. Mayer, SUNY College at Old Westbury

*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 Persson, 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 Persson, 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.* Seraina Anagnostopoulou, University of Reading

Discussant: Hong Fan, St. Mary's University

*Foreign Equity Ownership and Income Smoothing.* Boochun 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 Getúlio Vargas

*The Influence of Accounting Enforcement and Bank Regulation on Earnings Quality of Banks: European Evidence.* Lorenzo Da Maso, Erasmus University; Kiridaran Kanagaretnam, York University; Gerald J. Lobo, University of Houston; Simone Terzani, University of Perugia

Discussant: Leonardo P. Barcellos, Fundação Getúlio Varga

*The Influences of Bank Accounting Regulations on Analysts' Earnings Forecasts: Global Evidence.* Shipeng Han, University of Massachusetts Dartmouth; Iftekhar Hasan, Fordham University; Liang Song, University of Massachusetts Dartmouth; Amine 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 Mintchik, 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; Pei-Yu Weng, 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.* Saverio Bozzolan, LUISS Guido Carli University; Antti Miihkinen, Aalto University/University of Florida

Discussant: Pietro Andrea Bianchi, University of Miami

*CFO Demographic Characteristics and Fraudulent Financial Reporting in China.* Baolei 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 Erie

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 Lao, Florida International University; Gregory McPhee, Florida International University

Discussant: Lyungmae Choi, Arizona State University

**4.39 Evaluating Executive Compensation****Hilton, 2nd Floor, Morgan**

Moderator: To Be Announced

*Who Is in My League? Leveraging Insights from Firms' Compensation Benchmarking Peer Group Choices.* Jee-Eun Shin, Harvard University

Discussant: Elia Ferracuti, The University of Utah

*Shareholders' Use of Proxy Statement Disclosures to Evaluate Executive Pay.* Brian Cadman, The University of Utah; Richard Carrizosa, 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: Xuerong Huang, Ball State University

*Environmental Uncertainty, Managerial Ability, and Goodwill Impairment.* Li Sun, The University of Tulsa; Joseph H. Zhong, 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 Debrecey, 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 Debrecey, University of Hawaii at Manoa

*Financial Performance of Companies in an Institutional CSR Legislated Context: The Peruvian Case.* Gustavo Tanaka, Kobe University

Discussant: Denise Silva Ferreira Juvenal, FIPECAFI - Prof. Cidade do Rio de Janeiro

**4.42 Performance Factors in Student Learning****Hilton, 4th Floor, East**

Moderator: Neel Kamal Purohit, 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

TUESDAY, AUGUST 9, 2016

10:15 AM–11:45 AM

#### 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 Tifton, 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

Soonchul 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 Hoyle, 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, Kwasei 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  
Tatsumi 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  
Mahendra 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 Lillis, The University of Melbourne

**5.06 Audit Quality Indicators**

**Hilton, 3rd Floor, Trianon Ballroom**

Moderator: To Be Announced  
Panelists: Steven Glover, Brigham Young University  
Lyndon 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 Mikhail, University of Wollongong  
Fahrettin Ockabol, 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 Munter, KPMG  
Michael Wells, Independent Accountancy Education Consultant  
Irene Wiecek, University of Toronto

**TUESDAY, AUGUST 9, 2016**

**12:00 PM–1:45 PM**

**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.* Syaiful Ali, Universitas Gadjah Mada; Peter Green, Queensland University of Technology; Alastair Robb, The University of Queensland

*Information Technology Governance: Reflections on the Past and Predictions for the Future.* Carla L. Wilkin, Monash University; Robert H. Chenhall, Monash University

*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, Moravian College

*The Effect of Dividend Imputation on Corporate Tax Aggressiveness.* Brett Govendir, The University of Technology Sydney; Roman Lanis, 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; Mollie 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.* Hsiaowen Wang, National Central University; Hsuihui 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 Tschakert, 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: Carlo M. Gallimberti, Boston College

*Creditor 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 Merkley, Cornell University; Joseph Pacelli, Indiana University Bloomington

Discussant: Brandon Szerwo, University of Washington

**TUESDAY, AUGUST 9, 2016**

**2:00 PM–3:30 PM**

**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; Adrienna 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 Gaeremynck, 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 Pettinicchio, 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. Tvedt, 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 Cecchini, University of South Carolina; Anna M. Cianci, Wake Forest University; Anne C. Ehinger, 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

Discussant: To Be Announced

*Peer Effects in Corporate Disclosure Decisions.* Hojun Seo, National University of Singapore

Discussant: 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 Elsila, University of Oulu

Discussant: Bryce Schonberger, 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

**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. Sridharan, 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 Nicholls, 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. Gepp, Bond University; Kuldeep Kumar, Bond University; Sukanto Bhattacharya, 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: Neel 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, Shujitsu 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. Rigsby, Mississippi State University

TUESDAY, AUGUST 9, 2016

2:00 PM–3:30 PM

### 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: Andreea Moraru-Arfire, University of Pennsylvania

*Political Uncertainty, Overseas Investment and Firm Value? The Case of Taiwan.* Siyong Guo, Shanghai Lixin University of Commerce; Wai Fong Boh, Nanyang Technological University; Anne Wu, National Chengchi University

Discussant: To Be Announced

*Does Country-Specific Globalization Impact Private Loan Contracts?* Brandon D. Ater, The University of Texas Rio Grande Valley

Discussant: Asheq 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 Wieczynska, 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 André, 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.* Aria Farahmita, University of Indonesia;

Rafi A. S. Marsoem, 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 Hussainey, 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, Xi'an 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

*Foreign Institutional Ownership and Accounting Discretion in Japan: A Catering Perspective.* Parthiban David, American University; Ravi Dharwadkar, Syracuse University; Augustine Duru, 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

*On the Relationship between Earnings Quality and Corporate Social Performance.* Zhaoyang Gu, Chinese University of Hong Kong; Keiichi Kubota, Chuo University; Hitoshi 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

**TUESDAY, AUGUST 9, 2016**

**2:00 PM–3:30 PM**

**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, Monash University; Sewon 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 Cadman, 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, Central Connecticut State University

*CFO Characteristics, CFO Power, and Strategic Management Accounting Use.* Timur Pasch, Utrecht University; Frank H. M. Verbeeten, Utrecht University/VU 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 Indraught 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; Miklos A. Vasarhelyi, 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; Miklos A. Vasarhelyi, Rutgers, The State University of New Jersey, Newark

*Preparing Students for the Future Workforce: An Experiential 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 Enget, University at Albany, SUNY

Discussant: Sylwia Gornik-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

**TUESDAY, AUGUST 9, 2016**

**3:00 PM–4:30 PM**

**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**

**3:30 PM–4:00 PM**

**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**

**4:00 PM–5:00 PM**

**BUSINESS MEETING**

**American Accounting Association**

**Hilton, 4th Floor, New York**

**4:00 PM–5:30 PM**

**BUSINESS MEETING**

**AIS Network Gathering and Business Meeting**

**Hilton, Lobby Level, Herb n' Kitchen, Private Dining Room 1**

**PANEL SESSIONS**

**6.01 Developing Our Publications Ethics Policies: Opportunities for Input**

**Hilton, 2nd Floor, Gramercy West**

Moderator: Terry 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, BIAnalytics

Lee Feinberg, 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 Dzurarin, Northern Illinois University

Amy Igou, University of Northern Iowa

Diane Janvrin, 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 Healy, 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 Womens 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 Moffitt, Rutgers, The State University of New Jersey, Newark  
 Miklos A. Vasarhelyi, 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

*Whistle-Blowing: A Study of Auditors' Decision-Making.* Sai-Chung Ngan, Fanshawe College; Hsinyu Chen, No Affiliation

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: Roy Clemons, 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

TUESDAY, AUGUST 9, 2016

4:00 PM–5:30 PM

*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 Govendir, 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 Khavis, Temple University; Pamela Kuperstein, Temple University

Discussant: Mehmet Cemil Kara, 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 Woo 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, Monmouth 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; Jiho Lee, 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 Lassila, Texas A&M University; Thomas C. Omer, 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



**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. Tanyi, 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 Lawson, 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.* Pepa 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: Mengyao 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.* Jenny 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: Mengyao 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.* Ilija 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

TUESDAY, AUGUST 9, 2016

4:00 PM–5:30 PM

### 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 Leahy-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; Theodosia Konstantinidi, City University London, City University London

Discussant: Akash Chattopadhyay, 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, FIPECAFI - Prof. Cidade do Rio de Janeiro

*Internal Controls and Capital Allocation within Conglomerates.* David Weber, University of Connecticut; Kexin 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.* Alireza Daneshfar, 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 Kuroki, 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. Pozmandy, 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; Bjorn 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 Purohit, 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; Yaowen 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; Ety 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: Jingjing Wang, University of Toronto

*China's "Mercantilist" Government Subsidies, the Cost of Debt and Firm Performance.* Chu Yeong Lim, Singapore Management University; Jiwei 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; Syaiful Ali, Gadjah Mada University

*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

**TUESDAY, AUGUST 9, 2016**

**4:00 PM–5:30 PM**

*Legal Origin and Capital Market Development.* Mohammad Tareq, University of Dhaka; Noor Houqe, 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; Calin Gurau, University of Montpellier; Gerald Naro, 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 Wiegmann, 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; Jae Yong 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: Jonghwan 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; Reuven 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; Daoguang 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 Yeh, National Taiwan University; Husan Wang, Yuan Ze University; Chun-You Ko, Soochow University

Discussant: Marinilka Barros Kimbro, Seattle University

*Corporate Social Responsibility and CEO Compensation Structure.* Khondkar D. Karim, University of Massachusetts Lowell; EunJu 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. Cooper, 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

TUESDAY, AUGUST 9, 2016

4:00 PM–5:30 PM

Antonio

*Mandatory Regulation, Firm Size, Financial Resource and Corporate Social Responsibility (CSR) Reporting: Evidence from China.* Jianling Wang, Xi'an Jiaotong University; Gaoliang Tian, Xi'an Jiaotong University; Weiguo Fan, Virginia Polytechnic Institute and State University; Dan Luo, The University of Nottingham

*The Impact of Corporate Social Responsibility on Degrees of Operating and Financial Leverage.* Maretno A. Harjoto, Pepperdine University

*Too Dark to See: Corporate Environmental Performance and Analysts' Forecast Errors.* Daniel F. Hsiao, University of Minnesota, Duluth; Qunfeng Liao, University of Michigan—Flint

#### **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.* Patrícia de Souza Costa, Universidade Federal de Uberlândia; Gilvania de Sousa Gomes, Universidade Federal de Uberlândia; Guilherme Brounbeck, 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: Sandra 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

*Perceptions of the Future Impact of Revised AACSB Accreditation Standards for Accounting Faculty Qualifications.* Jenice Prather-Kinsey, The University of Alabama at Birmingham; Arline Savage, The University of Alabama at Birmingham; Scott Boyar, The University of Alabama at Birmingham

*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 Showalter, 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

WEDNESDAY PLENARY SPEAKERS



**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.

Ms. Puri has been at the forefront of UN Women’s intergovernmental work on Sustainable Development, Climate Change, Financing for Development, Health, Information Society, Youth, Migration, Women, Peace and Security, the Urban agenda, and Humanitarian Action.



**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](http://www.jcasap.com) and can reach him on Google+ . You can also follow him on Twitter at [@jcasap](https://twitter.com/jcasap)



**American Accounting Association**





# 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

PANEL SESSIONS

**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, Bobson College  
Sharon Lightner, National University  
Karen V. Pincus, 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 Blay, Florida State University  
Diane Janvrin, 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 Askew, Borough of Manhattan Community College—CUNY  
Panelists: Barbara Gonzalez, South Mountain Community College  
Carol 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: Serena Loftus, Tulane University

*Factors Influencing Recruitment of Non-Accounting Business Professionals into Internal Auditing.* Geoffery D. Barlett, Drake University;

Joleen Kremin, 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 Lock, Northwestern University

Discussant: Elvira Alexandra Scarlet, 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; Cass 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/Xi'an 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 Harry 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; Buagu 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 Meckfessel, 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

*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.* Kyungha (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; Wenjia 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 (Dreher) Cunningham, The University of Tennessee

*Are Excess Audit Fees Informative about Credit Ratings and Spreads?* Valentina Bruno, American University; Kimberly Cornaggia, American University; Gopal Krishnan, American University  
Discussant: Michelle Draeger, 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 Elemes, 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 Godigbe, 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

*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 Easterday, Wright State University

*Do the FASB's Standards Add (Shareholder) Value?* Urooj Khan, Columbia University; Bin Li, The University of Texas at Dallas; Shivaram Rajgopal, Columbia University; Mohan Venkatachalam, Duke University

Discussant: Ira Yeung, 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

*Accounting Standard Updates: Characteristics, Determinants, and Consequences.* Badryah Alhusaini, The Pennsylvania State University; Kai Du, The Pennsylvania State University; Dan Givoly, The Pennsylvania State University

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 Tuna, 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 Glaeser, 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 Hagendorff, 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 Kilit, University of Houston; Gerald J. Lobo, 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 Naranjo, 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: Wan Wongsunwai, 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; Shail 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

WEDNESDAY, AUGUST 10, 2016

10:15 AM–11:45 AM

*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 Heflin, 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-Yuel 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; Per Olsson, European School of Management and Technology; Hyungshin 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; Chaur-Shiuh Young, National Cheng Kung University; Chun Chan Yu, National Cheng Kung University; Hsiao-Tang 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. Peterson, 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. Alkazemi, 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; Mike Welker, 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; Kiridaran Kanagaretnam, York University; Hongping Tan, York University  
Discussant: Renhui 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, Monterrey Institute of Technology and Higher Education

Discussant: Michelle René Lowry, The University of Hong Kong

### 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 Shoaf, St. John's University

### 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; Dhananjay 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

### 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 Bouwens, University of Amsterdam; Ties de Kok, Tilburg University

Discussant: To Be Announced

*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

Discussant: Huiqi Gan, University of Massachusetts Lowell

*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 Enderich, ESSEC Business School

### 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

*Breakeven Ratio: A New and Effective Method to Solve Single- and Multi-Product Problems.* Nam Sang Cheng, Singapore Management University; Chi Kwan 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 Meyer, 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 Pernsteiner, University of Wisconsin—Eau Claire; D'Arcy Becker, University of Wisconsin—Whitewater; Matthew Fish, University of Wisconsin—Eau Claire; William F. Miller, University of Wisconsin—Eau Claire; Dawna 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

*The National Debt: A Ticking Time Bomb with Rising Interest Rates.* Joseph DioGuardi, Truth In Government

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? Belen Fernandez-Feijoo, 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 Garnsey, 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 Wentzel, 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 Viosca, 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. Fay, 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; Micoela 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 Qu, 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.* Yuan Yuan, Xi'an Jiaotong University/City University of Hong Kong; Gaoliang Tian, Xi'an Jiaotong University; Yangxin Yu, City University of Hong Kong

Discussant: Ian T. Burt, Niagara University

WEDNESDAY, AUGUST 10, 2016

WEDNESDAY LUNCHEON SPEAKER



**David Burgstahler**  
**President-Elect, American Accounting Association**  
**Julius A. Roller Professor of Accounting at the University of Washington**

Dave has taught at the University of Washington since 1981, where he previously served as Acting Dean in the School of Business and Associate Dean for Master's Programs and Executive Education. He earned his Ph.D. from The University of Iowa and has published widely in peer-reviewed journals including *The Accounting Review*, *Journal of Accounting & Economics*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *Auditing: A Journal of Practice & Theory*, and *Issues in Accounting Education*. He is currently an Editor of *The Accounting Review* and served as Associate Editor (1997-2000) of *Accounting Horizons*, and Editorial Board Member for *Accounting Horizons* (2000-04), *The Accounting Review* (1983-86, 1992-2003), *Auditing: A Journal of Practice & Theory* (1986-94, 1997-1999), and *Journal of Governmental and Nonprofit Accounting* (2010-15).

Dave is a member of AAA's FARS and MAS Sections. He served on the AAA Board of Directors as Vice President-Publications (2006-09), Publications Committee as Chair (2007-09) and member (2003-06), Competitive Manuscript Award Committee as Chair (1992-93) and member (1989-91), Notable and Distinguished Contributions to Accounting Literature Award Screening Committee as Chair (1991-92) and member (1987-88), Doctoral Fellowships Committee (1993-95), and has been a member of AAA's AUD and TLC Sections.

Dave has over thirty-five year's experience teaching, has served on over fifty Ph.D. Supervisory Committees, thirty Doctoral Dissertation Reading Committees, and has presented his research at over sixty-five conferences and seminars. He has received numerous awards for teaching excellence and is the recipient of the AAA's Notable Contributions to Accounting Literature Award (2002), the University of Washington's Beta Alpha Psi Professor of the Year (multiple years), and has been awarded numerous faculty fellowships and research grants, including appointment as a Schoeller Senior Fellow at the University of Erlangen-Nuremberg (2014-15).

2:00 PM–3:30 PM

*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

*Enterprise Architecture for Finance Transformation: Using Strategy Maps to Develop "High Performance Finance."* Daniel O'Leary, University of Southern California

Discussant: Dawna Drum, Western Washington University

*Comparing the Attitudes and Activities of Internal Auditors in Australia, Canada, and the United States Regarding Green IT.* Glen L. Gray, California State University, Northridge; Kyunghye 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, Montclair State University; Ronald Strauss, Montclair 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 Scholze, University of Osnabrück

Discussant: Frank Murphy, The University of Arizona

### 8.06 Audit Client Selection and Rotation

#### Hilton, 2nd Floor, Regent

Moderator: Michelle Draeger, Oklahoma State University

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

Discussant: Feng 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.* Kiridaran Kanagaretnam, York University; Khondkar E. Karim, University of Massachusetts Lowell; SangHyun 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-Hsin Chiang, National Taipei University; Jan-Zan Lee, National Taipei University; Hsiu-Mei Liao, Ming Chuan University

*Equity-Debt Conflicts and Auditors' Going Concern Opinions.* Santhosh 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 Credibility of Corporate Social Responsibility Reports and the Role of Assurance: Evidence from an Alternative Setting.* Shing-Jen Wu, Soochow University; Kai Du, The Pennsylvania State University; Wuchun Chi, National Chengchi University

*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 Charges 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; Gaoliang 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 Xu, The University of Texas at San Antonio; Lele Chen, The University of Texas at San Antonio

*COSO 2013 Framework Compliance and Accounting Conservatism.* Kunsu 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.* John C. Webster, Monash University; Keryn Chalmers, Monash University; Donald Stokes, Monash University

### **8.11 Economic Consequences of Accounting Standards**

#### **Sheraton, Lower Level, Flatiron**

Moderator: Tianshu 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: Tianshu Qu, Nanyang Technological University

*Economic Consequences of FAS 123R: Evidence from Private Loan Contracts.* Yongqiang 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.* Changjiang Wang, University of Cincinnati

Discussant: To Be Announced

**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 J. 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.* Myojuong 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.* Keejae 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-Chia 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 Rogo, 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: Suhas 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; Roy Zuckerman, Tel Aviv University

Discussant: Chao Tang, University of Minnesota



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# 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 Siraj, 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 Lotz, 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

*Investor Learning, Earnings Signals, and Stock Returns: Implications for Closing Capital Market Efficiency Gaps.* Peng Chia-Chiu, The Chinese University of Hong Kong; Tim Haight, Loyola Marymount University

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 Ranej, University of Washington; Steven Savoy, The University of Iowa

Discussant: Herita Akamah, 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. Kleymenova, University of Chicago; Irem Tuna, London Business School

Discussant: Thomas Bourveau, 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 Popadak, Duke University; Shivaram Rajgopal, Columbia University

Discussant: Francois Brochet, Boston University

*Geographic Spillovers and Corporate Decisions.* John E. Core, Massachusetts Institute of Technology; Inna Lobanova, 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 Owgho, Northern Kentucky University; Charles Malgwi, Bentley University; James Human, Northern Kentucky University; Emmanuel M. Tarurhor, Delta State University

Discussant: Hila Fogel-Yaari, Tulane 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, Southwestern 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. Brearey, Siena College

Discussant: Yvette Lazdowski, Plymouth State University

*The Social Construction of U.S. Railroad Regulatory Accounting, 1900-1929.* Betul Acikgoz, 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.* Keishi 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

WEDNESDAY, AUGUST 10, 2016

2:00 PM–3:30 PM

*Downsizing, Impairment Recognition Timing, and Non-Executive Employee Ownership: A Japanese Perspective.* Keishi Fujiyama, Kobe University

Discussant: To Be Announced

### **8.28 Value of Internationalization and Operation in Offshore Financial Centers**

#### **Sheraton, Lower Level, Sutton Place**

Moderator: Bill Sanjian 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

*Liability of Foreignness—the Impact of Elimination of the Reconciliation Requirement on International Asset Allocation by U.S. Investors.*

Michael Dugan, Augusta State University; Elizabeth H. Turner, The University of Texas Rio Grande Valley; Clark M. Wheatley, Florida International 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 Lai, 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?* Shahid Ali Khan, University of Calgary; Mark Anderson, University of Calgary; Hussein Warsame, University of Calgary; Michael Wright, University of Calgary

*Structural Change in Covenants through the Adoption of the IFRS in Brazil.* Aziz Beiruth, 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; José Elias Almeida, Universidade Federal do Espírito 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.* Marcelo Botelho C. Moraes, University of São Paulo; Diego Bevilacqua Meli, 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 Mintchik, 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.* Agustín 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 Analysts and the Evaluation of Corporate Acquisitions: Survey Evidence on IFRS Knowledge, Analyst Experience, and the Use of Accounting Information for Equity Valuation Purposes.* Patric Andersson, Stockholm School of Economics; Niclas Hellman, Stockholm School of Economics

*Financial Reporting Differences around the World: What Matters?* Helena Isidro, ISCTE—University Institute of Lisbon; Dhananjay Nanda, University of Miami; Peter Wysocki, 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; Danglun 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



# MOVING THE AUDIT PROFESSION INTO THE FUTURE



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*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

*Implicit Tests for Relative Performance Evaluation: Cross-Sectional versus Firm-Specific Models.* Viktoria Diser, Ludwig Maximilian University of Munich; Christian Hofmann, Ludwig Maximilian University of Munich

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. Asís Martínez-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 Douthitt, The University of Arizona

### 8.35 Firm Performance

#### Hilton, 4th Floor, Midtown

Moderator: Aida Sy, Critical Accounting Projects

*Are Voluntary Clawback Provisions Adopted for Image Management?* Henry K. Mburu, The Catholic University of Eastern Africa; Alex P. Tang, Morgan State University

*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. Rutledge, 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.* Maretno A. Harjoto, Pepperdine University; Indrarini Laksmana, Kent State University; Ya-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 Jermon, 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

*MIS 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, New Brunswick; Miklos A. Vasarhelyi, Rutgers, The State University of New Jersey  
Discussant: Mi Zhou, Virginia Polytechnic Institute and State University

*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 Njoroge, 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.* Sandra 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; Vishanth Weerakkody, Brunel University London; Mohamad Osmani, 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 SG&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: She-Chih Chiu, National Cheng Kung University

*Causal Inference in Judgment and Decision Making Using the Balanced Scorecard.* Min Hui Liang, Monash University; Kristian Rotaru, Monash University; Dennis D. 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: Sondra 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 Saucedo, 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: Yaou Zhou, Drexel 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 Tan, Hong Kong Baptist University; Wenming 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 Hyo 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.* Wael Aguir, The University of Texas Rio Grande Valley

*Auditor Reputation Losses and Legal Liability Damages.* Naomi Rothenberg, University of Alberta

*Dressing for the Occasion? Auditor Quality in the Presence of Client Changes.* Henrik Moser, University of Mannheim

*How Do Auditors Reflect Their Clients' Earnings Management in Pricing Decisions? International Evidence.* Ahrum Choi, Seoul National University

*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 Kalelkar, University of Houston—Victoria; K. K. Roman, The University of Texas at San Antonio

*Industry-Specialist Audit Fee Premium and Financial Statement Complexity.* Dichu 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, Dominguez Hills; Xinmei (Lucy) Xie, California State University, Stanislaus; Yu-Shan (Stefanie) Chang, Tamkang University; Dana A. Forgiome, 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 AS5.* 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

*Industry-Affiliated Auditors and the Spillover of Financial Reporting Quality.* Jamie Diaz, The College of William & Mary; Gregory W. Martin, The University of North Carolina at Charlotte; Wayne Thomas, The University of Oklahoma

**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; Raynolde Pereira, University of Missouri; Rong (Irene) 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: Hariom 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

Discussant: Stephen Glaeser, 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; MaryJane R. Rabier, McGill University

Discussant: Hye 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 Tsui, University of Southern California

Discussant: Matthew Cedergren, University of Pennsylvania

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

Discussant: Chuchu Liang, Cornell University

**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

*Regulatory Pressure and Income Smoothing in Banks in Response to Anticipated Changes to the Basel Accord.* Chu Yeong Lim, Singapore Management University; Kevin Ow Yong, Singapore Management University

Discussant: Li Zhang, Rutgers, The State University of New Jersey

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

Discussant: Anya V. Klyemenova, 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.* Massimiliano Bonacchi, Free University of Bozen-Bolzano; Antonio Marra, Bocconi University; Ron Shalev, New York University

Discussant: To Be Announced

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

Discussant: To Be Announced

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

Discussant: Daniel Saavedra, 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 Vergaewe, 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 Schneible, University at Albany, SUNY; SangHyun Suh, 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. Hann, University of Maryland; Congcong Li, Singapore Management University; Maria Ogneva, 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 Doukakis, University of Lausanne; Dimitrios Gikas, 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 Kadach, 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 Kadach, 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 Kadach, New York University

**9.17 Ownership Structure and Financial Reporting: International Evidence****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; Kemin 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 Hago, Hanken School of Economics; Henrik Höglund, Hanken School of Economics; Dennis Sundvik, Hanken School of Economics

Discussant: A. Stoyanova Simpson, The London School of Economics and Political Science

*Split Share Structure Reform, IFRS Convergence, and the Information Environment in China.* Muhammad Yahya Ghazali, The University of Nottingham; Jing Chen, The University of Nottingham; Elisabeth Dedman, The University of Nottingham; Ja Kim, The University of Nottingham

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

### 9.18 Information Efficiency

#### Hilton, Concourse Level, Concourse G

Moderator: Siddharth Bhambhani, University of Miami

*Information Uncertainty and Short Sale Costs.* William Powley, 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 Hasan, 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 Lyle, Northwestern University

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

Discussant: Herita 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; Chuan 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; Arkaja Chakraverty, Indian School of Business

Discussant: Joy Begley, The University of British Columbia

*Loan Sale and Mandatory IFRS Adoption: Evidence from the European Loan Market.* Chia-Hsuan Tseng, Ming Chuan University; Chen-Lung Chin, National Chengchi University; Wei-Ren Yao, National Dong Hwa University; Pei-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 Cederghren, University of Pennsylvania

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

Discussant: Oded Rozenbaum, The George Washington University

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

Discussant: Matthew Cederghren, University of Pennsylvania

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

Discussant: Matthew Cederghren, 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 Ertan, 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 Schutte, 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: Chenqi Zhu, New York University

*Did Regulation Fair Disclosure Diminish Institutional Investors' Ability to Mimic Profitable Insider Trades?* Xin Dai, Drexel University

Discussant: Frank Hefflin, 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: Salem L. Boumediene, Montana State University Billings

*U.S. Listed Chinese Reverse Mergers: Fraud Indication for Auditors and Stakeholders.* Khim L. Sim, Western Washington University; Eric Lohwasser 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; Stefanie 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 Maragno, 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 Lien, 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 Parma; Charles Richard Baker, Adelphi 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 Otago

*The Medieval Accounting of Italian Merchants in France (1411) and Its Analogue in Jacques Savary's Work (1675).* Marina Gurskaya, Kuban State University; Mikhail 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 Hsu, 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, Moravian 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; Renata A. Adachi, Fundação Getúlio Varga

Discussant: Antonis 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, Kwansai 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; Kean Wu, Rochester Institute of Technology

*Active Independent Directors and Earnings Quality.* Yuanto Kusnadi, Singapore Management University; Bin Srinidhi, The University of Texas at Arlington; 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.* Michael J. Lacina, University of Houston—Clear Lake; B. Brian Lee, Prairie View A&M University; Dong Wuk Kim, Jeju National University

*The Joint Effect of Internal and External Governance on Earnings Management and Firm Performance.* Hong Kim Duong, The University of Texas at El Paso; Helen Kang, UNSW Australia; Stephen B. Salter, Middle Tennessee State 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.* Bishnu Kumar Adhikary, Kobe University; Koji Kojima, Kwansai 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

*Value Relevance of Goodwill under IFRS 3 (2008): Emerging Capital Market Perspective.* Shu-Hsing Wu, Chang Jung Christian 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 Gao, Donghua University; Yamin Zeng, Jinan University; Junsheng Zhang, Sun Yat-sen University

*Influence of Legal Environment and Micro Finance Institutional Structures on MFI Performance.* George Joseph, University of Massachusetts Lowell; Aththaphon Mumi, University of Massachusetts Lowell; Shakil Quayes, University of Massachusetts Lowell

*SABMiller plc: The Case for Sustainability Reporting.* Kristine M. Brands, Regis University; Mark Holtzblatt, Cleveland State University; Eva K. Jermakowicz, Tennessee State University

*The Sarbanes Oxley Act and Taxation: A Study of the Effects on the Tax Aggressiveness of Brazilian Firms.* Antonio Lopo Martinez, FUCEPE Business School; Alexandre Castro Ribeiro, FUCEPE Business School; Bruno Funchal, FUCEPE Business School

*Value Relevance of Environmental, Social, and Governance Disclosure.* Zuraida Zuraida, Syiah Kuala University; Noor Houqe, 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 Spurt Automotive Accessories.* Matthew Fish, University of Wisconsin—Eau Claire; D'Arcy Becker, University of Wisconsin—Whitewater

Discussant: To Be Announced

*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 Skousen, Utah State University (Emeritus)

Discussant: Iny Hwang, Seoul National University

**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 Lazdowski, 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, Xiamen University; Johnny Jermias, 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 Kobussen, University of Saskatchewan; Bernice Kotey, University of New England; Suresh Kalagnanam, 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 Neri, 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. Radcliffe, 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. Rigsby, 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 Koreff, 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; Gilberto Márquez-Illescas, Clarkson University; Manuel Núñez-Nickel, Charles III University of Madrid

Discussant: Patrick Kelly, Providence College

**WEDNESDAY, AUGUST 10, 2016**

**4:00 PM–5:30 PM**

**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

*Developing a User-Oriented Financial Accounting Curricula for an Introductory Financial Accounting Course for Non-Accounting Majors.* Todd A. Shawver, Bloomsburg University of Pennsylvania

*Mutual Calculations in Creating Accounting Models.* Anna Vysotskaya, Southern Federal University; Oleg Kolvakh, Southern Federal University; Greg N. Stoner, 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

**5:30 PM–6:00 PM**

**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 Khallaf, American University of Sharjah; Larita 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, Blalytics; 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.** Sony Warsono, Gadjah Mada University
- Board 18** **The Use of Socratic in Teaching Accounting Courses.** Fengyun Wu, Manhattan College
- Board 19** **Managerial Accounting and You!** Danette Zurek, La Sierra University

## EFFECTIVE LEARNING STRATEGIES II

MONDAY, AUGUST 8, 2016 — 3:00 PM-4:30 PM

### Hilton, 3rd Floor, Promenade

- 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 Tecnológico Autónomo de México; Virginia Kalis, Instituto Tecnológico Autónomo de México
- 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.** Sandra 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 Tapis, 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.** Canri 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, Stanislaus
- Board 6** **Application of Frameworks and Tools in (A) Competitive Analysis and Business Strategy Evaluation, (B) Accounting and Financial Analysis, and (C) Forecasting and Business Valuation to a Real-World M&A Context: A Case of Diamond Foods' Attempt to Acquire Pringles®.** Mahendra R. Gujarathi, Bentley University
- 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; JaLynn 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 Ragothaman, 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.** Guanming He, University of Warwick

## EFFECTIVE LEARNING STRATEGIES IV

WEDNESDAY, AUGUST 10, 2016 — 9:45 AM-11:00 AM

Hilton, 3rd Floor, Promenade

- 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 & 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.** Teri 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 Cruisin: 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



## EMERGING AND INNOVATIVE RESEARCH FORUM

TUESDAY, AUGUST 9, 2016 — 9:45 AM-11:00 AM

Hilton, 3rd Floor, Promenade

- Board 1 Growth Options, Corporate Governance and the Properties of Analysts' Forecasts.** Cristina Abad, University of Seville; Francisco Bravo, University of Seville
- Board 2 Watch Your Language: Apt Metaphors Can Significantly Distort Budgeting, Generate Overconfidence, and Increase Illegal Behaviors.** George Babbes, Azusa Pacific University
- Board 3 Lack of Attention or Failure to Understand the Implication of Value-Relevant Information?** Lu Bai, University of Warwick; Guanming He, University of Warwick; David Marginson, University of Warwick
- Board 4 Corporate Hedging: Determinants and Accounting Designation.** Siddharth Bhambhani, University of Miami
- Board 5 State of Accounting Programs for Appropriate and Relevant Learning.** Akhilesh Chandra, The University of Akron; Charles Malone, North Carolina Agricultural and Technical State University
- Board 6 Apply Process Mining to Evaluate Internal Control Effectiveness Automatically.** Tiffany Chiu, Rutgers, The State University of New Jersey; Miklos A. Vasarhelyi, Rutgers, The State University of New Jersey, Newark
- Board 7 The Advancement of Behavioral Accounting Research – A Taxonomic Analysis on Research Characteristics.** Victoria Chiu, SUNY at Oswego; Miklos A. Vasarhelyi, Rutgers, The State University of New Jersey, Newark
- Board 8 Clients of Triennially Inspected Firms.** Shifei Chung, Rowan University; Ramesh Narasimhan, Montclair State University; Mei Zhang, Rowan University
- Board 9 Market Valuation of Booked Assets under the Use of IFRS and U.S. GAAP.** Elizabeth Cole, University of South Carolina Upstate; Chuck Reback, University of South Carolina Upstate
- Board 10 The 2015 Stock Market Crash in China.** Nancy Fan, California State Polytechnic University, Pomona
- Board 11 Modified IFRS in Asia; Why All the Changes?** Elizabeth Felski, SUNY, Geneseo
- Board 12 Accounting Journals, Editors and Authors: Where Are They From?** José Alonso Borba, Federal University of Santa Catarina; Alessanderson Carvalho, Federal University of Santa Catarina; Denize Minatti Ferreira, Federal University of Santa Catarina; Suliani Rover, Federal University of Santa Catarina
- Board 13 Job-Order Costing for Shared Medical Appointments (SMAs).** Gaurav Gupta, Pacific Lutheran University; Dawn Sloan, Madigan Army Medical Center
- Board 14 CEO Overconfidence and Fair Value Reporting-The Moderating Effect of Corporate Governance.** Hui-Wen Hsu, Feng Chia University
- Board 15 Uplift Model: Who Is the Most Responsive?** Shaowen Hua, La Salle University
- Board 16 Stock Price Crash Risk and Mutual Fund Herding Behavior.** Shengmin Hung, Soochow University; Zheng Qiao, Xiamen University
- Board 17 Development of a Framework to Measure and Report Environmental Initiatives in U.S. Corporations.** Agatha E. Jeffers, Montclair State University; Silvia Romero, Montclair State University
- Board 18 How Corporations Use Corporate Inversions to Avoid Taxes.** Frank Aquilino, Montclair State University; Agatha E. Jeffers, Montclair State University
- Board 19 Follow the Money: Forensic Accounting, Fraud and Food.** Lisa Jack, University of Portsmouth
- Board 20 Risk Management and International Standards.** Denise Silva Ferreira Juvenal, FIPECAFI - Pref. Cidade do Rio de Janeiro
- Board 21 An Investigation of Board Turnover on Firm Performance and Innovation: The Roles of Board Diversity and Corporate Diversification.** Kevin Koh, Nanyang Technological University
- Board 22 The Impact of Culture on Interpretation of International Financial Reporting Standards in Poland - Comparative Analysis with Germany and Great Britain – Research Project Presentation.** Jerzy Gierusz, University of Gdansk; Katarzyna Kolesnik, University of Gdansk; Sylwia Silska-Gembka, University of Gdansk

TUESDAY, AUGUST 9, 2016 — 9:45 AM-11:00 AM

Hilton, 3rd Floor, Promenade

- 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 Swaney, Central Michigan University
- Board 25 The Effect of M&A on the Value Relevance of Earnings and Book Values.** Shin Kwon, The Pennsylvania State University Erie, The Behrend College
- 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; Lucas Maragno, 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; Elisete 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

## EMERGING AND INNOVATIVE RESEARCH FORUM

TUESDAY, AUGUST 9, 2016 — 9:45 AM-11:00 AM

Hilton, 3rd Floor, Promenade

- 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.** Tanya 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; Asli 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; Suilise 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

## RESEARCH INTERACTION FORUM I

MONDAY, AUGUST 8, 2016 — 9:45 AM-11:00 AM

Hilton, 3rd Floor, Promenade

- 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 Cao, Florida Atlantic University
- Board 23** **The Effect of Cognitive Reflection on the Efficacy of Impression Management: An Analysis with Financial Analysts.** Ricardo Lopes Cardoso, 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; Haoran 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; Shani 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 Boh, Nanyang Technological University; Anne Wu, National Chengchi University; Tsuilin 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

## RESEARCH INTERACTION FORUM I

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-Fang 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 Liaw, 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 Schöndube, Leibniz University of Hanover
- Board 46 Management Guidance at the Segment Level.** Paul André, University of Lausanne; Andrei Filip, ESSEC Business School; Rucsandra Moldovan, 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 Are Accounting Words Accountable: Managers' Use of Accounting Language in Conference Calls.** Hang Pei, The George Washington University
- Board 49 The Influence of Mandatory IFRS Adoption on Stock Return Synchronicity, Earnings Synchronicity, and Earnings Response Coefficient: Evidence from Taiwan.** Mei-Hui Chen, National Defense University; Huoshu Peng, National Taipei University
- Board 50 Today's Fraud Risk Models Lack Personality.** Barry Jay Epstein, Epstein + Nach, LLC; Sridhar Ramamoorti, Kennesaw State University
- Board 51 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 52 Is Voluntary Disclosure of Nonfinancial Information Associated with Sustainability Performance.** Zabihollah Rezaee, The University of Memphis; Ling Tuo, Lawrence Technological University
- Board 53 Self-Regulatory Peer Review as a Mechanism for Audit Quality: A Synthesis of the Literature.** Barbara A. Apostolou, West Virginia University; Alan Reinstein, Wayne State University
- Board 54 Developing Skill in Finding Disconfirming Evidence for Internal Control Testing.** Carol Springer Sargent, Middle Georgia State University; A. Faye Borthick, Georgia State University
- Board 55 Are CEOs Held Accountable for Unrecognized Expenses? The Case of Implied Employee Option Expense.** Michael Shih, University of Windsor
- Board 56 Hidden Costs of Blockholder Philanthropy.** Thomas Shohfi, Rensselaer Polytechnic Institute; Roger McNeill White, Arizona State University
- Board 57 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 58 Audit Committees' Social Capital and Financial Reporting Quality.** Salvador Carmona, IE University; Nieves Carrera, IE University; Tashfeen Sohail, Brock University
- Board 59 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

## RESEARCH INTERACTION FORUM I

MONDAY, AUGUST 8, 2016 — 9:45 AM-11:00 AM

Hilton, 3rd Floor, Promenade

- Board 60 Income Shifting by Firms with Net Operating Losses: Effect of Extending Loss Carry-Forward Period.** Woon-Oh Jung, Seoul National University; Hee-Yeon 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 Icochea, 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 66 Earnings Management and Annual Report Readability: Discussions in the Business, MD&A, and Notes Sections.** Tsung-Kang Chen, Fu Jen Catholic University; Yijie Tseng, Fu Jen Catholic 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; Fang-Chun Liu, Stevens Institute of Technology
- Board 71 Impact of Accounting Choices on Public Defined Benefit Pension Performance.** Guoquan Xu, Stevens Institute of Technology; Fang-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-Heng 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 Soerger Zaro, State University of Mato Grosso do Sul; Andson Braga de Aguiar, University of São Paulo
- Board 76 Audit Firms and Cash Assets.** Pingsun 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

## RESEARCH INTERACTION FORUM II

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 Goncharov, 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 Borochin, 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.** Emna Boumediene, Manouba University; Salem L. Boumediene, Montana State University Billings; Olfa Nafji, 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 Watrin, 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-Wen Chien, 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 Gakuin 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 Wilford, 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.** Hsihui Chang, Peking University; Hironori Fukukawa, Hitotsubashi University; Koreyoshi Seki, Hitotsubashi University; Kenneth J. Reichelt, 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

## RESEARCH INTERACTION FORUM II

MONDAY, AUGUST 8, 2016 — 3:00 PM-4:30 PM

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-Shiuh 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 Treasury Stock: The Economic Consequence of Share Repurchases.** Nicole Thorne Jenkins, University of Kentucky; Chong Wang, University of Kentucky
- Board 45 What Influences the Willingness of Vietnamese Accountants Towards IFRS Adoption by 2020?** Mahesh Joshi, RMIT University; Bruno Mascitelli, Swinburne University of Technology; Duc Hong Thi Phan, RMIT University Vietnam
- Board 46 Impression Management in Japanese Corporate Annual Reports: An Investigation of Use and Distortion of Graphs.** Kenji Kawashima, Hosei University
- Board 47 The Relation between Excess Control and Cost of Capital in Publicly Traded Brazilian Companies.** Jonatan Marlon Konraht, Federal University of Santa Catarina; Ernesto Fernando Rodrigues Vicente, Federal University of Santa Catarina; Raphael Vinicius Weigert Camargo, Federal University of Santa Catarina
- Board 48 Industry Tournament Incentives and Stock Price Crash Risk.** Thomas Kubick, The University of Kansas; Brandon Lockhart, Clemson University
- Board 49 The Research into Early Accounting Practice of Francesco Datini's Company in Avignon.** Mikhail Kuter, Kuban State University; Marco Angelo Marinoni, Catholic University of the Sacred Heart; Marina Gurskaya, Kuban State University; Artem Musaelyan, Kuban State University
- Board 50 Heterogeneous Venture Capital, M&A Activity, and Market Response.** Wanli Li, Xi'an Jiaotong University; Ting Cao, Xi'an Jiaotong University
- Board 51 How Does the Stock Market React to Chaebol-Affiliated Analysts' Recommendation? Evidence from Korea.** Youngdeok Lim, UNSW Australia; Hyungtae Kim, Arkansas State University; Kyoungwon Mo, Myongji University
- Board 52 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 53 Does the Mandatory Conflict-of-Interest Disclosure Affect Firms' Choice of Compensation Consultants?** Wen Li, Shanghai Jiao Tong University; Huai Zhang, Nanyang Technological University
- Board 54 Board Characteristics, Audit Committee and Firm Performance: Evidence from Greece.** Anastasia Maggina, Business Consultant/Research Scientist; Stephen Owusu-Ansah, Houston Baptist University; Haiyan (Helen) Zhou, The University of Texas Rio Grande Valley
- Board 55 The Information Content in Abnormal Audit Lag.** Dan Givoly, The Pennsylvania State University; Max Meinhoevel, University of Muenster; Martin Nienhaus, University of Muenster; Martin Thomsen, University of Muenster
- Board 56 Corporate Governance and Audit Report Timeliness: Evidence from MENA Countries.** Ehab K. A. Mohamed, German University in Cairo; Mohamed A. K. Basuony, The American University in Cairo; Ahmed F. Elbayoumi, Cairo University
- Board 57 The Effects of Moral Foundations and Professional Identity Salience on Subordination of Judgment among Auditors.** Marc Peter Neri, Texas Christian University
- Board 58 Can Short Sellers Constrain Opportunistic Non-GAAP Earnings Reporting?** Qunfeng Liao, University of Michigan—Flint; Bo Ouyang, The Pennsylvania State University Great Valley
- Board 59 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 Pepinelli, Universidade Federal de Santa Catarina; Luiz Alberton, Universidade Federal de Santa Catarina
- Board 61 Reverse Takeover or Take Under: Auditor Perception of Reverse Takeovers.** Kimberly C. Gleason, University of Pittsburgh; Yezen 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 Riotta, New Jersey City University
- Board 65 Do Firms Try to Fool Banks When They Apply for New Loans?** Riccardo Palumbo, University G. D'Annunzio of Chieti-Pescara; Pierangelo 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;
- Board 67 The Agency Costs of Excess Cash Holdings Worldwide: Evidence from Auditors' Perceptions.** Deborah Smith, Cleveland State University; Yezen Kannan, Duquesne University; Kimberly C. Gleason, University of Pittsburgh
- Board 68 Do Credit Default Swaps Affect Lending Practices? Evidence from Syndicate Structures and the London Whale Incident.** Wei-Ling Song, Louisiana State University
- Board 69 Professional Ethics Issues in Auditing: Evidence from Quality Review Reports of Audit Firms.** Julia Baldauf, University of Innsbruck; Rudolf Steckel, University of Innsbruck; Gabriele 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
- Board 72 Why Don't Municipal Governments Produce Popular Annual Financial Reports? A Preliminary Study with Evidence from Texas.** James E. Groff, 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 Bamahros, 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
- Board 78 Earnings Management and the Reconstitution of the Russell Indexes.** Janis K. Zaima, Menlo College
- Board 79 Are Short Sellers Sophisticated Investors? Evidence from Real Earnings Management.** Jap Efendi, The University of Sydney; Li-Chin Jennifer Ho, The University of Texas at Arlington; Yu Zhang, Nicholls State University

## RESEARCH INTERACTION FORUM III

TUESDAY, AUGUST 9, 2016 — 9:45 AM-11:00 AM

Hilton, 3rd Floor, Promenade

- 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; Shaodong Luo, Beijing Institute of Technology
- Board 62 Do Analysts Understand Aggressive Accounting Practices? Evidence from Auditor Earnings Adjustments.** Songsheng Chen, Beijing Institute of Technology; Qingqing 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 65 How Participatory Budgeting Can Help Improve Local Government Fiscal Transparency and Responsibility.** Anthony H. Crossman, Brooklyn College—CUNY; Dov Fischer, Brooklyn College—CUNY
- 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 Lanis, The University of Technology Sydney; Ross McClure, 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-Jong Lee, Seoul National University; Jungsuk Oh, Seoul National University
- Board 74 All Cash Is Not Created Equal! Detecting Suspicious 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

## RESEARCH INTERACTION FORUM III

TUESDAY, AUGUST 9, 2016 — 9:45 AM-11:00 AM

Hilton, 3rd Floor, Promenade

- Board 76 Cash Flow Based Life Cycle and the Value-Glamour Anomaly: Finding Winners and Losers.** Sydnee Manley, The University of Mississippi
- Board 77 Tax Aggressiveness of Government-Controlled Corporations in Brazil.** Antonio Lopo Martinez, FUCAPE Business School; Fábio 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 Miihkinen, Aalto University/University of Florida; Luke Watson, University of Florida
- Board 81 The Impact of ESG Performance on Firms' Cost of Debt.** Noor Houqe, 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-López, 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 Subrahmanyam, Mercer University
- Board 85 Evaluating Fraud Reports: Influence of Interviewer and Communication Channel.** Esperanza Huerta, San Jose State University; Yanira Petrides, Instituto Tecnológico Autónomo de México; 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 Schaberl, 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; Xuanzi Wang, 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

## RESEARCH INTERACTION FORUM IV

TUESDAY, AUGUST 9, 2016 — 3:00 PM-4:30 PM

Hilton, 3rd Floor, Promenade

- 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, AML Solutions
- Board 23 Awareness for Next Generation Completeness Assurance by a New Class of Controls.** David Y. Chan, St. John's University; Philip I. 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. Creel, 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.** Thusitha Dissanayake, RMIT University; Steven Dellaportas, RMIT University; Premasiri 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.** Daijro Fujimura, Hiroshima Shudo University
- Board 35 The Role of Pre-Lecture Videos on Graduate Business Students' Learning.** Maretno 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 Hecimovic, 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 Hoermanseder, WU Vienna University of Economics and Business; Matthias Petutschnig, WU Vienna University of Economics and Business

## RESEARCH INTERACTION FORUM IV

TUESDAY, AUGUST 9, 2016 — 3:00 PM-4:30 PM

Hilton, 3rd Floor, Promenade

- 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 Kopita, 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. Mauck, 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; Yong 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 51 The Stock Price Reaction to Investment News: New Evidence from Modeling Optimal Capex and Capex Guidance.** Jianchuan Luo, New York University
- 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 Boateng, Walden University; Roger W. Mayer, SUNY College at 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 Pathak, University of Windsor; Gurupdes Pandher, University of Windsor
- Board 57 The Impact of Corporate Social Responsibility Disclosure on Corporate Reputation.** Anastasia Axjonow, 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 Towara, 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.** Arundhati 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 Staehle, University of Bern
- Board 70 The Impact of SOX Regulatory Provisions and the SEC Enforcement Actions on Forced CEO/CFO Turnover in Response to Financial Misrepresentation.** Jui-Chin Chang, Texas A&M International University; Cynthia B. Lloyd, Texas A&M International University; Huey-Lian Sun, Morgan State University
- Board 71 Achieving Financial Success for Microfinance Institutions (MFIs): The Role of Deposits.** George Joseph, University of Massachusetts Lowell; Shakil Quayes, University of Massachusetts Lowell; Jiali 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.** Junxiong 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.** Chenqi Zhu, New York University

## RESEARCH INTERACTION FORUM V

WEDNESDAY, AUGUST 10, 2016 — 9:45 AM-11:00 AM

Hilton, 3rd Floor, Promenade

- 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; Dona Siregar, 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-Kang 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.** Ahram Choi, Seoul National University; Wonsuk Ha, Seoul National University; Joonil Lee, Kyunghee University; Catherine Hyejung Sonu, 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. Chan, 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 37 Diamond Foods, Inc.: A Comprehensive Case in Financial Analysis and Valuation.** Mahendra R. Gujarathi, Bentley 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 Tartaroglu, 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

## RESEARCH INTERACTION FORUM V

WEDNESDAY, AUGUST 10, 2016 — 9:45 AM-11:00 AM

Hilton, 3rd Floor, Promenade

- 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.** Hanni 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 R. McCoy, North Carolina Central University; Aisha G. Meeks, Dalton State College
- Board 50 Fraud Victims Auditors' Perception and Skepticism.** Mohammad Jizi, Lebanese American University; Rabih 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 Predictive 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 Reinstein, Wayne State University; Barbara A. Apostolou, West Virginia University
- Board 57 Disaggregation of the Investment Property Components and the Aggregated Reliability Score: New Perspectives from the Stock Exchange of Thailand.** Thanadol Ruksapol, Chulalongkorn University; Pongprot Chatraphorn, Chulalongkorn University
- Board 58 The Effect of Industry Competition on Efficacy of Fundamental Analysis.** Irfan Safdar, The University of North Carolina at Greensboro
- Board 59 Audit Engagements by Small and Medium-Sized Audit Firms and CPAOB Inspections in Japan.** Ayami Sakai, Doshisha University
- Board 60 Why Do Family Firms Impair Goodwill Less than Non-Family Firms?** Suresh Radhakrishnan, The University of Texas at Dallas; Annalisa Pencipec, Bocconi University; Gianfranco Siciliano, Bocconi University
- Board 61 Debunking the Myth of Shareholder Ownership of Companies: Some Implications for Corporate Governance and Financial Reporting.** Prem Sikka, University of Essex; John Stitttle, University of Essex



## RESEARCH INTERACTION FORUM V

WEDNESDAY, AUGUST 10, 2016 — 9:45 AM-11:00 AM

Hilton, 3rd Floor, Promenade

- Board 62** **Tone at the Top, Ethics, Accountability and Control within European Companies.** Bahram Soltani, Paris-Sorbonne University
- Board 63** **An Empirical Evidence of the Voluntary Disclosure for the SMEs Accounting in Japan: Professional Accountant's Perspectives.** Satoshi Sugahara, Kwansei Gakuin University; Yan Yan Ji, Hiroshima Shudo University
- Board 64** **Environmental Uncertainty and Tax Avoidance.** Henry Huang, Yeshiva University; Li Sun, The University of Tulsa; Joseph Zhang, The University of Memphis
- Board 65** **Regulating Financial Crises in the United States of America, the Dialectic and Beyond.** Aida Sy, Critical Accounting Projects; Anthony Tinker, Baruch College—CUNY
- Board 66** **Same Information, Different Valuation: New Evidence on the Value of Voluntary Assurance.** Takayoshi Nakaoka, Kinki University; Tomomi Takada, Kobe University; Hirofumi Uchida, Kobe University
- Board 67** **Critical Perspective Studies the Importance of the Commodity Form for Marx in Volume 1 of *Kapital*.** Anthony Tinker, Baruch College—CUNY; Aida Sy, Critical Accounting Projects
- Board 68** **Analyzing Organizational Control from the Viewpoint of the Agent's Individual Attributes.** Toshiaki Wakabayashi, Waseda University
- Board 69** **Attention Effects in a High-Frequency World.** Bidisha Chakrabarty, Saint Louis University; Pamela C. Moulton, Cornell University; Xu (Frank) Wang, Saint Louis University
- Board 70** **Why Must We Teach the Rules of Debit and Credit in the Introductory Accounting Courses?** Sony Warsono, Gadjah Mada University
- Board 71** **The Effect of Reporting Framework on Lenders' Assessments of Financial Reporting Quality.** F. Todd DeZoort, The University of Alabama; Anne M. Wilkins, The University of Tennessee at Chattanooga; Scot Justice, Colorado State University
- Board 72** **Impact of Family Related Factors on Students' Learning Performance in the First Post-Secondary Accounting Course.** Meifang Xiang, University of Wisconsin—Whitewater
- Board 73** **High-interest Entrusted Loans, Earnings Persistence, and Value Relevance.** Yan Yu, Beijing Technology and Business University; Yi-Tsung Lee, Peking University; Robert (Chi-Wing) Fok, University of Wisconsin—Parkside
- Board 74** **The Impact of Strong Corporate Governance and IFRS Adoption on the Economic Growth Rate of the IFRS Adoptee Countries.** Syed K. Zaidi, Midwestern State University; Veronica Paz, Indiana University of Pennsylvania
- Board 75** **The Spillover Effect of Bright-Line Tests: Evidence from China.** Yunling Song, Zhejiang University; Ling Zhou, The University of New Mexico



## INDEX

### A

Abad, Cristina 97, 108  
 Abdallah, Wagdy M. 111  
 Abdel-Kader, Magdy 27  
 Abdel-Khalik, Rashad 23, 57  
 Abdel-Maksoud, Ahmed 27  
 Abdel-Meguid, Ahmed 86  
 Abdel-Rahim, Heba 34  
 Abdel-Rahim, Heba Yousef 20, 108  
 Abdolmohammadi, Mohammad 84  
 Acikgoz, Betul 79  
 Adachi, Renata A. 89  
 Adams, Mollie T. 21  
 Addy, Noel 72, 83  
 Adhikary, Bishnu Kumar 89  
 Aerts, Walter 28, 83  
 Agarwal, Nishant 87  
 Agarwal, Sumit 52  
 Agoglia, Christopher P. 30  
 Aguir, Wael 84  
 Ahmed, Anwer 76  
 Ahn, Jaehan 41  
 Ahrens, Markus 4, 5, 12, 15, 30, 47, 55, 66  
 Ainsworth, Penne 73  
 Akamah, Herita 31, 40, 78, 87  
 Akhigbe, Aigbe 102  
 Akindayomi, Akinloye 48, 56  
 Aksu, Mine Hatice 108  
 Al, Syaiful 48  
 AlAbbad, Amal 79  
 Alali, Fatima 30, 95, 111  
 Alam, Pervaiz 109  
 Alawadhi, Abdullah 83  
 Alberton, Luiz 105  
 Albrecht, Anne 40, 49  
 Aldahray, Ayman 106  
 Aldamen, Husam 61, 91  
 Alewine, Hank C. 74  
 Alfonso, Elio 18  
 Alford, Laura 68  
 Alhaj-Yaseen, Yaseen S. 89  
 Al-Hayale, Talal 90  
 Alhusaini, Badryah 69  
 Ali, Syaiful 59  
 Alissa, Walid 31  
 Alkazemi, Saad A. 33, 51, 70  
 Allen, Abigail McIntosh 51  
 Allen, Eric J. 24  
 Alles, Michael G. 72, 83  
 Allport, Christopher D. 74  
 Almadani, Abdulrahman 65  
 Almeida, Bruno 25  
 Almeida, Jose Elias 80  
 Alphonse, Pascal 110  
 Alsaadi, Abdullah M. 67  
 Aly, Ibrahim 46  
 Amel-Zadeh, Amir 42, 50, 54, 69  
 Amir, Eli 76  
 Amoradi, Amir 66  
 Anagnostopoulou, Seraina 44  
 Anakwe, Bridget 72  
 Anandarajan, Asokan 30, 111

Anantharaman, Divya 69  
 Anders, Susan B. 20, 23, 68, 91  
 Anderson, Joshua 44  
 Anderson, Mark 45, 58, 80, 82  
 Andersson, Patric 80  
 Andiola, Lindsay 95  
 André, Paul 101  
 Andre, Paul 52  
 Andreea Moraru-Arfire 52  
 Andrei, Paolo 88  
 Andronoudis, Dimos 32, 69  
 Aobdia, Daniel 51  
 Apostolou, Barbara A. 101, 112  
 Appelbaum, Deniz A. 34, 53, 83  
 Aquilino, Frank 21, 97, 109  
 Aquilio, Mark 111  
 Armstrong, Christopher 69  
 Arnold, Vicky 83  
 Asante-Appiah, Bright 23, 49  
 Askew, Sidney 5, 23, 66  
 Asthana, Sharad 56, 68, 85  
 Atanassov, Julian 90  
 Ater, Brandon D. 52  
 Athanasakou, Vasiliki 42, 58  
 Atwood, T. J. 84  
 Austill, David 109  
 Austin, Ashley A. 17  
 Axjonow, Anastasia 109  
 Ayalew, Lulseged 29  
 Ayres, Doug 43  
 Azevedo, Renato Ferreira Leitao 61  
 Azriel, Jay 67  
 Azzali, Stefano 85

### B

Babbes, George 97  
 Babington, Mark 39  
 Badawy, Hebatallah Abdel Salam 23  
 Badger, Amanda 26, 43  
 Badia, Marc 32  
 Bae, Kee-Hong 70  
 Bae, Wonpyo 106  
 Bagranoff, Nancy 66  
 Bai, Ge 83  
 Bai, Lu 97  
 Baik, Bok 45  
 Bailey, Charles D. 34, 79, 112  
 Bailey, Cristina 20  
 Bakarich, Kathleen M. 20  
 Baker, Charles Richard 20, 70, 88, 108  
 Baker, Raymond Reed 27  
 Baldauf, Julia 105  
 Balaria, Vishal P. 25, 42, 55, 57  
 Balsam, Steven 51, 67, 106  
 Bamahros, Hasan Mohammed 105  
 Banker, Rajiv D. 30, 56, 60, 67, 69, 76, 82  
 Banks, Catherine 66  
 Bao, Dichu 85  
 Barcellos, Leonardo P. 44  
 Barinov, Alexander 87  
 Barlett, Geoffrey D. 67  
 Barokah, Zuni 59

## INDEX

- Barrios, John M. 71  
 Barth, Mary E. 37, 38, 39, 90  
 Baskerville, Rachel F. 51, 88  
 Basu, Sudipta 18, 25, 39, 55  
 Basuony, Mohamed A. K. 104  
 Baudot, Lisa 72  
 Bauman, Mark P. 40  
 Bayou, Mohamed 105  
 Beardsley, Erik 56  
 Beasley, Mark S. 20, 29  
 Beck, Amanda W. 33  
 Becker, D'Arcy 26, 34, 72, 89, 108  
 Becker, D'Arcy 17  
 Beckman, Judy 15  
 Begley, Joy 87  
 Behn, Bruce 4, 22, 39  
 Beiruth, Aziz 80  
 Bell, Jan 66  
 Bellora-Bienengräber, Lucia 111  
 Beneish, Daniel Messod 23  
 Bentley, Jeremiah 53  
 Beresford, Dennis R. 22  
 Bergbrant, Michael 43  
 Berger, Philip 58  
 Berglund, Nathan 83  
 Bernard, Darren 18  
 Berndt, Thomas 71  
 Bertolini, Michelle S. 91  
 Bertomeu, Jeremy 19  
 Beswick, Paul 29  
 Bhambhwani, Siddharth 87, 97  
 Bhaskar, Lori 24  
 Bhattacharjee, Sudip 30  
 Bhattacharya, Neil 70  
 Bhattacharya, Sukanto 51  
 Bian, Yiyang 31  
 Bianchi, Pietro Andrea 44, 71  
 Biddle, Gary C. 27  
 Bilinski, Pawel 18, 49, 58  
 Billings, Anthony 67  
 Billings, Mary 70  
 Bird, Andrew 31, 32, 42  
 Bischof, Jannis 42  
 Bishop, Carol C. 25  
 Bishop, Toby 29  
 Bissessur, S. W. 88  
 Black, Dirk 50, 82  
 Black, Ervin 66  
 Blackburne, Terrence 18, 50  
 Blay, Allen 24, 49, 66  
 Blazovich, Janell 21, 46, 58  
 Bline, Dennis 21, 28, 61  
 Blix, Leslie 96  
 Bloch, Rebecca 33, 70, 106  
 Bloomfield, Matthew J. 32  
 Blouin, Marie 33  
 Boateng, Edward 109  
 Bobek, Donna 67  
 Boh, Wai Fong 52, 100  
 Boland, Colleen M. 73  
 Boland, Richard J. 27  
 Bonacchi, Massimiliano 86  
 Bonini, Stefano 17  
 Booker, Kayla Denise 98  
 Borba, José Alonso 88, 97, 98  
 Boritz, J. Efrim 21  
 Bormann, Sara 20  
 Borochin, Paul 103  
 Borthick, A. Faye 101, 106  
 Bortolatto Junior, Ademir 61  
 Bose, Sudipta 89  
 Botosan, Christine 29  
 Boumediene, Emna 103  
 Boumediene, Salem L. 31, 70, 79, 88, 103  
 Bourne, Amy 29  
 Bourveau, Thomas 78, 86, 87  
 Bouwens, Jan 20, 71  
 Boyar, Scott 61  
 Boyd, Travis 65  
 Boyle, Edmund 94  
 Boyle, Erik S. 17, 24  
 Bozanic, Zahn 26  
 Bozzolan, Saverio 44  
 Bradley, Sarah 55  
 Bradshaw, Mark 18  
 Brandenburg, Teri L. 96  
 Brands, Kristine M. 89  
 Branson, Bruce C. 20  
 Brasel, Kelsey R. 67, 75  
 Bratten, Brian 4  
 Braumann, Evelyn 20  
 Braun, Gary P. 100  
 Braun, Karen 93  
 Braun, Robert L. 45, 72  
 Bravo, Francisco 97, 108  
 Brazel, Joseph 30  
 Brearey, Chester H. 79  
 Bremser, Wayne 96  
 Bressler, Paige D. 18  
 Bricker, Wes 39  
 Brink, Alisa G. 55, 60  
 Brink, William 49  
 Brocard, Marcus 75  
 Brochet, Francois 33, 69  
 Brockbank, Bryan G. 50  
 Brockman, Paul 101  
 Brody, Richard 96  
 Bronson, Scott N. 73  
 Brooks, Li Lily 56, 75  
 Brooks, Marcus R. 49, 100  
 Brounbeck, Guilherme 61  
 Brown, Kareen E. 32  
 Brown, Nerissa C. 4, 31  
 Brown, Owen 17  
 Brown, Regina L. 48  
 Brown, Veena 17, 53, 56, 72  
 Browning, Espey T. (Ted) 53  
 Brown-Liburd, Helen 4, 25, 84  
 Bruehne, Alissa 30  
 Brugni, Talles 80  
 Brune, Alexander 103  
 Bruno, Valentina 68  
 Brushwood, James 31, 43  
 Bucaro, Anthony 23

## INDEX

- Buchheit, Steve 34, 90  
 Buckless, Frank 63, 73  
 Budd, Cassy 47, 95  
 Bugeja, Martin 18, 59  
 Bui, Binh 61  
 Burgess, Jeffrey 15  
 Burgstahler, David 73, 74  
 Burke, Qing 30  
 Burkert, Michael 72  
 Burnaby, Priscilla 100  
 Burney, Laurie 23, 60, 90  
 Burns, Cathleen 23, 47  
 Burt, Ian T. 67, 73  
 Buslepp, William 65  
 Butchko, Janet 29  
 Byzalov, Dmitri 18, 69
- C**
- Cade, Nicole L. 17  
 Cadman, Brian 5, 45, 53  
 Cahan, Steven 26, 90  
 Cai, Lei 112  
 Cainas, Jennifer 15  
 Calegari, Michael 41  
 Callahan, Carolyn 32  
 Calvin, Christopher G. 75  
 Camargo, Raphael Vinicius Weigert 104  
 Camp, Julia M. 40  
 Campbell, John L. 18, 25, 31, 43, 50, 101  
 Cannon, James 42  
 Cao, Jian 4, 100  
 Cao, Ting 104  
 Cao, Wenjiao 85  
 Cao, Yi 25  
 Capkun, Vedran 31  
 Caplan, Dennis 26, 53  
 Carcello, Joe 39  
 Cardoso, Ricardo Lopes 100  
 Carmona, Miguel 88  
 Carmona, Salvador 66, 88, 101  
 Carnes, Bobby R. 49, 88  
 Carr, Kellie 100  
 Carrera, Nieves 70, 88, 101  
 Carrizosa, Richard 45  
 Carter, Mary Ellen 53  
 Carvalho, Alessanderson 97  
 Carvalho, Francisco 25  
 Carvalho, Luiz Nelson 80  
 Carver, Brian 106  
 Casap, Jaime 63, 64  
 Casas-Arce, Pablo 27, 82  
 Casey, Ryan 69  
 Caskey, Judson 32  
 Castonguay, Jack 75  
 Casup, Jamie 66  
 Cataldi, Bryan 108, 110  
 Cavusoglu, Huseyin 48  
 Cazier, Rick 41  
 Cecchini, Mark 50  
 Cedergren, Matthew 32, 51, 70, 85, 87  
 Cezair, Joan Ann 94  
 Chakrabarty, Bidisha 113  
 Chakraverty, Arkaja 87  
 Chalmers, Keryn 51, 75  
 Chamberlain, Sandra L. 87  
 Chan, Ann Ling-Ching 80  
 Chan, Canri 95  
 Chan, David Y. 108  
 Chan, Kam C. 111  
 Chan, Ling-Ching 56  
 Chan, Moe 110  
 Chan, Siew 108  
 Chandra, Akhilesh 94, 97  
 Chang, Che-Chia 43  
 Chang, Chien-Heng Jennifer 102  
 Chang, Ching-Hung Henry 71  
 Chang, Hsihui 49, 57, 85, 103  
 Chang, Hye Sun 85  
 Chang, Jui-Chin 110  
 Chang, Jui-I 73  
 Chang, Kathryn 44  
 Chang, Ling-Ling 33  
 Chang, Ruey-Dang 111  
 Chang, Yen-Seng 78  
 Chang, Yu-Shan (Stefanie) 85  
 Chang, Yu-Tzu 24  
 Chao Tang 76  
 Chapman, Kimball 58  
 Chapple, Larelle J. 31  
 Chardon, Toni 28  
 Charitou, Andreas 43, 109  
 Chatraphorn, Pongprot 112  
 Chatterton, Angel 26  
 Chattopadhyay, Akash 19, 58  
 Chen, Chao 33, 80  
 Chen, Chao-Jung 33, 85  
 Chen, Chen 26, 56, 100  
 Chen, Chia-Hui 60  
 Chen, Chih-Ying 19  
 Chen, Ching-Lung 27, 44  
 Chen, Chung-Yu 44  
 Chen, Clara Xiaoling 45  
 Chen, Clement 73  
 Chen, Deqiu 68  
 Chen, Gary 32, 69  
 Chen, Guang-Zheng 42, 71, 111  
 Chen, Hanwen 110  
 Chen, Honghui 50  
 Chen, Hsinyu 55  
 Chen, Huimin 103  
 Chen, Janice Y. S. 82  
 Chen, Jason V. 33, 57, 60, 76  
 Chen, Jeff Zeyun 43  
 Chen, Jing 19, 26, 87  
 Chen, Kai 50, 100  
 Chen, Kuo-Tay 45  
 Chen, Lele 75  
 Chen, Lily 90  
 Chen, Linda H. 24, 31, 70, 111  
 Chen, Liqiang 33  
 Chen, Long 52  
 Chen, Mei-Hui 52, 101  
 Chen, Ming-Yang 27  
 Chen, Peter F. 84

## INDEX

- Chen, Po-Chang 18, 41, 57, 70  
 Chen, Sheng-Syan 57  
 Chen, Si 100  
 Chen, Songsheng 25, 33, 56, 106  
 Chen, Tsai-Jyh 73  
 Chen, Tsung-Kang 50, 102, 111  
 Chen, Vincent 52  
 Chen, Wei 25  
 Chen, Weitzu 27  
 Chen, Wen 78  
 Chen, Xia 33, 79  
 Chen, Xin 57  
 Chen, Yasheng 21, 90  
 Chen, Yijia 32  
 Chen, Ying 103  
 Chen, Zhenhua 30, 31  
 Chen, Zhihong 42, 88  
 Chen, Zhou 41, 85, 100  
 Cheng, C. S. Agnes 26, 41, 59, 78  
 Cheng, Christine C. 26, 51, 107  
 Cheng, Jen-Fu 59  
 Cheng, Kang 100  
 Cheng, Mei 86  
 Cheng, Mengyao 18, 57  
 Cheng, Nam Sang 60, 72  
 Cheng, Qiang 33  
 Cheng, Xu 84  
 Cheng, Yu-Chen 71  
 Chenhall, Robert H. 48  
 Chesley, Dennis 29  
 Cheung, Joon Hei 44  
 Cheung, Yan-Leung 84  
 Cheynel, Edwige 43, 51, 87  
 Chi, Hsin Yi 71, 80, 111  
 Chi, Wuchun 56, 75, 110  
 Chia-Chiu, Peng 78  
 Chiang, Bea 100  
 Chiang, C. Catherine 59, 74  
 Chiang, Chia-Hsin 56, 75  
 Chiang, Hsiangtsai 33  
 Chien, Chin-Chen 33  
 Chien, Wen-Wen 103, 109  
 Chin, Chen-Lung 41, 52, 87, 102  
 Ching, Hong Yuh 21  
 Chiorean, Raluca 100  
 Chiou, Jeng-Ren 27  
 Chiu, An An 105  
 Chiu, Peng-Chia 76  
 Chiu, She-Chih 33, 83  
 Chiu, Tiffany 97  
 Chiu, Tzu-Ting 42, 79  
 Chiu, Victoria 97  
 Cho, Chi-Hoon 65  
 Cho, Hyungjin 71  
 Cho, Hyunkwon 55  
 Cho, Myojung 76  
 Cho, Young Jun 31  
 Choi, Ahrum 24, 84, 111  
 Choi, Eugene 17  
 Choi, Lyungmae 45, 108  
 Choi, Sera 71  
 Choi, Sunhwa 53  
 Choi, Won-Wook 65  
 Choo, Frederick 95  
 Chou, Ling-Tai (Lynette) 4  
 Chou, Shih-Chu 51  
 Christ, Mary Y. 21  
 Christensen, Anne 49, 66  
 Christensen, Brant 76, 85  
 Christensen, John 37, 38, 39  
 Christensen, Ted 68  
 Christodoulou, Demetris 86  
 Chu, Gregory M. 65  
 Chu, Jaeyon 103  
 Chu, Jenny 57  
 Chu, Yongqiang 75  
 Chui, Chin Man 68  
 Chuk, Elizabeth 4  
 Chung, Kwang-Hyun 76  
 Chung, Shifei 95, 97  
 Chung, Silver 50  
 Church, Kimberly 93  
 Churyk, Natalie T. 21, 67  
 Chyz, James A. 31, 43  
 Cianci, Anna M. 50  
 Cicon, Jim 103  
 Ciconte, William A. 31, 40, 85  
 Gifci, Mustafa 60, 100  
 Clausen, Thomas 40, 55, 83  
 Clements, Lynn H. 111  
 Clemons, Roy 55  
 Clubb, Colin 43  
 Coetzee, Stephen A. 83, 93  
 Cohen, Eric E. 39, 55  
 Cohen, Shira 42, 87, 108  
 Col, Burcin 52  
 Cole, Elizabeth 97  
 Coleman, Bryan 94  
 Collins, Daniel W. 22, 25, 43, 102  
 Collins, Denton 35  
 Colson, Robert H. 29  
 Compton, Ying 15  
 Cong, Yu 53, 67  
 Cook, Kirsten 19, 35  
 Cooper, Lauren 57  
 Cooper, Sue A. 60  
 Copat, Rafael 33  
 Core, John E. 79  
 Cornaggia, Kimberly 68  
 Cory, Suzanne N. 21  
 Costa, Patrícia de Souza 61  
 Costin, Claire 87  
 Countryman, Vanessa 15  
 Cox, Sharon 23  
 Crabb, Kelvie 93  
 Crawford, David L. 61  
 Crawford, Steven 79  
 Cready, William M. 40, 51  
 Creel, Timothy S. 108  
 Cross, Joann Noe 70  
 Crossler, Robert E. 23  
 Crossman, Anthony H. 106  
 Crosson, Susan 15  
 Crowley, Richard M. 78

## INDEX

- Crumbley, D. Larry 26, 51  
 Cruz, Natacha 111  
 Cuccia, Andrew D. 49  
 Cullinan, Charles P. 21, 51, 82, 90  
 Cumming, Douglas 18  
 Cunningham, Billie M. 12, 15, 55  
 Cunningham, Joseph P. 65  
 Cunningham, Lauren (Dreher) 18, 68  
 Cunningham, Lauren M. 19  
 Cuperus, Susann 94  
 Curatola, Anthony P. 88  
 Curtis, Asher 50, 52  
 Curtis, Mary 54  
 Curtis, Susan M. 23, 55  
 Cutler, Joshua 32
- D**
- D. Fehrenbacher, Dennis 82  
 D'Augusta, Carlo 106  
 da Silva, Fabio Pereira 110  
 da Silva, Sandra Maria Cerqueira 98  
 Dai, Daisy 108  
 Dai, Deming 80  
 Dai, Narisa 75  
 Dai, Xin 78, 88  
 Daily, Cynthia 96  
 Dambra, Michael 18, 25  
 Dame, University of Notre 27  
 Danaher, Mitch 29  
 Daneshfar, Alireza 58, 108  
 Daniel, Shirley J. 100, 110  
 Dao, Mai 26  
 Dargenidou, Christina 32  
 Darrough, Masako 59, 100  
 Das, Somnath 107  
 Daske, Holger 42, 63  
 Datta, Sudip 111  
 David, Joann 47  
 David, Parthiban 52  
 Davis, Dorothy 96  
 Davis, Gregory 23  
 Davis, Jon S. 15, 39  
 de Aguiar, Andson Braga 102  
 de Aquino, André Carlos Busanelli 100  
 de Kok, Ties 52, 71  
 de Souza, Adriana Cordeiro 99  
 de Zwaan, Laura 28  
 DeAngelis, Matthew David 106  
 Debreceny, Roger 45  
 Dechow, Patricia 57  
 Decker, Michael 40  
 Dedman, Elisabeth 87  
 Dee, Carol Callaway 49  
 Degaetano, Laurence 21  
 Degos, Jean Guy 39, 47  
 DeLange, Paul 28  
 Delis, Manthos 86  
 Delisle, Jared 103  
 Dellaportas, Steven 108  
 Deller, Carolyn 34, 82  
 Demek, Kristina 23, 72, 84  
 DeMelis, John 29  
 DeMello, James 52  
 Demere, Will 45  
 Demerjian, Peter 4, 15, 41, 49, 57  
 Demirkan, Sebahattin 108  
 Deng, Baijun 78  
 Deng, Jie 27  
 Deng, Justin 17  
 Deng, Mingcheng 27  
 Dereshiwsky, Mary 107  
 Desender, Kurt 75  
 Devos, Erik 56  
 DeVries, Delwyn 96  
 DeZoorf, F. Todd 113  
 Dhaliwal, Dan S. 87  
 Dharwadkar, Ravi 19, 52  
 Diamond, Michael A. 12, 15, 29  
 Diaz, Ana Maria 94, 96  
 Diaz, Jamie 31, 41, 85  
 Dichev, Iliia D. 46, 57  
 Dickins, Denise 96  
 Dickinson, Victoria 58  
 Dierynck, Bart 52  
 Dinh, Tami 59, 87  
 DioGuardi, Joseph 72, 108  
 Diser, Viktoria 27, 82  
 Dissanayake, Thusitha 108  
 Ditillo, Angelo 27  
 Domingo, Maria 111  
 Domino, Madeline A. 106, 108  
 Donelson, Dain C. 40  
 Dong, Lei 57  
 Dong, Nathan 19, 43  
 Dong, Wang 111  
 Donleavy, Gabriel D. 72  
 Donovan, John 32, 41, 49  
 Dorantes, Carlos-Alberto 71  
 Dorata, Nina T. 70  
 Dossal, Amir 48  
 Dou, Huan 101  
 Dou, Yiwei 69  
 Doukakis, Leonidas 86  
 Douthit, Jeremy 82  
 Dow, Kevin E. 26, 103  
 Dowdell, Thomas D. 100  
 Downen, Tom 17, 34, 46, 108  
 Downes, Jimmy F. 48  
 Draeger, Michelle 68, 74  
 Drake, Andrea 60  
 Drake, Katharine 40  
 Drum, Dawna 23, 34, 45, 53, 72, 74  
 Du, Chan 61, 96  
 Du, Hui 53, 61, 90  
 Du, Kai 69, 75  
 Du, Qianqian 110  
 Du, Xingqiang 41, 75  
 Dube, Svenja 70  
 Duellman, Scott 41  
 Dugan, Michael 80  
 Duh, Rong-Ruey 49  
 Duncan, Keith 91  
 Dunn, Cheryl L. 93  
 Dunne, Kathleen 93, 96

## INDEX

Duong, Hong Kim 44, 89  
 Duro, Miguel 32, 42  
 Durrant, Jon 48  
 Duru, Augustine 52  
 Dutta, Saurav 26, 53  
 Dye, Ronald A. 73  
 Dyson, Laurel 34  
 Dzurarin, Ann 23, 39, 54

### E

Eames, Michael 41  
 Easterday, Kathryn 69  
 Ebrahim, M. Shahid 67  
 Edmonds, Christopher 79  
 Edmonds, Mark 96  
 Efendi, Jap 105  
 Eger, Robert J. 19, 70  
 Ehinger, Anne C. 31, 50  
 Eiler, Lisa 100  
 El Hout, Rofayda 112  
 Elayan, Fayez 32  
 Elbayoumi, Ahmed F. 104  
 Elder, Randal J. 24  
 Elemes, Anastasios 68  
 Elgharbawy, Adel 103  
 El-Haj, Mahmoud 42  
 Ellahie, Atif 32, 42, 69  
 Eller, Christopher Kevin 55, 60  
 Elmahdy, Dina 51, 76  
 Elsas, Philip I. 34, 108  
 Elsey, Matt 73  
 Elshamy, Mostafa A. 44  
 Elsila, Anna 50  
 Elson, Raymond 95  
 Emerson, David J. 30, 35  
 Enache, Luminita 25, 51, 58  
 Enderich, Christoph 27, 71  
 Enes, Edgar 25  
 Enget, Kathy 53  
 Enomoto, Masahiro 103  
 Epstein, Barry Jay 29, 101  
 Epure, Mircea 75  
 Erickson, Matthew 32, 40  
 Erkens, David H. 24, 85  
 Ernstberger, Juergen 88  
 Ernstberger, uergen 109  
 Errichetti, Jacob 110  
 Ertan, Aytekin 32, 70, 87  
 Ertimur, Yonca 51  
 Estep, Cassandra 17, 43  
 Ettredge, Michael 42, 103  
 Eulerich, Marc 103  
 Evans III, John Harry 67  
 Evans, Chris 104

### F

Faasse, Jonathan 42  
 Fan, Hong 33, 44, 80  
 Fan, Nancy 97  
 Fan, Qintao 27  
 Fan, Weiguo 45, 61  
 Fan, Xiaohong 83

Fang, Junxiong 110  
 Fang, Ming 30, 74  
 Fang, Shunlan 18, 41, 60, 69  
 Farag, Magdy S. 106  
 Farahmita, Aria 52, 80  
 Farber, David 45, 56  
 Farewell, Stephanie 96  
 Farghaly, Marwa 111  
 Farina, Francis 51  
 Farkas, Maia 85  
 Farrar, Jonathan 28  
 Fasci, Martha 93  
 Faurel, Lucile 108  
 Favero, Luiz Paulo 80  
 Fay, Rebecca G. 73  
 Fedele, Micaela 73  
 Fedokovitz, Sheri 54  
 Fehrenbacher, Dennis D. 24, 83  
 Feigin, Alexey 112  
 Feinberg, Lee 54  
 Felix, Robert 68, 103  
 Felski, Elizabeth 97  
 Feng, Hsuan-Ling 59  
 Feng, Hua 75  
 Feng, Nancy Chun 103  
 Feng, Nancy Chung 19  
 Feng, Ruyun 25  
 Feng, Wang Jian 70  
 Fenske, Nils 65  
 Ferguson, Andrew 112  
 Fernandez-Feijoo, Belen 72  
 Fernando, Guy D. 86  
 Ferracuti, Elia 45  
 Ferrari, Mascia 17, 73  
 Ferreira, Denize Minatti 97, 98  
 Ferri, Fabrizio 33  
 Fessler, Nicholas J. 34  
 Field, Laura Casares 18  
 Files, Rebecca 85  
 Filho, Raimundo Nonato Lima 91  
 Filip, Andrei 101  
 Filzen, Joshua J. 87, 100  
 Fine, Jonene M. 106  
 Finley, Andrew 41, 67  
 Firk, Sebastian 33, 53  
 Firth, Michael 75  
 Fischer, Dov 79, 106  
 Fischer, Mary 21, 28, 33, 59, 112  
 Fish, Matthew 72, 89, 108  
 Fisher, Ingrid 72  
 Fitzgerald, Brian C. 24  
 Flesher, Dale L. 26, 44  
 Flesher, Tonya 39  
 Fletcher, Leslie B. 89  
 Floy, Eric 47  
 Fogarty, Timothy J. 17, 20, 24, 27, 28, 34, 35, 46, 72, 79, 90, 106, 111  
 Fogel-Yaari, Hila 79  
 Fok, Robert (Chi-Wing) 113  
 Fong, Wai-Ming 53  
 Forgione, Dana A. 85  
 Fornelli, Cindy 15



## INDEX

- Forst, Arno 19  
 Francis, Bill 30, 74, 103  
 Francis, Jere R. 41  
 Franke, Benedikt 75  
 Franklin, Mitchell 21, 94  
 Franzen, Laurel 50  
 Frawley, Jessica 34  
 Free, Clinton 26  
 Freedman, Martin 82  
 Friedman, Henry 51  
 Friedman, Mark Edward 34  
 Fu, Renhui 70, 89  
 Fuehrmeyer, James 29  
 Fuerman, Ross D. 103  
 Fujimura, Daijiro 108  
 Fujiyama, Keishi 79, 80  
 Fukukawa, Hironori 103  
 Fullerton, Rosemary 89  
 Funchal, Bruno 89
- G**
- Gabriel, E. Ann 72  
 Gaeremynck, Ann 50  
 Gago, Susana 90  
 Gainor, Mary Ella 91  
 Gal, Graham 34, 48, 72  
 Gallagher, Mike 39  
 Gallagher, Richard 40  
 Gallani, Susanna 20, 76  
 Gallimberti, Carlo M. 49, 76  
 Gal-Or, Esther 56  
 Gal-Or, Ronen 31, 49, 56  
 Gan, Huiqi 71, 109  
 Gandja, Serge Valant 103  
 Gangolly, Jagdish 29  
 Gant, Danielle 68  
 Gao, Fang 89  
 Gao, Feng 32, 42, 69  
 Gao, Janet 49  
 Gao, Lei 33, 82, 90  
 Gao, Minghua 101  
 Gao, Xinghua 111  
 Gao, Yu 25  
 Garcia, Francis 94  
 Garcia, Joanna 31  
 Garcia, Nohora E. 44  
 Garnsey, Margaret 72  
 Garza, Brent A. 31, 85  
 Gaynor, Greg 23  
 Gaynor, Lisa 4  
 Ge, Weili 18  
 Ge, Wenxia 33  
 Geerts, Guido L. 15, 23, 65  
 Geiger, Marshall 41  
 Geisler, Gregory 40  
 Gemoets, Leopoldo 98  
 Genç, Mustafa 99  
 Gendron, Yves 82  
 Gepp, Adrian C. B. 51  
 Ghai, Pranav 39  
 Ghani, Waqar I. 103  
 Ghannam, Samir 18  
 Ghazali, Muhammad Yahya 87  
 Ghicas, Dimitrios 86  
 Ghosh, Dipankar 71  
 Gierusz, Jerzy 97  
 Gifford, Richard H. 106  
 Gilkes, John 96  
 Gillette, Jacquelyn 32  
 Gilliam, Thomas A. 68  
 Gimbar, Christine 17  
 Giuliante, Carin 29  
 Givoly, Dan 69, 104  
 Glaeser, Stephen 69, 85  
 Glandon, Terry 107  
 Gleason, Cristi 50  
 Gleason, Cristi A. 18  
 Gleason, Kimberly C. 105  
 Glendening, Matt 40, 78, 87  
 Glostén, Lawrence 69  
 Glover, Jonathan C. 73  
 Glover, Steven 15, 47  
 Godigbe, Bright Gershion 68  
 Goel, Sunita 72, 93  
 Goessel, Rebecca 93  
 Golden, Joanna 20, 60, 67  
 Goldman, Nathan C. 40  
 Golubov, Andrey 58  
 Gomaa, Mohamed 53  
 Gomes, Gilvania de Sousa 46, 61  
 Goncharov, Igor 103  
 Gong, Guojin 17  
 Gong, Na 100  
 Gonzalez, Angelica 69  
 Gonzalez, Barbara 66  
 Gonzalez, George 17  
 Good, Kevin Joseph 88  
 Goodman, Colin 65  
 Gopalan, Yadav K. 32, 41, 76  
 Gordon, Elizabeth A. 48, 59, 88  
 Gordon, John Steele 12, 13  
 Gordon, Shawn J. 55  
 Goretzki, Lukas 60  
 Gornik-Tomaszewski, Sylwia 20, 53, 72  
 Goto, Akira 104  
 Govendir, Brett 48, 56, 59, 106  
 Graden, Bryan 44  
 Grafton, Jennifer 47  
 Graham, John R. 46, 78  
 Gramlich, Jeffrey 31  
 Grasso, Lawrence 34, 53, 89  
 Graves, Alesha 93  
 Gray, Glen L. 39, 74  
 Gray, Richard 29  
 Gray, Sidney J. 20, 79  
 Grayson, Michael M. 105  
 Green, Karen 60  
 Green, Peter 48  
 Green, T. Clifton 67  
 Greenwood, Margaret 59  
 Gregory 13  
 Grein, Barbara 4  
 Grenier, Jonathan H. 17, 24  
 Griffin, Paul 76

## INDEX

- Griffith, Andrew S. 58  
 Grimmer, Teri 88  
 Groff, James E. 105  
 Gros, Marius F. 89  
 Gross, Andrew 96  
 Grossman, Amanda M. 73  
 Grossman, Jason H. 65  
 Grottko, Markus J. 27  
 Groysberg, Boris 17  
 Gruskin, Mark 111  
 Gu, Zhaoyang 20, 52  
 Guan, Xinjiao 31, 100  
 Guan, Yue-Duan 33  
 Guan, Yuyan 88  
 Guay, Wayne 85  
 Guerreiro, Reinaldo 110  
 Guess, Aundrea Kay 21  
 Guest, Nick 78, 87  
 Guggenmos, Ryan D. 30  
 Gujarathi, Mahendra R. 47, 53, 95, 111  
 Gul, Ferdinand 31, 88  
 Gullkvist, Benita 96  
 Gunderson, Konrad 90  
 Gunn, Rita Nevada 31, 40  
 Guo, Feng 42, 74  
 Guo, Jun 33  
 Guo, Savannah 19, 60, 74, 84  
 Guo, Siyong 52  
 Guo, Ying 41  
 Gupta, Gaurav 97  
 Gupta, Keshav 45  
 Gurau, Calin 60  
 Gurskaya, Marina 88, 104  
 Gustafson, Matthew 18  
 Gutierrez, Elizabeth F. 52, 59  
 Gutsche, Robert 32  
 Guvemli, Batuhan 70  
 Guvemli, Oktay 70  
 Gyung, Daniel 51
- H**
- H, Robert 55  
 Ha, Mihye 106  
 Ha, Wonsuk 111  
 Haga, Jesper 86  
 Hageman, Amy 4, 47, 67  
 Hagendorff, Jens 69  
 Hagigi, Moshe 105  
 Haight, Tim 78  
 Hail, Luzi 23, 63  
 Hairston, Stephanie 82  
 Haislip, Jacob Z. 48, 67  
 Hales, Jeffrey 108  
 Hall, Curtis 41  
 Hall, Laura L. 98  
 Ham, Charles 58  
 Hamilton, Russ 74  
 Hammond, Kevin L. 26  
 Hampton, Clark 83  
 Han, Honglin 111  
 Han, Jie 40  
 Han, Jongsoo 55  
 Han, Lei 94  
 Han, Shipeng 44, 90, 103  
 Hanlon, Dean 31  
 Hann, Rebecca N. 86  
 Hann, Rebecca N. 50, 57  
 Hansen, Victoria 49, 67  
 Harding, Michelle 23  
 Harjoto, Maretno A. 21, 61, 82, 108  
 Harris, David 19  
 Harris, Erica E. 51, 70, 88  
 Harris, Ling 30, 55  
 Harris, Trevor 54  
 Hart, Matt 35  
 Harvey, Campbell R. 46, 78  
 Hasan, Iftekhar 30, 44, 74, 86  
 Hasan, Rajib 87  
 Hashimoto, Takashi 47  
 Hass, Lars 18  
 Hass, Susan 100  
 Hasuo, Satoshi 47  
 Hathorn, John 94  
 Hausserman, Cass 67  
 Haw, In-Mu 84  
 Hayes, Louise 21, 53  
 Haynes, Christine M. 75  
 He, Guanming 56, 82, 95, 97, 108  
 He, Jing 70  
 He, Li 56  
 He, Li-Jen 33  
 He, Shaohua 84  
 He, Wen 52, 59, 78  
 He, Yiyi 103  
 Healy, Paul 17, 54  
 Heaney, Richard 59  
 Heath, Rebekah 94  
 Hecimovic, Angela 108  
 Heflin, Frank 18, 70, 88  
 Hegazy, Mohamed A. 111  
 Heitger, Les E. 39, 54  
 Hellman, Niclas 79, 80  
 Henderson, B. Charlene 40  
 Henderson, Cassy D. 28, 100  
 Heninger, Bill 67  
 Hennes, Karen M. 50  
 Hennig, Jan Christoph 33  
 Henry, Elaine 59, 88  
 Heo, Kyongsun 108  
 Hepfer, Bradford 18  
 Herb, J. M. 105  
 Herda, David N. 100  
 Heron, Nicole M. 20, 45, 60  
 Hervé Stollowy 82  
 Herz, Robert H. 22, 48, 55  
 Hettler, Barry 19  
 Hickman, Leila Emily 30, 84  
 Higgins, Huang 47  
 Hillebrand, Christa 83  
 Hillegeist, Stephen 108  
 Hindi, Niitham M. 83  
 Hinkel, Timothy 41  
 Hinson, Yvonne 66  
 Hiramatsu, Kazuo 37, 38, 39, 47

## INDEX

- Hirose, Yoshitaka 104  
 Hirsch, Rina M. 15, 24  
 Hirth, Robert 29  
 Hitz, Joerg-Markus 71  
 Ho, Li-Chin Jennifer 80, 83, 105  
 Ho, Nam 31  
 Hoang, Hien 61  
 Hobson, L. Scott 47  
 Hocke, Sina 72  
 Hodder, Leslie 39  
 Hodgkinson, Robert 23, 39, 48, 54, 66  
 Hoelscher, Jamie 96  
 Hoermanseder, Stephanie 108  
 Hoerner, Sven 56  
 Hoffjan, Andreas 27  
 Hofmann, Christian 20, 82  
 Hogan, Chris E. 73  
 Hogan, Robert S. 18  
 Höglund, Henrik 86  
 Hojer, Cornelia Christiane 71  
 Holanda, Sandra S. P. 89  
 Holderness, Darin Kip 50  
 Holder-Webb, Lori 73  
 Hollie, Dana 17, 68, 88  
 Hollingsworth, Carl 106  
 Holmes, Grace 65  
 Holmes, Narita 95  
 Holt, Andrew 28, 29, 65  
 Holtzblatt, Mark 89  
 Holzman, Eric R. 58, 76, 87  
 Hong, Duanping 20, 60  
 Hong, Hyun A. 31, 32, 43, 104, 109  
 Hong, Joo Yeon 75  
 Hong, Keejae 18, 76  
 Hong, Ki Hoon 78  
 Honigsberg, Colleen 32, 87  
 Hooke, Gus 103  
 Hooper, Charles 54, 93  
 Hopwood, William 51  
 Hora, Bambi 21, 26, 49  
 Horne, Eric Robert 41  
 Hornok, Emily K. 44  
 Hoskin, Keith W. 19, 20, 26  
 Hossain, Sarowar 102  
 Houghton, Keith A. 66  
 Houmes, Robert 111  
 Houqe, Noor 20, 60, 89, 107  
 Houser, Kimberly 31  
 Hoyle, Joe 29, 47, 51  
 Hrazdil, Karel 28  
 Hsiao, Daniel F. 33, 61  
 Hsiao, Fujen Daniel 94  
 Hsiao, Jony 61  
 Hsiao, Li-Peng 27  
 Hsieh, Alice 99  
 Hsieh, Chia-Chun 26  
 Hsieh, Tien-Shih 84  
 Hsieh, Yung-Ming 30  
 Hsieh, Yu-Ting 85  
 Hsu, Audrey 88  
 Hsu, Hsiao-Tang 70, 88  
 Hsu, Hui-Wen 97, 104  
 Hsu, Wei 80  
 Hu, Bingbing 60  
 Hu, Danqi 46, 58, 70, 78  
 Hu, Nan 40  
 Hu, Tianyu 98  
 Hu, Yaqin 90  
 Hua, Shaowen 97  
 Huang, Allen 18  
 Huang, Chin-Hua 42  
 Huang, Henry 41, 82, 113  
 Huang, Hua-Wei 26  
 Huang, Jing 50, 84  
 Huang, Jingjing 42  
 Huang, Julie 68  
 Huang, Kelly 45, 58  
 Huang, Mengjie 19  
 Huang, Pingsun 102  
 Huang, Rong 33, 41, 52, 57, 59  
 Huang, Rui 58  
 Huang, Shaio Yan 105  
 Huang, Sterling 69  
 Huang, Ting-Chiao 27, 56  
 Huang, Wei 111  
 Huang, Xuan 26, 76  
 Huang, Xuerong 45, 71  
 Huang, Ying 18, 70, 79  
 Huang, Yu-Fang 101  
 Huang, Zhongwei 72  
 Huber, Marsha M. 55  
 Huber, Wm. Dennis 72, 88  
 Huerta, Esperanza 107  
 Huffman, Adrienna 50, 58, 68  
 Hughes, Carol 48  
 Hughes, Susan Boedeker 104  
 Hui, Kai Wai 18, 42, 57  
 Hukai, Dawn 57  
 Hull, Brad 65  
 Human, James 79  
 Hung, Shengmin 97, 100  
 Hung, Yushun 33, 71  
 Hunt, Allen K. 65  
 Hunter, Delroy 43  
 Huo, Kun 34, 45  
 Hurwitz, Helen 58, 86  
 Hussainey, Khaled 52  
 Hussin, Wan Nordin Wan 105  
 Hutchens, Michelle 42  
 Hutchins, Gerald L. 106  
 Hutchins, Rebecca 21, 28, 106  
 Hutchison, Paul D. 21  
 Hutton, Amy 26, 69  
 Hwang, Iny 89, 102, 106  
 Hyde, Becky 46  
 Hyeon, Jiwon 106  
 Hyun, Jeong-Hoon 60  
 Hyun, Soonchul 46
- Ibrahim, Adel Nematallah 23  
 Icochea, Satomi 102  
 Igou, Amy 54  
 Ikuta-Mendoza, Kim 17

## INDEX

Im, Chaechang 79  
 Imhof, Michael J. 111  
 Imperatore, Claudia 86  
 Inger, Kerry K. 21, 24, 48  
 Iqbal, Abraham 93, 95  
 Irving, Henry 39  
 Irving, Jim 31, 106  
 Isidro, Helena 71, 80  
 Iskandar-Datta, Mai 111  
 Islam, Shajul 89  
 Ito, Takeaki 21

### J

Jaafar, Aziz 67  
 Jabbour, Mirna 27  
 Jack, Lisa 97  
 Jackson, Andrew 43  
 Jackson, Mark A. 4, 100  
 Jadallah, Jadallah 72  
 Jaggi, Bikki 79  
 Jagolinzer, Alan 47, 58  
 Jain, Pawan 98  
 Jame, Russell 67  
 Jang, Jee In 44  
 Janvrin, Diane 15, 24, 54, 66  
 Jeffers, Agatha E. 21, 97, 109  
 Jenkins, Edmund L. 22  
 Jenkins, J. Gregory 17  
 Jenkins, Nicole Thorne 68, 87, 104  
 Jennings, Ross 70  
 Jeong, Seok Woo 56  
 Jermakowicz, Eva K. 88, 89  
 Jerman, Lambert 82  
 Jermias, Johnny 21, 90  
 Jessup, Carol M. 66  
 Ji, Xudong 101  
 Ji, Yan Yan 113  
 Jia, Weishi 43  
 Jia, Yonghong 111  
 Jia, Yuping 85  
 Jiang, George J. 111  
 Jiang, Jinglin 86  
 Jiang, John 49  
 Jiang, Qian (Grace) 82  
 Jimenez-Andrade, Jesus Rodolfo 27  
 Jin, Byunghoon 69  
 Jizi, Mohammad 112  
 Johl, Shireenjit 31  
 John, Kose 17  
 Johnson, Bret 18  
 Johnson, E. Scott 18  
 Johnson, Joseph 84  
 Johnson, Leigh R. 73  
 Johnson, Nicole 27  
 Johnson, Patricia 47, 96  
 Johnson, W. Bruce 18  
 Johnston, Beverly 94  
 Johnston, Derek 31  
 Johnston, Joseph A. 19, 26, 48, 84  
 Jones, Daniel 5, 53  
 Jones, Erlinda 4  
 Jones, Joanne C. 53

Jones, Keith T. 73  
 Jorgensen, Bjorn N. 43, 58, 59  
 Joseph, George 28, 89, 110  
 Joshi, Mahesh 104  
 Judd, J. Scott 56  
 Jung, Boochun 41, 44  
 Jung, Jay Heon 70  
 Jung, Kyoung Chol 56  
 Jung, Michael 26  
 Jung, Woon-Oh 102, 112  
 Justice, Scot 113  
 Juvenal, Denise Silva Ferreira 33, 45, 51, 58, 97

### K

Kachelmeier, Steven J. 17, 24, 27  
 Kadach, Igor 86  
 Kalagnanam, Suresh 90  
 Kalelkar, Rachana 85  
 Kalis, Virginia 94, 96  
 Kallunki, Juha-Pekka 111  
 Kalogirou, Fani 52  
 Kama, Itay 60  
 Kanagaretnam, Kiridaran 44, 70, 75  
 Kane, David 15  
 Kang, Chao 25  
 Kang, Fei 106  
 Kang, Helen 89  
 Kang, Jun-Koo 70  
 Kang, Minjung 106  
 Kang, Tony 48  
 Kannan, Yezen 105  
 Kaplan, Robert S. 30  
 Kaplan, Steve 55, 101  
 Kaplan, Zachary 58  
 Kapoor, Manmohan Rai 46  
 Kara, Mehmet Cemil 56  
 Karamanou, Irene 109  
 Karim, Khondkar D. 60  
 Karim, Khondkar E. 30, 75, 82, 109  
 Karolyi, Stephen A. 32, 42, 70  
 Kartapanis, Antonis 89  
 Kaspereit, Thomas 20, 84  
 Katz, Sharon P. 32  
 Kaumanns, Sebastian 71  
 Kawada, Brett 49  
 Kawashima, Kenji 104  
 Ke, Bin 19, 88  
 Ke, Yun 111  
 Kedia, Ben L. 100  
 Kedia, Simi 50  
 Kelly, Patrick 72, 82, 90  
 Kelly, Peter 70  
 Kepler, John 85  
 Kern, Sara 26  
 Kerr, Jon N. 20  
 Kerr, Stephen G. 66  
 Kerstein, Joseph 82, 109  
 Keshk, Walied 40  
 Keung, Ching Tung 42  
 Keung, Edmund 109  
 Key, Kimberly 65  
 Khallaf, Ashraf 93

## INDEX

- Khan, Shahid Ali 59, 80  
 Khan, Urooj 41, 69  
 Khattak, Mohay ud din 89  
 Khavis, Joshua 56  
 Khurana, Inder K. 43, 85, 102  
 Kilic, Emre 69  
 Killian, Larita 72, 93  
 Kim, Bum Joon 52  
 Kim, Byungki 41  
 Kim, Dong Wuk 89  
 Kim, Heedong 50  
 Kim, Hyun Ah 56  
 Kim, Hyun Pyo 109  
 Kim, Hyungtae 104  
 Kim, Hyunpyo 21  
 Kim, Incheol 71, 74  
 Kim, Ja 87  
 Kim, Jae B. 43, 78  
 Kim, Jaewoo 24, 43, 86  
 Kim, Jeong-Bon 42, 43, 86, 109  
 Kim, Jinhwan 78  
 Kim, Jonghwan 45, 60  
 Kim, Jung Hoon 89, 112  
 Kim, Kyonghee 40  
 Kim, Margaret H. 41, 49  
 Kim, Mindy Hyo Jung 41, 84  
 Kim, Robert 42  
 Kim, Sangwan 57  
 Kim, Sarah 17  
 Kim, Seil 18, 57  
 Kim, Sunyoung 53  
 Kim, Taewoo 21  
 Kim, Young 107  
 Kim, Young Jun 27, 112  
 Kim, Yura 107  
 Kimbro, Marinilka Barros 28, 54, 60, 65  
 Kimbrough, Michael D. 25, 70, 85  
 King, Gail Hoover 15, 54, 66, 93  
 King, Thomas A. 26, 55, 109  
 Kingsley, Christopher 65  
 Kinkela, Katherine 94  
 Kipp, Peter 24, 30, 40, 74  
 Kirk, Donald J. 22  
 Kirschenheiter, Michael Timothy 43, 69  
 Kirstein, Marina 83  
 Kittsteiner, Thomas 27  
 Klein, April 25  
 Kleinman, Gary 71, 106  
 Klevsky, Elena 34  
 Klymenova, Anya V. 42, 78, 86  
 Knapp, Carol Ann 24  
 Knapp, Michael Chris 24  
 Knechel, Robert 80  
 Knudstrup, Michael 111  
 Ko, Chun-You 60  
 Kobussen, Glen Preston 90  
 Kocakulah, Mehmet C. 109  
 Koch, Sebastian 89  
 Kogan, Alexander 34, 99  
 Koh, Kevin 97  
 Kohlbeck, Mark 72  
 Kojima, Koji 89  
 Kok, Ties de 44  
 Kolesnik, Katarzyna 97  
 Kolvakh, Oleg 91  
 Komal, Bushra 25  
 Kong, Sophie X. 106  
 Konraht, Jonatan Marlon 104  
 Konstantinidi, Eirini 32  
 Konstantinidi, Theodosia 58  
 Koo, David S. 19, 79  
 Koo, Kwangjoo 45  
 Koo, Kwangjoo (K. J.) 27  
 Koonce, Lisa 17  
 Kopita, Anastasia 109  
 Kopp, Lori S. 17  
 Koreff, Jared 90, 106  
 Kossentini, Anas 52  
 Kotey, Bernice 90  
 Koutney, Colin Q. 40  
 Kowalczyk, Tammy 95, 98  
 Kraft, Pepa 57  
 Kranacher, Mary-Jo 28  
 Kravet, Todd 43, 69  
 Krawczyk, Kathy 63, 73  
 Kremmin, Joleen 67  
 Krieger, Kevin 109  
 Krishna Moorthy, Lakshmana K. 58, 85  
 Krishnan, Gopal 68, 71  
 Krull Jr., George W. 46  
 Kuang, Yu Flora 25  
 Kubata, Adrian 42  
 Kubick, Thomas 24, 104  
 Kubota, Keiichi 52  
 Kuglin, Christine L. 28, 94  
 Kulp, Susan 5  
 Kumar, Gaurav 52  
 Kumar, Kuldeep 51  
 Kumas, Abdullah 41  
 Kuo, Tsuilin 100  
 Kuperstein, Pamela 56, 67  
 Kuroki, Makoto 59  
 Kusano, Masaki 59  
 Kuselias, Stephen 72  
 Kusnadi, Yuanto 89  
 Kutcher, Lisa 31  
 Kuter, Mikhail 70, 88, 104  
 Kwon, Chad 40, 61  
 Kwon, Sewon 53  
 Kwon, Shin 98  
 Kwon, Soo Young 56  
 Kyung, Hangsoo 43
- L**
- Labelle, Real 82  
 Labro, Eva 30, 54  
 Lacina, Michael J. 89  
 Lafond, C. Andrew 72  
 Lai, Cheng 33, 80, 88, 110  
 Lai, Shaojuan 41  
 Lai, Shufang 100  
 Lai, Shu-Miao 57  
 Laird, Brian K. 34  
 Lakmana, Indrarini 82

## INDEX

- Lam, Kevin 53  
 Lam, Marco 67  
 Lam, Pauline 94  
 Lambert, Sherwood L. 109  
 Lambertides, Neophytos 43  
 Lamboy-Ruiz, Melvin A. 24, 88  
 Land, Hunter 86  
 Landry, Steven 95  
 Landsman, Wayne R. 23, 37  
 Landuyt, Ben W. Van 24  
 Lang, Mark H. 37  
 Lanis, Roman 48, 106  
 Lao, Brent 45  
 Lapsley, Irvine M. 19, 58, 59  
 Lara, Juan Manuel Garcia 32  
 Larson, Melissa 47  
 Lassar, Sharon 39  
 Lassila, Dennis 56  
 Lauck, John 30  
 Laux, Bob 29  
 Law, Dave 93  
 Lawrence-Benedict, Heather 72  
 Lawson, Brad 57  
 Lawson, Raef A. 40  
 Lazdowski, Yvette 20, 44, 79, 90  
 Leach-López, Maria A. 107  
 Leaby, Bruce A. 72  
 Lechner, Thomas A. 4, 27  
 Lee, B. Brian 28, 89  
 Lee, Brandon Byungwhan 32  
 Lee, Cheol 109  
 Lee, Dongyoung 44, 48, 70  
 Lee, EunJu 60  
 Lee, George 112  
 Lee, Hakyin 43  
 Lee, Hanna 70  
 Lee, Hsien-Li 20  
 Lee, Hua 20, 85  
 Lee, Hye Seung 101  
 Lee, Jan-Zan 75  
 Lee, Jay Junghun 60  
 Lee, Jenny Jung-wha 106  
 Lee, Jiho 56  
 Lee, Jimmy 50  
 Lee, Jong Eun 75, 109  
 Lee, Joo Hyung 82  
 Lee, Joonil 85, 111  
 Lee, Kyungha (Kari) 68  
 Lee, Lian Fen 68  
 Lee, Mary 106  
 Lee, Picheng 30  
 Lee, Seok-Young 30  
 Lee, Seung Won 25  
 Lee, Su Jeong 112  
 Lee, Sunghan (Sam) 19, 31, 32, 45, 76  
 Lee, Sungsil 55  
 Lee, W. Eric 21, 60  
 Lee, Woo-Jong 41, 59, 71, 102, 106  
 Lee, Yen-Jung 101  
 Lee, Yi-Tsung 113  
 Lee, Yong Gyu 42, 109  
 Lee, Yoojin 24  
 Leece, Ryan 79  
 Lefflar, Charles J. 95  
 Lehavay, Reuven 60  
 LeHKamp, Jenna 65  
 Lehmann, Nico 71  
 Lei, Lijun (Gillian) 20, 84  
 Leidner, Jacob Justus 56  
 Leisenring, Jim 66  
 Leitch, Shona 28  
 Leite, Rodrigo de Oliveira 100  
 Leitter, Zheng 17  
 Leo, Nancy J. 108  
 Leuz, Christian 63  
 Lev, Baruch 29, 32, 86  
 Levasseur, Michel 110  
 Levi, Shai 41, 76  
 Lewellen, Christina 49, 56, 84  
 Lewellen, Jonathan 69  
 Lewis-Western, Melissa 49, 50, 68  
 Li, Bin 52, 69  
 Li, Chihua 50  
 Li, Congcong 18, 26, 86  
 Li, Feng 57  
 Li, Jennifer 32  
 Li, Li 68  
 Li, Lingxiang 86  
 Li, Na 18, 79  
 Li, Ningzhong 18, 79  
 Li, Oliver Zhen 100  
 Li, Pei 79  
 Li, Qin 58  
 Li, Reeyarn 18  
 Li, Shihong 96  
 Li, Shiyu 98  
 Li, Shu-Hsing 45  
 Li, Shuo 78  
 Li, Siyi 69  
 Li, Tao 25  
 Li, Tiemei 33, 80  
 Li, Ting 78  
 Li, Valerie 52  
 Li, Wanli 104  
 Li, Wen 104  
 Li, Xi 71, 86  
 Li, Xiao 33  
 Li, Xiao Amanda 59  
 Li, Xiaoxi 86  
 Li, Xinlei 41  
 Li, Xu 41, 85  
 Li, Xudong 56  
 Li, Yang 110  
 Li, Yifan 87  
 Li, Zheng 56  
 Lian, Lishuai 80  
 Liang, Chia-Chen 33  
 Liang, Chuchu 18, 25, 49, 78, 85  
 Liang, Jia-Wen 101  
 Liang, Min Hui 83  
 Liang, Yi 30, 67  
 Liao, Hsiu-Mei 75  
 Liao, Qunfeng 61, 104  
 Liao, Yi-Hsing 85

## INDEX

- Liou, Bo-Tsang 101  
 Libby, Theresa 67  
 Lien, Donald 88  
 Lightner, Sharon 66  
 Lill, Jeremy B. 45  
 Lillis, Anne 47  
 Lim, Chu Yeong 59, 86  
 Lim, Edwin 31, 112  
 Lim, Jee-Hae 48  
 Lim, Sonya S. 70  
 Lim, Youngdeok 104  
 Lima, Gerlando A. S. F. de 52  
 Limato, Jeffrey 100  
 Lin, An-Ping 25, 76, 79  
 Lin, Beixin Betsy 21, 71, 106  
 Lin, Bin 103  
 Lin, Chan-Jane 85  
 Lin, Hsuan-Chu 33  
 Lin, Jerry 95  
 Lin, Jing 88  
 Lin, Karen Jingrong 30, 80, 88  
 Lin, Steve W. 32, 59, 89  
 Lin, Yi-Hung 27, 56  
 Lin, Yi-Mien 87  
 Lin, Ying-Fen 59  
 Linden, Christophe M. Van 78  
 Lindsay, R. Murray 30, 90  
 Ling, Qianhua 44  
 Ling, Zhejia 19, 42, 50, 69  
 Linsmeier, Thomas J. 23, 29, 39, 55, 66  
 Linthicum, Cheryl 59  
 Lippman, Ellen J. 65, 88  
 Lisic, Ling 18, 42  
 Litt, Barri 91  
 Little, John E. 65  
 Liu, Cathy Zishang 41, 106  
 Liu, Chi-Chun 55  
 Liu, Chih-Liang 57, 68, 87, 98  
 Liu, Fang-Chun 102  
 Liu, Hanni 78, 112  
 Liu, Harrison 106  
 Liu, Kun 67, 83  
 Liu, Li-Lin (Sunny) 85  
 Liu, Ling 40  
 Liu, Linxiao 75  
 Liu, Manlu 30  
 Liu, Michelle 43  
 Liu, Pei-Yi 41, 87  
 Liu, Qi 72  
 Liu, Qingqing 106  
 Liu, Shirley 43, 50, 87, 112  
 Liu, Sophia 88  
 Liu, Su-Ping 25  
 Liu, Wu-Po 26  
 Liu, Xiaotao Kelvin 25  
 Liu, Xin-Ming 84  
 Liu, Xuejiao 41, 68, 75  
 Liu, Yin 109  
 Liu, Zhujun 98  
 Livingstone, Jane 28, 48  
 Ljungqvist, Alexander 20  
 Lloyd, Cynthia B. 110  
 Lobanova, Inna 79  
 Lobo, Gerald J. 41, 42, 43, 44, 52, 56, 67, 68, 69, 76, 80, 101  
 Lock, Brandon 67  
 Lockhart, Brandon 24, 104  
 Loftus, Serena 34, 67  
 Lohwasser Jr., Eric 41, 88  
 Lombardi, Danielle R. 25  
 Long, James H. 23  
 Lopatta, Kerstin 20  
 Lopez, Dennis M. 56, 101  
 Lopez, Harold 98  
 Lopez, Tom 107  
 Lora, Mayra I. 105  
 Loraas, Tina M. 15, 23  
 Lotz, Juliane 78  
 Loughran, Timothy 55  
 Louis, Henock 43  
 Lovata, Linda 93  
 Loving, Suzette 95  
 Lowe, D. Jordan 67  
 Lowensohn, Suzanne H. 28  
 Lowry, Michelle René 27, 71  
 Lu, Hsueh-Tien 109  
 Lu, Louise 58  
 Lu, Siyu 82  
 Lu, Wei 101  
 Lu, Xiaoyan 80  
 Lu, Yuzhu 106  
 Lucianetti, Lorenzo 30, 45  
 Lukas, Christian 72, 101  
 Lundholm, Russell 76  
 Luo, Dan 61  
 Luo, Danglun 80, 102  
 Luo, Jianchuan 109  
 Luo, Shaodong 106  
 Luo, Shuqing 50  
 Luo, Ting 33  
 Luo, Yan 86  
 Luther, Judy 54, 66  
 Lyle, Matthew 25, 69, 87  
 Lynch, Edward 95  
 Lys, Thomas Z. 40
- M**
- Ma, Chen 52  
 Ma, Jiameng 109  
 Ma, Le 86  
 Ma, Matthew 78  
 Ma, Paul 19  
 Ma, Shuai (Mark) 23, 49, 68  
 Ma, Tao 18, 75  
 Ma, Xiaoxuan 103  
 Ma, Yan 45  
 Macciocchi, Daniele 79  
 MacDonald, Leo 44  
 Machado, Esmael Almeida 99  
 Mackenzie, Thomas 66  
 Macve, Richard H. 20  
 Madadian, Oveis 83  
 Maggina, Anastasia 104  
 Magro, Anne M. 49

## INDEX

- Mahenthiran, Sakthi 20  
 Mahmood, M. Adam 98  
 Mahmoudian, Fereshteh 28  
 Mahoney, Lois S. 5, 21  
 Mai, My 28  
 Majerczyk, Michael 27, 82  
 Majors, Tracie 24  
 Mak, Chun Yu 71  
 Mak, Jenny 65  
 Makar, Stephen 102  
 Maksy, Mostafa M. 34, 45, 71, 80  
 Malaescu, Irina 17, 23, 72  
 Malgwi, Charles 79  
 Malina, Mary 23  
 Malone, Charles 94, 97  
 Mamo, Kaleab 18, 25  
 Manchiraju, Hariom 69, 85  
 Mandell, Aaron J. 90  
 Manley, Sydnee 107  
 Mantzke, Kate 65  
 Mao, Juan 75  
 Maragno, Lucas 88, 98  
 Marcinko, David 26  
 Marginson, David 97, 108  
 Marinoni, Marco Angelo 104  
 Marinovic, Ivan 19  
 Marley, Robert 17, 24, 112  
 Marques, Ana 79  
 Márquez-Illescas, Gilberto 90  
 Marra, Antonio 86  
 Marsh, Treba 112  
 Marsha M. Huber 93  
 Marshall, Nathan T. 76  
 Marsoem, Rafi A. S. 52  
 Martikainen, Minna 107  
 Martin, Gregory W. 56, 85  
 Martin, Hannah 26  
 Martin, Xiumin 50  
 Martinez, Antonio Lopo 52, 67, 89, 107  
 Martínez-Jerez, F. Asís 27, 82  
 Martinov-Bennie, Nonna 25, 108  
 Marudas, Nicholas 107  
 Mary E. Barth 32  
 Mascha, Maureen Francis 21, 24  
 Mascitelli, Bruno 104  
 Maso, Lorenzo Da 44  
 Mason, Paul 56  
 Massel, Norman 68  
 Massey, Dawn W. 28, 60  
 Matherne, J. Louis 39  
 Mathis, Mollie 48  
 Matolcsy, Zoltan Paul 18, 59  
 Matsumoto, Dawn 18  
 Matsunaga, Steve R. 31  
 Mauck, Nathan A. 109  
 Mauldin, Shawn 72  
 Mauler, Landon 33  
 Mayer, Roger 103  
 Mayer, Roger W. 30, 44, 107, 109  
 Mayhew, Brian 57  
 Mayse, Adrian L. 98  
 Mazza, Tatiana 85  
 Mburu, Henry K. 82, 90  
 McAllister, Michelle 49  
 McAnally, Mary Lea 29  
 McCarthy, Irene N. 28  
 McCarthy, Sean 85  
 McCarthy, William E. 65  
 McClure, Ross 48, 106  
 McCoy, Christopher Earl 21, 30, 83, 107  
 McCoy, Nicole R. 112  
 McDonald, Bill 55  
 McKay, Jade 28  
 McKenna, Kelly 94  
 McMeeking, Kevin P. 88  
 McMullin, Jeff Lawrence 50, 57  
 McPhee, Gregory 34, 45  
 McWilliams, Jerry 107  
 Meade, Janet A. 55  
 Meckfessel, Michele Dawn 21, 35, 67  
 Meeks, Aisha G. 112  
 Mehran, Hamid 15  
 Mehta, Mihir 60  
 Meier, Christian 34  
 Meinhoewel, Max 104  
 Meißner, Fabian 74  
 Melessa, Sam 25  
 Melessa, Samuel 18  
 Meli, Diego Bevilacqua 80  
 Mellon, Mark J. 24  
 Mennecke, Brian E. 110  
 Menon, Rahul 68  
 Merigo, Jose M. 98  
 Merino, Barbara 4, 19, 29  
 Merkley, Kenneth 49  
 Meyer, Matthias 72  
 Meyer, Michael J. 63, 73  
 Meyer, Teresa S. 63, 73  
 Mezon, Linda 66  
 Michael J. Lacinia 28  
 Michalowicz, Mike 96  
 Michel, Mary 96  
 Mikhail, George 39, 47  
 Miihkinen, Antti 44, 107  
 Mikkonen, Jenni 111  
 Miklos A. Vasarhelyi 53  
 Milbach, Lauren 24  
 Milian, Jonathan A. 50  
 Miller, Brian Paul 23, 50  
 Miller, Cathleen L. 21, 67, 79  
 Miller, Fabienne 33  
 Miller, Fabienne 47  
 Miller, Gregory S. 33, 69  
 Miller, William F. 21, 65, 72, 108  
 Miller-Nobles, Tracie 15, 47, 94  
 Mills, Lillian 29  
 Mills, Lillian F. 40  
 Minas, John 104  
 Minker, Marc 55  
 Mintchi, Natalia 44  
 Mintchik, Natalia 80  
 Mintz, Steven M. 90  
 Miranti, Paul J. 44, 79  
 Mirchandani, Vinnie 12



## INDEX

- Mirchandano, Vinnie 13  
 Mishra, Birendra 48  
 Mitchell, W. Timothy 20, 30  
 Mitra, Ranjan Kumar 89  
 Mitra, Santanu 57, 68, 90, 110  
 Mo, Caihua 33, 88  
 Mo, Kyoungwon 104  
 Mock, Theodore J. 63  
 Moehrle, Stephen 13  
 Moffitt, Kevin 55  
 Mohamed, Ehab K. A. 104  
 Mohan, Fonseka 75  
 Mohapatra, Partha 52  
 Moldovan, Rucsandra 25  
 Moll, Jodie 82  
 Monem, Reza 20, 107  
 Monroe, Gary S. 102  
 Montague, Norma R. 73  
 Moorthy, Lakshmana Krishna 42  
 Moraes, Marcelo Botelho C. 80  
 Moreland, Keith 73  
 Morino, Tatsuaki 80  
 Morley, Julia Eva 74  
 Moroney, Robyn 24  
 Morrill, Janet B. 109  
 Moser, Henrik 84  
 Moser, William J. 107  
 Motta, Fábio Pereira 107  
 Mouaaouy, Florian El 88  
 Moulang, Carly 55  
 Moulton, Pamela C. 113  
 Moy, Melissa 59  
 Mubako, Grace 75, 109  
 Muehlmann, Brigitte W. 44, 53, 59, 93  
 Mueller, Tobias 71, 80  
 Mukai, Ichiro 47  
 Mulder, Arnica 79  
 Mumi, Atthaphon 89  
 Munter, Helen 15  
 Munter, Paul 47  
 Murad, Ali 103  
 Murakami, Yutaro 19  
 Murcia, Fernando D. 80, 98  
 Murcia, Flávia 98  
 Muriel, Leah 57  
 Murphy, Frank 74  
 Murphy, Pamela 29  
 Musaelyan, Artem 104  
 Musazi, Buagu 67  
 Muslu, Volkan 17, 58  
 Mutlu, Sunay 32, 41  
 Mynatt, Patricia 76
- N**
- Nafti, Olfa 103  
 Nagy, Albert L. 57  
 Naidu, Dharmendra 112  
 Naiker, Vic 31  
 Nakano, Makoto 89  
 Nakao, Silvio Hiroshi 80  
 Nakaoka, Takayoshi 113  
 Nakashima, Masumi 52  
 Nallareddy, Suresh 69  
 Nam, Giseok 79  
 Nam, Hye Jeong 98  
 Nam, Jonathan 76  
 Nam, Jonathan (Sangwook) 78  
 Nan, Lin 27  
 Nanda, Dhananjay 71, 80  
 Nanda, Vikram 86  
 Nara, Saori 43  
 Naranjo, Patricia 69  
 Narasimhan, Ramesh 95, 97  
 Naro, Gerald 60  
 Nash, Jonathan 75  
 Nasution, Eliza Fatima 59  
 Natarajan, Ram 82  
 Nate M. Stephens 4  
 Nathan, Siva 20  
 Naughton, James 25, 51  
 Navissi, Farshid 31, 112  
 Naymark, Samuel 109  
 Nazari, Jamal Aldin 21, 28  
 Ndicu, Martin 98  
 Neel, Michael 76  
 Neely, Daniel 19, 59  
 Negash, Minga 29  
 Nehme, Rabih 112  
 Nehmer, Rob 21, 34  
 Nelson, Mark 47  
 Neri, Marc Peter 31, 90, 104  
 Nesbitt, Wayne L. 31, 84  
 Nessa, Michelle 24  
 Neubert, Max Frederik 101  
 Neururer, Thaddeus 76  
 Newman, Andrew 34  
 Newmark, Richard 55, 93  
 Newton, Ashley 70  
 Ng, Hooi Ying 57  
 Ng, Jeff 43  
 Ng, Jeffrey 32, 42  
 Ngan, Sai-Chung 55  
 Nganga, Camilla Soueneta Nascimento 98  
 Nguyen, Hoang Huy 50  
 Nguyen, Nick 26  
 Nicholls, Curtis 4, 51  
 Nichols, D. Craig 43, 86  
 Nickell, Erin 88  
 Nienhaus, Martin 104  
 Nikolaev, Valeri 57  
 Nilsson, Henrik 111  
 Njoroge, Joyce 83  
 Njoroge, Phillip Kamau 70  
 Nkansa, Porschia 112  
 No, Won Gyun 74  
 Noel, Christine Z. J. 65  
 Nolder, Christine 15  
 Noma, Mikiharu 43  
 Nouri, Hossein 79, 111  
 Nova, Silvia Pereira de Castro Casa 34, 61, 91, 98, 99  
 Novoselov, Kirill E. 84  
 Nowland, John 19  
 Nuhoglu, Nur Irem 101  
 Núñez-Nickel, Manuel 90

## INDEX

Nwaeze, Emeka 112

### O

O'Brien, Patricia 66  
 O'Bryan, David 26  
 O'Callaghan, Susanne 95  
 O'Connell, Brendan 110  
 O'Connor, Neale G. 27  
 O'Leary, Daniel 5, 21, 54, 74  
 O'Reilly-Allen, Margaret 96  
 Obermaier, Robert Johannes 27, 34  
 Ockabol, Fahrettin 39, 47  
 Ogneva, Maria 86  
 Oh, Hyung il 43, 87  
 Oh, Jungsuk 106  
 Oh, Peter S. H. 24, 31, 78, 85  
 Oh, Seungbin 57, 59, 60  
 Ohn, Heejin 26, 43  
 Ohnuma, Hiroshi 59  
 Ojo, Marianne 85, 98  
 Oldroyd, David 19  
 Oliveira, Jose Dutra 46  
 Oliver, Elizabeth 4  
 Olson, Adam 76  
 Olsson, Per 70  
 Omar, Ayishat 67  
 Omer, Thomas C. 29, 56, 100  
 Oppenheimer, Henry 82  
 Ormazabal, Gaizka 32  
 Ortegren, Marc 17, 30  
 Ortmann, Regina 84  
 Osma, Beatriz Garcia 32  
 Osmani, Mohamad 83  
 Osterheld, Karen K. 28  
 Othman, Hakim Ben 52  
 Ott, Christian 43  
 Ousseini, Djibrilla Moussa 103  
 Outslay, Edmund 31  
 Ouyang, Bo 104  
 Oveis, Madadian 28  
 Owens, Joel 17  
 Owhoso, Vincent 79  
 Owusu-Ansah, Stephen 104  
 Oz, Seda 69, 76  
 Ozden, Burcu 99

### P

Pacelli, Joseph 18, 25, 32, 49, 76  
 Pacini, Carl 51  
 Packard, Heidi A. 53  
 Padia, Nirupa 29  
 Pae, Jinhan 103, 108  
 Pae, Su Jin 17  
 Paek, Wonsun 21  
 Pagach, Donald Patrick 20  
 Paik, Daniel Gyung 32  
 Palm, Chrisann T. 28  
 Palmon, Dan 79  
 Palumbo, Riccardo 105  
 Pan, Gary 53  
 Pan, Hunghua 43  
 Pan, Jing 69, 78

Pan, Lee-Hsien 33  
 Pandher, Gurupdesh 109  
 Pandit, Shail 69  
 Panggabean, Tota 72, 90  
 Park, Han-Up 45, 76, 82  
 Park, Hyungshin 70  
 Park, Jin Dong 82  
 Park, Jung Eun 68  
 Park, KoEun 104  
 Park, Kunsu 75, 84, 109  
 Park, Lyndon 47  
 Park, Myung S. 109  
 Park, Sung-Jin 20, 56  
 Parlak, Deniz 101  
 Parra, Fernando 98  
 Parsons, Linda 59  
 Pasch, Timur 53  
 Patelli, Lorenzo 60  
 Pathak, Jagdish 109  
 Patrick, Paige 52, 53  
 Paugam, Luc 52, 82  
 Paul, Jomon 44  
 Pawlicki, Amy 39  
 Payne, Jeff 75  
 Paz, Veronica 113  
 Pazmandy, Gregory P. 59  
 Pearson, Tim 66  
 Pecha, David 85  
 Pei, Hang 101  
 Penalva, Fernando 32  
 Peng, Emma 53  
 Peng, Huoshu 101  
 Peng, Xiaoxia 45, 53  
 Penman, Stephen Harland 39  
 Pepinelli, Rita de Cássia Camargo 105  
 Pereira, Raynolde 40, 85  
 Perez, Savannah 65  
 Pernsteiner, Aimee 23, 34, 72  
 Perreault, Stephen 28  
 Persson, Anh 31  
 Persson, Martin Emanuel 44  
 Peterson, Amanda N. 70, 79  
 Petherbridge, Julie 56, 70, 107  
 Petkevich, Alex 112  
 Petrides, Yanira 107  
 Pettinicchio, Angela 42, 50  
 Petutschnig, Matthias 67, 108  
 Pevzner, Mikhail 80, 87  
 Peyravan, Leila 33, 86  
 Pfitscher, Elisete Dahmer 98  
 Phan, Duc 61  
 Phan, Duc Hong Thi 104  
 Phillips, Brandis 68  
 Phillips, Cynthia R. 70  
 Phillips, Fred 29, 45, 53  
 Phyllis, Mo Lai Lan 17  
 Pierce, Spencer 26  
 Pierri Junior, Marcelo Antonio 105  
 Pilato, Biagio 28, 95  
 Pincus, Karen V. 13, 40, 66  
 Pinsker, Robert 30, 48  
 Pinto, Ana 79

## INDEX

Pinto, Seema 65  
 Pirrone, Maria 28  
 Pisciotto, Kevin 18  
 Pitman, Marshall K. 105  
 Pittman, Jeffrey 41  
 Plumlee, Marlene 18, 43  
 Polinski, Paul 23  
 Pollard, Troy J. 58  
 Ponte, Vera M. R. 89  
 Popadak, Jill 78  
 Porter, Christine 31, 75  
 Porter, Jason 48  
 Pott, Christiane 109  
 Potter, Chase Michael 58  
 Powley, William 87  
 Prachyl, Cheryl L. 112  
 Prather-Kinsey, Jenice 61  
 Prawitt, Douglas F. 37  
 Precourt, Elena 21, 82, 91  
 Prencipe, Annalisa 112  
 Previts, Gary J. 26  
 Prevost, Andrew 112  
 Price, S. McKay 103  
 Prober, Larry 93  
 Prott, Martin 88  
 Pryde, Campbell 39  
 Puertas-Lamy, Monica Lopez 75  
 Puhakka, Mikko 111  
 Pummerer, Erich 84  
 Pundrich, Gabriel 112  
 Puri, Lakshmi 63, 64, 66  
 Purohit, Neel Kamal 45, 51, 59, 89  
 Putnam, Karl 98  
 Pyzoha, Jonathan S. 17, 34

### Q

Qi, Baolei 44  
 Qiao, Zheng 97, 100  
 Qin, Bo 25  
 Qin, Juan 75, 109  
 Qiu, Yue 109  
 Qu, Hong 17, 73  
 Qu, Tianshu 25, 75  
 Qu, Wen 101  
 Qu, Xiaohui 110  
 Quan, Ying 40  
 Quayes, Shakil 89, 110  
 Quick, Reiner 109  
 Quinn, Phillip 24, 42, 78  
 Quirin, Jeffrey J. 26  
 Quosigk, Benedikt 44, 79

### R

Rabier, MaryJane R. 26, 85  
 Radcliffe, Vaughan S. 26, 44, 90  
 Radhakrishnan, Suresh 85, 112  
 Radtke, Robin 60  
 Raghunathan, Srinivasan 48  
 Ragothaman, Srinivasan 83, 95  
 Rahman, Asheq R. 52, 112  
 Rahman, Md Jahidur 17  
 Rahman, Nafis 76

Rahman, Shofiqur 56  
 Rai, Atul 109  
 Rainey, Steve 54  
 Rajgopal, Shivaram 15, 46, 50, 69, 78  
 Rakestraw, Joseph R. 48, 71  
 Ramakrishnan, Ram 76  
 Ramalingegowda, Santhosh 75, 78, 79  
 Ramamoorti, Sridhar 29, 101  
 Raman, K. K. 56, 60, 68, 85, 112  
 Ramasubbu, Narayan 67  
 Ranasinghe, Tharindra S. 69  
 Rane, Scott G. 40  
 Raney, Robert 78  
 Ranjeeni, Kumari 112  
 Rankin, Kathy 105  
 Ransopher, Tad D. 34  
 Rao, Arundhati 109  
 Rao, Hema 58  
 Rao, Sunita S. 70, 89  
 Rapley, Eric 30  
 Raschke, Robyn 15, 23, 54  
 Rashid, Harun 84  
 Raskin, Rachel 93  
 Raval, Vasant 29  
 Raval, Vivek 58  
 Rayson, Paul 42  
 Reback, Chuck 97  
 Reed, Brad 96  
 Reed, Don 48  
 Reffett, Andrew 4, 17  
 Rego, Sonja 42  
 Reichelt, Kenneth J. 41, 57, 68, 85, 103  
 Reid, Lauren 39  
 Reinking, Jeff 15, 53, 83  
 Reinstein, Alan 21, 67, 101, 105, 112  
 Reitenga, Austin 90  
 Reiter, Sara A. 28, 105  
 Ren, Helen 82  
 Ren, Mengbing 56  
 Ren, Sunqian 57  
 Resutek, Robert 69  
 Reusen, Evelien 34  
 Revak, Adam 23  
 Rezaee, Zabihollah 19, 20, 90, 101, 103  
 Rhodes, Adrienne 50, 69, 76  
 Riaz, Zahid 103  
 Ribeiro, Alexandre Castro 89  
 Ricci, Michael 25  
 Richardson, Grant 106  
 Richardson, Vernon J. 48, 67  
 Rickett, Laura K. 109  
 Ricketts, Robert 39  
 Rigsby, John T. 51, 90  
 Rigsby, John Thomas 20  
 Riley, Jennifer 98  
 Riley, Richard 66  
 Riley, Tracey 99  
 Riotto, Joseph 105  
 Risler, Sheri 47  
 Robb, Alastair 48  
 Robb, Sean 106  
 Roberts, Andrea Alston 44

## INDEX

- Roberts, Diane H. 20  
 Roberts, Michael 39  
 Robinson, Dahlia 41, 43, 57, 85  
 Robinson, Michael 43, 85  
 Robinson, Shani N. 100  
 Roebuck, Peter 74  
 Rogers, Alan 107  
 Rogo, Rafael 18, 51, 76  
 Roland, Kristin 57  
 Romero, Silvia 21, 72, 74, 95, 97  
 Roohani, Saeed 110  
 Rosati, Pierangelo 105  
 Rosenbaum, Allan 28, 94  
 Roshto, Patricia 96  
 Rosner, Rebecca L. 49, 96  
 Ross, Stephanie 49  
 Rossi, John D. 48, 89, 93  
 Rotaru, Kristian 83  
 Rothenberg, Naomi 84  
 Rouen, Ethan 42, 70  
 Rountree, Brian 43  
 Rover, Suliani 97  
 Roychowdhury, Sugata 68  
 Rozenbaum, Oded 43, 87  
 Ruch, George 90  
 Ruchi, Thomas G. 25, 31, 32, 42  
 Rucsandra Moldovan 101  
 Ruiz, Silvia 72  
 Ruksapol, Thanadol 112  
 Rutledge, Robert W. 82  
 Ryan, Tim 22  
 Ryou, Ji Woo 43  
 Ryu, Sang-Lyul 30
- S**
- S. W. Bissessur 103  
 Saavedra, Daniel 43, 49, 86  
 Sabin, Gregory L. 91  
 Sadka, Gil 32  
 Sadowski, Susan 94, 98  
 Safdar, Irfan 112  
 Sage, Judith A. 34, 45, 72, 96  
 Sage, Lloyd G. 72, 96  
 Saha, Amitav 89  
 Sain, Jagjit S. 52  
 Sakai, Ayami 112  
 Sakuma, Yoshihiro 98  
 Sakurada, Joe 59  
 Salama, Feras Mohamed 60  
 Salas, Jesus M. 101  
 Salem, Bilal Ahmad El 25  
 Salter, Stephen B. 89  
 Sami, Heibatollah 110  
 Sanada, Masatsugu 51  
 Sanchez, Elubian 98  
 Sanchez, Maria 93, 96  
 Sanders, Donna Elaine 91  
 Sandino, Tatiana 34  
 Sangster, Alan 70  
 Santana, Maria Eduarda Gomes 61  
 Santos, Edilene S. 89, 105  
 Sarath, Bharat 85  
 Sargent, Carol Springer 25, 34, 101  
 Sargiacomo, Massimo 88  
 Sato, Shun 80  
 Saucedo, Gabriel 40, 83, 84  
 Saunders, K. Kelli 67  
 Sautner, Rhoda 94  
 Savage, Arline 61  
 Savoy, Steven 78  
 Saxton, Gregory 99  
 Scalan, Genevieve 23, 56, 67  
 Scarlat, Elvira Alexandra 67  
 Schaberl, Philipp 107  
 Schaefer, Tammie 30  
 Schain, Kate Emily 33  
 Schenk, Niklas 109  
 Schiemann, Frank 111  
 Schmardebeck, Roy 19  
 Schmidt, Florian 109  
 Schmidt, Jaime J. 17  
 Schmidt, Torben 53  
 Schmitt, Donna Bobek 23  
 Schmulian, Astrid 83, 93  
 Schneible, Richard 86  
 Schneider, Georg Thomas 74, 84  
 Scholze, Andreas 74  
 Schonberger, Bryce 50  
 Schöndube, Jens Robert 101  
 Schroeder, Joseph H. 76  
 Schuhmacher, Karl 34, 72  
 Schulman, Liora 68  
 Schulz, Axel K. D. 82, 83  
 Schulz, Jan-Frederic 32  
 Schutte, Maria Gabriela 87  
 Schwartz, Zachary 28  
 Scott, Cathy J. 30, 48, 55, 66  
 Seavey, Scott 68  
 Seay, Emily 96  
 Sedatole, Karen 30  
 Seetharaman, Ananth 83  
 Segal, Benjamin 41  
 Segal, Dan 41  
 Seidel, Timothy 75  
 Seidman, Leslie 39, 47  
 Seidman, Leslie F. 22  
 Seit, Barbara 71  
 Seitz, Barbara 59  
 Seki, Koreyoshi 103  
 Sellers, Keith 66  
 Sellers, R. Drew 72  
 Sen, Kaustav 52, 80  
 Sen, Pradyot K. 107  
 Seo, Hojun 50  
 Seow, Poh-Sun 53  
 Seran-Luu, Thuy 60  
 Setyaningrum, Agustin 80  
 Sextroh, Christoph Johann 42, 78  
 Shahid, Abdullah 87  
 Shaikh, Sarah 43  
 Shalev, Ron 86  
 Shan, Yaowen 59  
 Shankaraman, Venky 53  
 Shanthikumar, Devin 76, 86

## INDEX

- Shao, Liang 106  
 Sharp, Nathan 23  
 Shaw, Kenneth W. 40, 105  
 Shawver, Tara J. 21, 110  
 Shawver, Todd A. 91, 94, 110  
 She, Guoman 102  
 Sheehan, Norman T. 53  
 Sheibany, Iman 76  
 Shen, Milton 74  
 Shen, Rui 110  
 Sheneman, Amy Genson 42, 88  
 Sheng, Hsia H. 105  
 Sherwood, Matthew 75, 103  
 Shevlin, Terry 24, 54  
 Shi, Binqian 80  
 Shi, Cathy R. 51  
 Shi, Linna 19  
 Shi, Yin 112  
 Shieh, Cassandra Wen Si 24  
 Shih, Michael 101  
 Shiiba, Atsushi 19  
 Shim, Tae Sup 17  
 Shimada, Yoshinori 59  
 Shin, Haeyoung 28  
 Shin, Ilhang 44  
 Shin, Jae Yong 53, 60  
 Shin, Jee-Eun 45, 76  
 Shipman, Jonathan E. 43  
 Shivakumar, Lakshmanan 24  
 Shoaf, Victoria 71  
 Shohfi, Thomas 31, 58, 101  
 Showalter, D. Scott 23, 39, 47, 53, 54, 63, 73, 84  
 Shroff, Nemit 32  
 Shroff, Pervin 23  
 Shu, Qing 40, 67, 85  
 Shu, Sydney Qing 31  
 Shukeri, Siti Norwahida 105  
 Shyu, Hawfeng 68  
 Si, Yi 24, 31, 75  
 Siciliano, Gianfranco 112  
 Sidgman, Juergen 4  
 Sidhu, Baljit K. 58, 87  
 Sierra, Greg 96  
 Sikka, Prem 112  
 Sikochi, Anywhere 58, 85  
 Silge, Lisa 82  
 Silliman, Benjamin R. 28  
 Silska-Gembka, Sylwia 97  
 Silva, Alexandre 25  
 Silva, Felipe Bastos Gurgel 32  
 Silva, Flavia A. M. 105  
 Sim, Dalice 88  
 Sim, Geoffrey 52  
 Sim, Khim L. 88  
 Simões, Jorge 25  
 Simon, Chad 17, 24, 55  
 Simonov, Andrey 85  
 Simpson, A. Stoyanova 86  
 Sinclair, Debra 51  
 Singer, Zvi 41, 56  
 Siougle, Georgia 86  
 Siraj, Ibrahim 71, 75, 78  
 Siregar, Dona 111  
 Siregar, Sylvia 59  
 Skomra, Justyna 101  
 Skousen, Cliff 89  
 Sledgianowski, Deb 53  
 Sletten, Ewa 51  
 Sloan, Dawn 97  
 Sloan, Richard G. 12  
 Smeal, Lucia Nasuti 34  
 Smith, Antoinette 18  
 Smith, Christy 19  
 Smith, Deborah 105  
 Smith, Jason 17  
 Smith, Katherine Taken 26  
 Smith, Kecia W. 24  
 Smith, Kenneth 4  
 Smith, Kenneth J. 30, 35  
 Smith, L. Murphy 4  
 Smith, Lance 21  
 Smith, Murphy 26  
 Smith, Pamela C. 88  
 Smith, Rod 48  
 Smith, Sondra L. 84  
 Smith, Tom 57  
 So, Eric C. 78, 87  
 Soh, Dominic 25  
 Sohail, Tashfeen 101  
 Solsma, Lori 83  
 Soltani, Bahram 110, 113  
 Soltes, Eugene 33  
 Song, Hakjoon 110  
 Song, Liang 44, 89, 103  
 Song, Qian 108  
 Song, Wei-Ling 105  
 Song, Xiaoxiao 80  
 Song, Yunling 113  
 Sonu, Catherine Hyejung 111  
 Sorensen, James E. 40  
 Sougiannis, Theodore 86  
 Souza, J. L. 21, 26  
 Spiropoulos, Helen 18  
 Spraakman, Gary 79  
 Sridharan, Suhas A. 42, 51, 76  
 Srinidhi, Bin 89  
 Srinivasan, Suraj 33  
 Srivastava, Anup 18, 25, 33, 51, 57  
 Srivastava, Rajendra P. 55, 83  
 Staehle, Martin 110  
 Stallworth, Lynn 98  
 Stanfill, Alan 68  
 Stanley, Charles W. 20, 52, 90  
 Stathopoulos, Konstantinos 18  
 Steckel, Rudolf 105  
 Steckel-Berger, Gabriele 105  
 Steele, Logan B. 69  
 Stefaniak, Chad M. 101  
 Steffen, Thomas 18, 42  
 Stein, Mitchell J. 26, 44  
 Steinhorst, Curt 46  
 Stephens, Nate M. 96  
 Stephenson, Sandria S. 61, 83, 94  
 Stern, Myles 39

## INDEX

Stevens, Douglas E. 108  
 Stevenson, Neil 48  
 Stewart, Bryan 49  
 Stewart, Trevor 34  
 Stice, Derrald 42  
 Stice, Earl K. 42, 45, 96  
 Stice, Han 42  
 Stice, James D. 45  
 Stice-Lawrence, Lorien 42, 46, 50  
 Stittle, John 112  
 Stocks, Kevin D. 40  
 Stojkovic, Nikolina 109  
 Stokes, Donald 75  
 Stolberg, Mary 98  
 Stollowy, Hervé 52, 82  
 Stone, Dan 24, 55  
 Stoner, Greg N. 88, 91  
 Stoumbos, Robert 70  
 Stout, David E. 40  
 Stout, David E. 29, 63  
 Stout, Kevin 15  
 Stouthuysen, Kristof 34  
 Strauss, Erik 60  
 Strauss, Ronald 28, 74  
 Strydom, Maria 55  
 Stubben, Stephen 78  
 Su, Barbara 32, 76  
 Su, Nai-Hui 105  
 Subrahmanyam, Vijaya 107  
 Suca, Nadja 31  
 Sudbury, Austin 42  
 Sugahara, Satoshi 113  
 Suh, Chungwoo 23  
 Suh, James 23  
 Suh, SangHyun 60, 75, 86, 105  
 Suk, Inho 25  
 Sul, Edward 27  
 Sullivan, Carol 94, 95  
 Sun, Amy 67  
 Sun, Estelle 76  
 Sun, Huey-Lian 67, 110  
 Sun, Jinghui 44  
 Sun, Junqin 107  
 Sun, Kevin Jialin 20  
 Sun, Li 45, 60, 71, 113  
 Sun, Lili 103  
 Sun, Ting 53  
 Sun, Xiaojie Christine 68  
 Sun, Yan 42, 58, 83  
 Sunder, Jayanthi 51  
 Sunder, Shyam 55, 66, 73  
 Sundvik, Dennis 86  
 Sunwoo, Hee-Yeon 102  
 Sutherland, Tracey 4  
 Sutton, Steven 90  
 Swaney, Amy 98  
 Swanger, Susan 67  
 Swanson, Edward 25  
 Swanson, Zane 90  
 Sweeney, John T. 21  
 Sy, Aida 39, 47, 82, 83, 88, 102, 113  
 Szerwo, Brandon 49, 84

## T

Taffler, Richard 56, 82  
 Taffkov, Ivo 34  
 Tahoun, Ahmed 69  
 Tai, Chia-Wei 27  
 Takada, Tomomi 113  
 Takasu, Yusuke 89  
 Takeda, Fumiko 80  
 Takehara, Hitoshi 52  
 Takeshima, Sadaharu 107  
 Tama-Sweet, Isho 100  
 Tan, Christine 53  
 Tan, Gan-Hup 53  
 Tan, Hongping 58, 70  
 Tan, Hwee Cheng 40  
 Tan, Kim 95  
 Tan, Liang 75  
 Tan, Weiqiang 75, 84  
 Tanaka, Gustavo 45, 102  
 Tang, Alex P. 82  
 Tang, Chao 76  
 Tang, Feng 26, 32  
 Tang, Jiali 105, 110  
 Tang, Jielong 98  
 Tang, Leo 79  
 Tang, Michael 70, 78  
 Tang, Song 20  
 Tang, Tanya 99  
 Tanyi, Paul N. 57  
 Tao, Lei 59  
 Tapis, Gregory 94  
 Taplin, Ross 93  
 Tarazi, Amine 44  
 Tarca, Ann 15, 59, 71  
 Tardelli, Renan 21  
 Tareq, Mohammad 20, 60  
 Tarrant, Ian 17, 49  
 Tartaroglu, Semih 111  
 Tarurhor, Emmanuel M. 79  
 Tas, Nihat 99  
 Tate, Stefanie L. 88  
 Taylor, Eileen Z. 67, 98  
 Taylor, Gary K. 107  
 Tefre, Elise 104  
 Teng, Haimeng 74  
 Teoh, Siew Hong 76  
 Terando, William D. 110  
 Terrell, Katie L. 95  
 Tervo, Wayne 105  
 Terzani, Simone 44  
 Thakor, Anjan 15  
 Tharindra S.Ranasinghe 43  
 Thomas, Charles R. 30  
 Thomas, Jalynn 40, 95  
 Thomas, John R. 94  
 Thomas, Wayne 23, 66, 85  
 Thompson, Meredith 65  
 Thomsen, Martin 103, 104  
 Thorne, Linda 21, 23, 28  
 Tian, Gaoliang 31, 40, 61, 73, 75  
 Tietz, Russell 48  
 Tietz, Wendy 15, 28, 48

## INDEX

Tillery, Susan 55  
 Timoshenko, Lev 24, 25  
 Tinker, Anthony 39, 47, 83, 102, 113  
 Tittton, Luiz Antonio 46  
 Tokar, Mary 15, 39, 66  
 Tokuga, Yoshihiro 51, 55  
 Tomasetti, Jennifer 51  
 Ton, Karen 51, 85  
 Tong, Naqiong 102  
 Tong, Xiaoxiao 33  
 Toste, hiago 21  
 Tov, Omri Even 32  
 Towara, Thilo 109  
 Toynbee, Sara 18, 26  
 Trainor, Joseph E. 70  
 Tremols, Emely 65  
 Trimble, Madeline 60  
 Trinkle, Brad 23, 93  
 Trombetta, Marco 90, 102  
 Trompeter, Greg 106  
 Tronnes, Per Christen 57  
 Trotman, Ken T. 40  
 Troy, Carmelita 106  
 Trude, Laura 100  
 Trueman, Brett 19  
 Truong, Phong 87  
 Trussel, John M. 19, 44  
 Tsai, Liu-Ching 60, 104  
 Tsai, YuLing 89  
 Tsao, Shou-Min 109  
 Tschakert, Norbert 49, 66  
 Tseng, Chia-Hsuan 87  
 Tseng, Kevin 42  
 Tseng, Yee-Chy 111  
 Tseng, Yijie 50, 102  
 Tsui, David 85  
 Tsui, Stephanie 71  
 Tuna, Irem 69, 78  
 Tuo, Ling 101  
 Turel, Ahmet 99  
 Turel, Asli 99  
 Turner, Elizabeth H. 80  
 Turner, Michael C. 40, 56, 78  
 Twedt, Brady J. 18, 50  
 Tyler, Jonathan 34  
 Tyson, Thomas 19  
 Tyson, Tom 89  
 Tzu-Ting 17

## U

Uchida, Hirofumi 113  
 Udeh, Ifeoma 56  
 Ulrich, Mark M. 95  
 Umlai, Mohamed 103  
 Urcan, Oktay 24  
 Usrey, Spencer C. 94

## V

V. Chen, Jason 57  
 Vaidyanathan, Ganesh 90  
 Valentine, Kristen 17  
 Van Caneghem, Tom 28, 83

Van der Laan Smith, Joyce 32  
 Van Linden, Christophe M. 105  
 van Pelt, Victor 52  
 van Triest, Sander 103  
 van Zijl, Tony 20, 60  
 Vance, Marshall 45, 82  
 Vansant, Brian 48  
 Vasarhelyi, Miklos A. 34, 55, 66, 83, 97  
 Vega, Jose "Jay" 100, 101  
 Velury, Uma 80  
 Venkatachalam, Mohan 69  
 Venter, Elmar 90  
 Verbeeten, Frank H. M. 53  
 Verdi, Rodrigo S. 32, 63, 79, 87  
 Vergaue, Skrålan 50, 86  
 Vermeer, Beth 79  
 Vermeer, Thomas 79  
 Versano, Tsahi 19  
 Vicente, Cristina 19, 58  
 Vicente, Ernesto Fernando Rodrigues 104  
 Vijayaraghavan, Rajesh 17, 33, 76, 86  
 Vinyard, Jason 21  
 Viosca, Chuck 72  
 Viscelli, Therese 23  
 Vitalis, Adam 17, 24  
 Voeller, Dennis 75  
 Voulgaris, Georgios 69  
 Vulcheva, Maria I. 52  
 Vysotskaya, Anna 91

## W

Wachira, Mumbi 71  
 Wagenhofer, Alfred 15  
 Wahid, Aida Sijamic 19, 51  
 Wakabayashi, Toshiaki 113  
 Wakefield, James 34, 45  
 Walker, John P. 95  
 Walker, Julie 44  
 Walker, Martin 18, 42  
 Wall, Joseph Michael 24  
 Wallace, Dana 60, 78  
 Wallace, Linda 45  
 Walther, Larry 66  
 Wang, Alan 45  
 Wang, Annika Yu 57  
 Wang, Bin 32  
 Wang, Changjiang 75  
 Wang, Chao En 102  
 Wang, Chaoen 99  
 Wang, Chen-Chin 20  
 Wang, Chong 75, 82, 104  
 Wang, Daphne 111  
 Wang, Dechun 85  
 Wang, Fangjun 107  
 Wang, Haiping 50  
 Wang, Hsiaowen 49  
 Wang, Husan 60  
 Wang, Isabel 49  
 Wang, Jianling 21, 61  
 Wang, Jin 58  
 Wang, Jingjing 44, 59  
 Wang, Jiwei 44, 59

## INDEX

- Wang, Justin 33  
 Wang, K. Philip 25, 49  
 Wang, Ke 43  
 Wang, Kemin 86  
 Wang, Laura W. 27  
 Wang, Li 102  
 Wang, Qian 42  
 Wang, Rencheng 78  
 Wang, Shan 18  
 Wang, Tawei 48  
 Wang, Wei 19, 41, 43  
 Wang, Wenfeng 25, 74  
 Wang, Wenming 84  
 Wang, Xiaohong 32  
 Wang, Xu (Frank) 83, 113  
 Wang, Xuanzi 107  
 Wang, Yunsen 99  
 Wang, Zheng 42  
 Wang, Zhi 52  
 Wang, Zhihong 67, 84  
 Wang, Zigan 103  
 Wardhani, Ratna 59, 80  
 Warfield, Terry D. 39  
 Warne, Rick 17  
 Warsame, Hussein 56, 80  
 Warsono, Sony 93, 113  
 Watanabe, Olena V. 32, 42  
 Watrin, Christoph 103  
 Watson, Luke 107  
 Watson, Marcia 26  
 Watty, Kim 28  
 Waymire, Gregory B. 30, 55  
 Waymire, Tammy 4  
 Webb, Thomas Z. 94  
 Weber, David 58  
 Weber, Janis 96  
 Weber, Jill 101  
 Weber, Joseph 51  
 Webster, John C. 75  
 Webster, Robert L. 26  
 Weerakkody, Vishanth 83  
 Wegener, Matthew 82  
 Weintrop, Joseph 20  
 Weiskirchner-Merten, Katrin 110  
 Welch, Kyle 51  
 Welker, Mike 70  
 Wells, Kara 50  
 Wells, Michael 15, 47  
 Wells, Peter 48  
 Wen, He 70  
 Wen, Xiaoyan 27  
 Wen, Yi Chieh 102  
 Weng, Pei-Yu 44  
 Weng, Tzu-Ching 71, 80, 111  
 Wengler, Donald C. 24  
 Wentzel, Kristin 72  
 Werner, Edward M. 50  
 West, Ashley Nicole 56  
 West, Timothy 65  
 Westin, Stu 94  
 Whang, Eunbin 30  
 Wheatley, Clark M. 27, 80  
 Wheaton, Mark 110  
 Wheeler, Patrick 23  
 Whipple, Benjamin C. 18  
 Whisenhunt, Amber 49  
 White, Brian 17  
 White, Roger McNeill 51, 79, 101  
 Whitworth, James D. 105  
 Whyte, Ann Marie 102  
 Widener, Sally 60  
 Wiebe, Zac 24  
 Wiecek, Irene 47  
 Wieczynska, Maria 27, 52  
 Wiegmann, Leona 60  
 Wieland, Matt 31, 76  
 Wijayana, Singgih 20, 51  
 Wilcox, Preston 66  
 Wilfert, George 47  
 Wilford, Amanda 103  
 Wilkin, Carla L. 48  
 Wilkins, Anne M. 84, 113  
 Willcox, Preston 66  
 Wille, Sulise 99  
 Williams, Andy 48  
 Williams, Christopher D. 37, 41  
 Williams, Devin 49, 68  
 Williams, Jan 29  
 Williams, Paul 105  
 Williamson, Michael G. 27  
 Williamson, Russell 26, 75  
 Willis, Veronda 91  
 Wilson, Adriane 96  
 Wilson, Brian 96  
 Wilson, G. Peter 12, 15  
 Wilson, Ryan 24  
 Wines, Graeme 28  
 Winn, Amanda M. 46  
 Wirtz, Dieter 103  
 Wittenberg-Moerman, Regina 41  
 Wöhrmann, Arnt 82  
 Wolfe, Christopher J. 24  
 Wolff, Michael 33, 53  
 Wong, Leon 57  
 Wong, Paul A. 25, 43  
 Wong-On-Wing, Bernard 57, 84  
 Wongsunwai, Wan 19, 69  
 Wood, David A. 4, 39, 67  
 Wright, Michael 80  
 Wright, Nicole 83  
 Wright, Sue 58  
 Wu, Anne 52, 100  
 Wu, Biyu 40, 51, 68  
 Wu, Donghui 20  
 Wu, Eliza 78  
 Wu, Fengyun 93, 96  
 Wu, Hai 58  
 Wu, Jingjing 33, 88  
 Wu, Kean 30, 89, 90  
 Wu, Pei-Shuan 80  
 Wu, Peng 33  
 Wu, Qiang 30, 74, 78, 103  
 Wu, Shing-Jen 75, 110  
 Wu, Shu-Hsing 89



## INDEX

Wu, TsingZai 70  
 Wu, Tung-Hsien 105  
 Wu, Wan-Ting 86  
 Wulandari, ETTY Retno 59  
 Wygal, Donald 29  
 Wysocki, Peter 80

### X

Xia, Yun 53  
 Xiang, Meifang 113  
 Xiao, Fenglong 109  
 Xiao, Jason J. 19  
 Xiao, Steven Chong 86  
 Xie, Fujiao 100, 110  
 Xie, Hong 102  
 Xie, Lingmin 107  
 Xie, Xinmei (Lucy) 85  
 Xie, Yuan 57  
 Xin, Hua 33, 43, 56  
 Xu, Crystal 41  
 Xu, Guoquan 102  
 Xu, Haoran 85, 100  
 Xu, Hongkang 75  
 Xu, Luying 107  
 Xu, Shawn 30, 110  
 Xu, Shuolei 107  
 Xu, Xiaolu 49  
 Xu, Xin 53, 99, 102  
 Xu, Yang 49

### Y

Yacht, Carol 55  
 Yaekura, Takashi 80  
 Yamada, Tatsumi 15, 47  
 Yamaguchi, Tomoyasu 103  
 Yan, Wenjia 68  
 Yang, Bei 27  
 Yang, Daniel 102  
 Yang, Daoguang 60, 110  
 Yang, David 41  
 Yang, Holly 4, 51  
 Yang, Jun 50  
 Yang, Rong 30  
 Yang, Seunghee 71  
 Yang, Xing 18, 32  
 Yang, Ya-wen 82  
 Yang, Ziyun 79  
 Yao, Li 58  
 Yao, Wei-Ren 78, 87, 102  
 Yapa, Premasiri 61, 108, 110  
 Yardley, Jennifer 80  
 Yazawa, Kenichi 102  
 Ye, Chunlai 49  
 Ye, Sun 89  
 Yebba, Alfred A. 24, 41  
 Yeh, Shu 60  
 Yeh, Yaying Mary Chou 78, 102  
 Yen, Ju-Chun 45  
 Yeung, Ira 69  
 Yi, Lin 69  
 Yim, Andrew 49  
 Yim, Sang-Giun 59, 107

Yin, Cheng 34, 41  
 Yin, Jennifer 60, 107  
 Yohn, Teri Lombardi 18, 76  
 Yoneyama, Masaki 55  
 Yong, Kevin Ow 86  
 Yoo, Choong-Yuel 41, 70  
 Yoo, Yong Keun 48  
 Yoon, Kyunghee 74  
 Yoon, Sungwook 32  
 Yost, Ben 32  
 You, Haifeng 42  
 Young, Alex 78  
 Young, Chaur-Shiuh 60, 70, 104  
 Young, Danqing 71  
 Young, Donald 67  
 Young, Glen 25  
 Young, Michael 107  
 Young, Steven 42  
 Yu, Chuan 58, 87  
 Yu, Chun Chan 70  
 Yu, Dongning 58  
 Yu, Gwen 69  
 Yu, Hai-Chin 99  
 Yu, Hung-Chao 56, 84  
 Yu, Ji 82, 90  
 Yu, Kun 105  
 Yu, KyungHwa 59  
 Yu, Lin-Hui 49  
 Yu, Shaokun (Carol) 68, 88  
 Yu, Wayne 26  
 Yu, Yan 113  
 Yu, Yang 30  
 Yu, Yangxin 73  
 Yu, Yong 18, 70, 75  
 Yuan, Qingbo 49  
 Yuan, Xiaoli 99  
 Yuan, Yuan 73  
 Yue, Heng 33  
 Yuen, Chi Kwan Katherine 72  
 Yuen, Desmond 44  
 Yurko, Amy J. N. 67  
 Yurova, Yuliya 108  
 Yust, Christopher 76

### Z

Zaidi, Syed K. 113  
 Zaima, Janis K. 105  
 Zamora, Valentina L. 84  
 Zang, Yoonseok 31  
 Zaro, Claudio Soerger 99, 102  
 Zaro, Elise Soerger 99  
 Zarowin, Paul 32  
 Zekany, Kay 96  
 Zeng, Colin Cheng 59  
 Zeng, Yachang 85  
 Zeng, Yamin 89  
 Zhang, Bill Sanjian 80  
 Zhang, Bo 100  
 Zhang, Bohui 59  
 Zhang, Dan 76  
 Zhang, Dana 67, 101  
 Zhang, Gaoqing 43

## INDEX

- Zhang, Gongfu 40  
Zhang, Guochang 18  
Zhang, Guohua 110  
Zhang, Huai 104  
Zhang, Huili 101  
Zhang, ibo 23  
Zhang, Jieying 84  
Zhang, Jing 41, 50, 71  
Zhang, Joseph 60, 103, 113  
Zhang, Joseph H. 45, 84  
Zhang, Junsheng 89  
Zhang, Li 51, 86  
Zhang, Liandong 40  
Zhang, Min 85  
Zhang, Ran 70, 100  
Zhang, Ray 51  
Zhang, Ruijun 99, 102  
Zhang, Shanshan 80  
Zhang, Suning 87  
Zhang, Weina 52  
Zhang, Xia 110  
Zhang, Xiaojun 19  
Zhang, Xinmin 110  
Zhang, Yan 102  
Zhang, Yao 42  
Zhang, Yinglei 76  
Zhang, Yiyang 57  
Zhang, Yu 105  
Zhang, Yu (Tony) 78  
Zhang, Yue 106  
Zhang, Zhuoran 110  
Zhao, Fang 28, 90  
Zhao, Lei 102  
Zhao, Leon J. 31  
Zhao, Rong 45, 50  
Zhao, Sha 44, 59  
Zhao, Xinlei 75  
Zhao, Yijiang 49, 52  
Zhao, Yuping 41, 56, 84  
Zheng, Kenneth 30  
Zheng, Kexin 58  
Zheng, Qi 52  
Zheng, Xiaochuan 28, 82  
Zheng, Xin 43  
Zheng, Ying (Nancy) 80  
Zheng, Yue 50, 57, 70, 88  
Zhong, Rong (Irene) 32, 85  
Zhou, Flora 34  
Zhou, Haiyan (Helen) 40, 104, 110  
Zhou, Hua 33, 80, 88, 110  
Zhou, Jian 4, 75, 110  
Zhou, Jie 69  
Zhou, Ling 57, 96, 113  
Zhou, Mi 28, 45, 49, 72, 83  
Zhou, Nan 19, 57, 110  
Zhou, Yaou 84  
Zhou, Yi 78  
Zhou, Ying 75, 87  
Zhu, Chenqi 25, 88, 110  
Zhu, Hongwei 30  
Zhu, Kai 102  
Zhu, Peggy Qiyao 108  
Zhu, Youwei 103  
Ziegelmayr, Jennifer 91  
Zijl, Tony van 89  
Zimmerman, Aleksandra 46  
Zimmerman, Aleksandra B. 57, 88  
Zimmerman, Jerold 37  
Zingales, Luigi 15  
Ziv, Amir 51  
Zou, Huan 71  
Zou, Yuan 69, 87  
Zuckerman, Roy 76  
Zuo, Luo 40  
Zur, Emanuel 26  
Zuraida, Zuraida 89  
Zurek, Danette 93



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