

**2024 Fox and Haskayne Accounting Conference**  
**in collaboration with IAAER, August 15-16, 2024**  
**Fox School of Business, Temple University**  
**Full Program**

**THURSDAY, August 15, 2024**

<b>11:00–11:30 a.m. Conference Check-in (Undergraduate Commons, Alter Hall 1<sup>st</sup> Floor)</b>	
<b>11:30 a.m. Welcome (MBA Commons, Alter Hall 7<sup>th</sup> Floor)</b>	
<b>12:00 p.m. Lunch &amp; Keynote Address (MBA Commons, Alter Hall 7<sup>th</sup> Floor)</b>	
Christine Botosan, Financial Accounting Standards Board (FASB) Member “Presentation Concepts and the Statement of Cash Flows”	
<b>2:00-3:30 p.m. Concurrent Sessions 1</b>	
<b>1A</b> <b>Alter 232</b>	<p><b>Moderator: Seyoung Park, Georgetown University</b></p> <p>Presenter: Wei Chen, University of Connecticut  “Do Managers or Analysts Know Better About Future Earnings?” (with Todd Kravet and Bo Ren, University of Connecticut)  <i>Discussant:</i> Frank Heflin, University of Georgia</p> <p>Presenter: Rong (Irene) Zhong, University of Illinois Chicago  “Do Analysts Learn from the News Media? Evidence from a Natural Experiment” (with Somnath Das, University of Illinois Chicago)  <i>Discussant:</i> Paul Zarowin, New York University</p> <p>Presenter: Sudarshan Jayaraman, University of Rochester  “Life (of a Bond) is Short: Managerial Learning from Bond Prices” (with Vivek Pandey and Joanna Wu, University of Rochester)  <i>Discussant:</i> Barbara Su, Temple University</p>
<b>1B</b> <b>Alter 233</b>	<p><b>Moderator: Young Hoon Kim, George Mason University</b></p> <p>Presenter: Karen Ton, Villanova University  “Investigating Auditor Industry Specialization” (with Cassandra Estep, Emory University, Hengda Jin, Texas A&amp;M University)  <i>Discussant:</i> Stephen Taylor, University of Technology Sydney</p> <p>Presenter: Clive Lennox, University of Southern California  “Re-doing the Audit” (with Isabel Cho and Xiangyu Li, University of Southern California)  <i>Discussant:</i> Jagan (Krish) Krishnan, Temple University</p> <p>Presenter: Joshua A. Khavis, University at Buffalo, SUNY  “Manager Staffing Leverage at the Audit Office and Audit Quality” (with Mengtian Li, University of North Carolina at Greensboro, Brandon Szerwo, University at Buffalo, SUNY)  <i>Discussant:</i> Keval Amin, Stony Brook University, SUNY</p>

<p><b>1C</b> <b>Alter 234</b></p>	<p><b>Moderator: Riddha Basu, George Washington University</b></p> <p>Presenter: Enrique Gomez, Temple University  “Banks' Efficiency Ratio Disclosures” (with Sudipta Basu and Barbara Su, Temple University)  <i>Discussant: Rimmy Tomy, University of Chicago</i></p> <p>Presenter: Rimmy E. Tomy, University of Chicago  “Banking on Trust: Supervisory Transparency and Depositors’ Actions” (with Abhiman Das, Indian Institute of Technology, Tanmoy Majilla, Plaksha University)  <i>Discussant: Sehwa Kim, Columbia University</i></p> <p>Presenter: Sehwa Kim, Columbia University  “Bank's Motivations for Designating Securities as Held to Maturity” (with Seil Kim, Baruch College – CUNY, Stephen Ryan, New York University)  <i>Discussant: K. Ramesh, Rice University</i></p>
<p><b>1D</b> <b>Alter 239</b></p>	<p><b>Moderator: Manish Parmar, Temple University</b></p> <p>Presenter: Rafael Copat, University of Texas at Dallas  “Front-Loaded Equity Awards: An Efficient Contracting or Rent Extraction Tool?” (with Sunil Parupati, University of Texas at Dallas)  <i>Discussant: Muktak Tripathi, IE University</i></p> <p>Presenter: Yeo Sang (Johnny) Yoon, University of Minnesota  “Every Vote Counts: Mandatory Disclosure and Voting Outcomes” (with Nan Li, University of Minnesota)  <i>Discussant: Rafael Copat, University of Texas at Dallas</i></p> <p>Presenter: Xiaoxia Peng  “Investigating Compensation Heterogeneity through Compensation Similarity: A Network Perspective” (with Maclean Gaulin, University of Utah)  <i>Discussant: Nan Li, University of Minnesota</i></p>
<p><b>1E</b> <b>Alter 605</b></p>	<p><b>Moderator: Elizabeth Gordon, Temple University</b></p> <p>Presenter: Hojun Seo, Purdue University  “Should I Stay or Leave? Employee Disapproval and CEO Departure” (with Jaewoo Kim, University of Oregon, Yucheng (John) Jang, The Chinese University of Hong Kong)  <i>Discussant: Nathan Born, US Department of the Treasury</i></p> <p>Presenter: Nathan Born, US Department of the Treasury  “The Unintended Consequences of Global Tax Asymmetries on Foreign Risk-Taking”  <i>Discussant: Sabrina Chi, California State University, Fullerton</i></p> <p>Presenter: Mikhail Pevzner, University of Baltimore  “Derivatives Use and Inventory Management” (with Hye Sun Chang, Singapore Management University, Raluca Chiorean, Lehigh University)  <i>Discussant: Yiwen Li, Villanova University</i></p>

<p><b>1F</b> <b>Alter 606</b></p>	<p><b>Moderator: Jing He, University of Delaware</b></p> <p>Presenter: Matthew Ma, Rutgers University-Camden  “Do Financial Reports Have Value in the Era of Big Data?” (with Rick Mergenthaler and Jing Pan, Penn State University)  <i>Discussant:</i> Wilbur Chen, Hong Kong University of Science and Technology</p> <p>Presenter: Bin Ke, National University of Singapore  “Machine Learning as a Management Control Mechanism: The Case of Employee Selection” (with Changyi Chen, National University of Singapore)  <i>Discussant:</i> Jason (Youngseok) Moon, Georgia State University</p> <p>Presenter: Jason (Youngseok) Moon, Georgia State University  “Machine Readership and Financial Reporting Decisions” (with Sean Cao, University of Maryland, Ying Liang, Georgia State University)  <i>Discussant:</i> Matthew Ma, Rutgers University-Camden</p>
<p><b>3:30-3:55 p.m. Coffee Break</b></p>	
<p><b>4:00-5:30 p.m. Concurrent Sessions 2</b></p>	
<p><b>2A</b> <b>Alter 232</b></p>	<p><b>Moderator: Bright Asante-Appiah, Lehigh University</b></p> <p>Presenter: Svenja Dube, Baruch College - CUNY  “The SEC Enforcement of Environmental Disclosures: Evidence from the SEC Comment Letter Review Process” (with Rachel Geoffroy, The Ohio State University)  <i>Discussant:</i> Elizabeth Tori, Oklahoma State University</p> <p>Presenter: Anthony Le, Columbia University  “Human Capital Disclosures” (with Thomas Bourveau and Maliha Chowdhury, Columbia University, Ethan Rouen, Harvard Business School)  <i>Discussant:</i> Han-Up Park, University of Saskatchewan</p> <p>Presenter: Lu Lu, Western Illinois University  “To Hide or Highlight? An Emphasis on Corporate Integrity Culture and Foreign Corrupt Practices Act Violation” (with Chenyong Liu, California State University, Wenye Tang, Appalachian State University)  <i>Discussant:</i> Ceci Feng, Stony Brook University, SUNY</p>

<p><b>2B</b> <b>Alter 233</b></p>	<p><b>Moderator: Donna Street, University of Dayton</b></p> <p>Presenter: Yuan Zhang, University of Texas at Dallas  “Corporate Culture Misalignment between Executives and Employees” (with Shan Guo, Fudan University, Suresh Radhakrishnan, University of Texas at Dallas, Guochao Yang, Zhongnan University of Economics and Law)  <i>Discussant:</i> Hua Christine Xin, University of South Alabama</p> <p>Presenter: Xinjie Ma, National University of Singapore  “The Value of Human Capital for Firm Performance” (with Sudipta Basu, Temple University, Michael Shen, National University of Singapore)  <i>Discussant:</i> Heidi Packard, University of Michigan</p> <p>Presenter: Heidi Packard, University of Michigan  “Cross-sector Female Representation and Firms’ Social Policies” (with Lindsey Gallo, University of Michigan, Madeline Thompson, University of Notre Dame)  <i>Discussant:</i> Xinjie Ma, National University of Singapore</p>
<p><b>2C</b> <b>Alter 234</b></p>	<p><b>Moderator: Danielle Lombardi, Villanova University</b></p> <p>Presenter: Peter Demerjian, Georgia State University  “Mandatory ESG Disclosure and Sustainable Lending” (with Rong (Irene) Zhong, University of Illinois Chicago)  <i>Discussant:</i> Wei Wang, Temple University</p> <p>Presenter: Ethan Rouen, Harvard Business School  “Sustainability Meets Substance: Evaluating ESG Reports in the Context of 10-Ks and Firm Performance” (with Kunal Sachdeva, Rice University, Aaron Yoon, Northwestern University)  <i>Discussant:</i> Yinqi Zhang, American University</p> <p>Presenter: Feng Gao, Rutgers Business School  “A Few More Good Men: Social Performance and Whistleblowing” (with Yifei Chen, Southwestern University of Finance and Economics, Hua Christine Xin, University of South Alabama)  <i>Discussant:</i> Nick Guest, Cornell University</p>
<p><b>2D</b> <b>Alter 239</b></p>	<p><b>Moderator: Tendai Masaya, Pennsylvania State University</b></p> <p>Presenter: Katherine Yu, University of Cincinnati  “Climate Risk, Accounting Conservatism, and Market Reaction: Evidence from California Heat Illness Prevention Regulation” (with Zachery Ma, Linna Shi, and Nan Zhou, University of Cincinnati)  <i>Discussant:</i> Shawn X. Shi, University of Washington</p> <p>Presenter: Shawn X. Shi, University of Washington  “Carbon Accounting Quality: Measurement and the Role of Assurance” (with Brandon Gipper and Fiona Sequeira, Stanford University)  <i>Discussant:</i> Shirley Lu, Harvard Business School</p> <p>Presenter: Shirley Lu, Harvard Business School  “The Financial Anatomy of Climate Solutions: A Large Language Model Approach to Company Classification and Analysis” (with George Serafeim, Harvard Business School)  <i>Discussant:</i> Zachery Ma, University of Cincinnati</p>

<p><b>2E</b> <b>Alter 605</b></p>	<p><b>Moderator: Jenny Zha Giedt, George Washington University</b></p> <p>Presenter: Dan Segal, Reichman University and University of Warwick  “Assessing Technical Efficiency: Effects on Future Profits and Returns” (with Joshua Livnat, New York University, Duo (Selina) Pei, University of Warwick)  <i>Discussant:</i> Daniel Cohen, Vanderbilt University</p> <p>Presenter: Al (Aloke) Ghosh, University of North Carolina at Charlotte  “Short Interest and Financial Reporting Misstatements: Predictive or Processing Ability of Short Sellers” (with Wei Wei, University of North Carolina at Charlotte)  <i>Discussant:</i> Dan Segal, Reichman University and University of Warwick</p> <p>Presenter: Daniel Cohen, Vanderbilt University  “Do SPAC Combinations Affect Their Peers’ Financial Reporting Choices?” (with Kelly Ha and Sunay Mutlu, Kennesaw State University, John Schomburger, Texas A&amp;M University)  <i>Discussant:</i> Sudarshan Jayaraman, University of Rochester</p>
<p><b>2F</b> <b>Alter 606</b></p>	<p><b>Moderator: Carolyn Deller, University of Pennsylvania</b></p> <p>Presenter: Todd Kravet, University of Connecticut  “Democracy and Managerial Learning from Stock Prices around the World” (with Xiaoqi Chen and Junqi Liu, Xiamen University)  <i>Discussant:</i> Bin Ke, National University of Singapore</p> <p>Presenter: Paul Zarowin, New York University  “Can the Stock Market Capitalize R&amp;D Expenditures?” (with Han Seong Ryu, New York University)  <i>Discussant:</i> Sudipta Basu, Temple University</p> <p>Presenter: Matthew Baugh, Arizona State University  “What Makes the Impairment Rules under IFRS better than US GAAP? Insights from Quarterly Impairment and Reversal Data” (with Chang Woo (Mark) Hong, Phil Lamoreaux, and Maria Rykaczewski, Arizona State University)  <i>Discussant:</i> Lucy Chen, Villanova University</p>
<p><b>5:45-6:55 p.m. Reception 745 Alter Hall</b></p>	
<p><b>7:00 p.m.</b></p>	<p><b>Dinner &amp; Keynote Address (MBA Commons, Alter Hall 7<sup>th</sup> Floor)</b>  Luzi Hail, Stephen J. Heyman Professor, University of Pennsylvania  “A Brief History of Accounting Regulation”</p>

**FRIDAY, August 16, 2024**

<b>8:00-8:55 a.m. Conference Check-in for Friday-only Attendees (Undergraduate Commons, Alter Hall 1<sup>st</sup> Floor)</b>	
<b>8:00-8:55 a.m. Breakfast (MBA Commons, Alter Hall 7<sup>th</sup> Floor)</b>	
<b>9:00 a.m.</b>	<p><b>Panel Session: A global perspective on financial reporting of intangibles. (MBA Commons, Alter Hall 7<sup>th</sup> Floor)</b></p> <p><b>Moderator: Katherine Schipper, Duke University</b></p> <p><b>Panelists:</b></p> <p>Zach Gast, Member, International Accounting Standards Board          Leslie Hodder, Professor of Accounting, David Thompson Chair, Indiana University          Paul Munter, Chief Accountant, U.S. Securities and Exchange Commission</p>
<b>10:30-10:55 a.m. Coffee Break (MBA Commons, Alter Hall 7<sup>th</sup> Floor)</b>	
<b>11:00 a.m. - 12:30 p.m. Concurrent Sessions 3</b>	
<b>3A</b> <b>Alter 232</b>	<p><b>Moderator: Shuai Gong, Temple University</b></p> <p>Presenter: Clay Partridge, The Ohio State University          “An Examination of Direct and Spillover Effects of Accounting Standards on Firms' Information Environment” (with Derek Christensen, University of Wisconsin – Madison, Brian Mittendorf, The Ohio State University)  <i>Discussant: Todd Kravet, University of Connecticut</i></p> <p>Presenter: Lavender Yang, Carnegie Mellon University          “Did CECL Improve Bank' Loan Loss Provision &amp; Earnings Quality during the COVID-19 pandemic?” (with Pietro Bonaldi, Pierre Liang, Carnegie Mellon University)  <i>Discussant: Clay Partridge, The Ohio State University</i></p> <p>Presenter: Jalal Sani, University of Illinois at Urbana-Champaign          “Real Effects of Expected Loan Loss Recognition and Zombie Firms” (with Yadav Gopalan and Laurel Mazur, University of Notre Dame)  <i>Discussant: Lavender Yang, Carnegie Mellon University</i></p>
<b>3B</b> <b>Alter 233</b>	<p><b>Moderator: Barbara Grein, Drexel University</b></p> <p>Presenter: Hengda Jin, Texas A&amp;M University          “Supply Chains and Management Disclosures: Evidence from Port Congestion” (with Jordan Schoenfeld, University of Utah)  <i>Discussant: Jing Pan, Penn State University</i></p> <p>Presenter: Stephannie Larocque, University of Notre Dame          “An Examination of Differences in Earnings Information Across Forecast Data Providers” (with Jessica Watkins, University of Notre Dame, Eric Weisbrod, University of Kansas)  <i>Discussant: Joshua A. Khavis, University at Buffalo, SUNY</i></p> <p>Presenter: Elizabeth Tori, Oklahoma State University          “Private Equity Public Disclosures” (with Rachel Flam, London Business School, Lisa Tiplady, Texas A&amp;M University)  <i>Discussant: Yeo Sang (Johnny) Yoon, University of Minnesota</i></p>

<p><b>3C</b> <b>Alter 234</b></p>	<p><b>Moderator: Ruikai Ji, Temple University</b></p> <p>Presenter: Sabrina Chi, California State University, Fullerton  “The Effect of Non-U.S. Tax Authority Monitoring on U.S. Multinationals' Affiliates Income Shifting: Evidence from EDGAR Search Activity” (with Anh Persson, University of Illinois at Urbana-Champaign, Terry Shevlin, University of California, Irvine, Oktay Urcan, University of Illinois at Urbana-Champaign)  <i>Discussant:</i> Alexander Liss, Paderborn University</p> <p>Presenter: Xi Chen, University of Bristol  “Surplus Avoidance and Bureaucratic Incentives in the Government Sector” (with Amanda Beck, Georgia State University, Gilles Hilary, Georgetown University)  <i>Discussant:</i> Mikhail Pevzner, University of Baltimore</p> <p>Presenter: Jivas Chakravarthy, University of Texas, Arlington  “Making Talk Less Cheap: The Intrinsic Verifiability of Losses” (with Kay-Yut Chen and Triza Nganga, University of Texas, Arlington, Timothy Shields, Chapman University)  <i>Discussant:</i> Long Chen, George Mason University</p>
<p><b>3D</b> <b>Alter 239</b></p>	<p><b>Moderator: Bharat Sarath, Rutgers Business School</b></p> <p>Presenter: Frank Zhou, University of Pennsylvania  “Lifetime Career Value and the Supply of Accountants” (with Bong-Geun Choi, Yonsei University, Jung Ho Choi and Maureen McNichols, Stanford Graduate School of Business)  <i>Discussant:</i> Dmitri Byzalov, Temple University</p> <p>Presenter: Nick Guest, Cornell University  “Capital Market Consequences of Journalist Expertise” (with Kimball Chapman, Arizona State University, Jared Jennings, Washington University in St. Louis)  <i>Discussant:</i> Millie Hutton, University of Mississippi</p> <p>Presenter: Vivek Raval, University of Illinois Chicago  “The Risk Relevance of Restructuring”  <i>Discussant:</i> James Warren, Texas A&amp;M University</p>
<p><b>3E</b> <b>Alter 605</b></p>	<p><b>Moderator: Yujie Ma, Temple University</b></p> <p>Presenter: Alice Lee, Temple University  “Lobbying for Accounting Legislation”  <i>Discussant:</i> Shunlan Fang, Kent State University</p> <p>Presenter: Shunlan Fang, Kent State University  “Risks of Revealing Political Ideology in a Polarized Political Environment - Soft Money Contributions and Auditor Pricing” (with Benjamin Hoffman, Cleveland State University, Ryan Ballestero and Drew Sellers, Kent State University)  <i>Discussant:</i> Alice Lee, Temple University</p> <p>Presenter: Gilles Hilary, Georgetown University  “Political Earnings Management: Firm Performance and Earnings Management in Congressional Elections” (with Yang Chen and Kai Wai Hui, The University of Hong Kong)  <i>Discussant:</i> Hyun Jong Park, Temple University</p>

<p><b>3F</b> Alter 606</p>	<p><b>Panel: Sustainability and Accounting: Incentives and Opportunities</b>  <b>Moderator: Steven Balsam, Temple University</b>  <b>Panelists:</b>  Chris Chiriatti, Deloitte, Managing Director, National Office  David Campbell, EY, Senior Manager, Global Location Investment Credits &amp; Incentives  Paul Munter, Chief Accountant, U.S. Securities and Exchange Commission  Marissa Slabbert, RSM, Manager Tax Services</p>
<p><b>12:30-2:25 p.m. Lunch &amp; Panel Session: AI: Friend or Foe of the Accounting Profession?</b></p>	
	<p><b>Moderator: Steven Balsam, Temple University</b>  <b>Panelists:</b>  Peter Demerjian, Director of the School of Accountancy, Georgia State University  Tim Lindgren, Assistant Director, Design Innovation, Center for Digital Innovation in Learning, Boston College  Marissa Slabbert, RSM, Manager Tax Services  Taka Soai, KPMG, Senior Manager Audit</p>
<p><b>2:30-4:00 p.m. Concurrent Sessions 4</b></p>	
<p><b>4A</b> Alter 232</p>	<p><b>Moderator: Ivy Lee, Rowan University</b>  Presenter: Bret Johnson, George Mason University  “The Role of Gender in the SEC Filing Review Process” (with Matthew Kubic, University of Texas at Austin, Ling Lei Lisic, Virginia Tech, Mengmeng Wang, University of North Carolina at Greensboro)  <i>Discussant:</i> Thomas Bourveau, Columbia University    Presenter: Qishen Fu, New York University  “The Effect of Commercial Financing Disclosure Law on FinTech Lending to Small Businesses” (with Yiwei Dou, New York University)  <i>Discussant:</i> Daniel Yang, The Hong Kong University of Science and Technology    Presenter: Vivek Pandey, University of Rochester  “Partisan Regulatory Actions: Evidence from the SEC” (with Xingyu Shen and Joanna Wu, University of Rochester)  <i>Discussant:</i> Gilles Hilary, Georgetown University</p>



<p><b>4B</b> <b>Alter 233</b></p>	<p><b>Moderator: Bradley Bennett, University of Massachusetts, Amherst</b></p> <p>Presenter: Stephen Taylor, University of Technology Sydney          "What (really) Determines Audit Fees? Causality Versus Correlation" (with Xikai Chen, Deakin University, Gilad Livne, University of Bristol, Angela Pettinicchio, Cattolica University of Milan, Yaowen Shan, University of Technology Sydney)  <i>Discussant:</i> Clive Lennox, University of Southern California</p> <p>Presenter: Jingyu Xu, Claremont McKenna College          "Employee or Independent Contractor? Accounting Classification and Audit Outcomes" (with Vishal Baloria, University of Connecticut)  <i>Discussant:</i> Jayanthi Krishnan, Temple University</p> <p>Presenter: Keval Amin, Stony Brook University, SUNY          "The Influence of Powerful Executives and Lead Independent Directors on Auditor Internal Control Assessment" (with Justin Short, University of Tennessee, Timothy Seidel, Brigham Young University)  <i>Discussant:</i> Karen Ton, Villanova University</p>
<p><b>4C</b> <b>Alter 234</b></p>	<p><b>Moderator: Jeffery Piao, University of Missouri</b></p> <p>Presenter: Jing Pan, Penn State University          "Too Far Away? The Effect of Remote Management on Corporate Disclosure" (with Meng Li, University of Oklahoma, Lei Ma, Rutgers University-Camden, Yue Ma, University of Oklahoma)  <i>Discussant:</i> Zhongnan Xiang, University of Warwick</p> <p>Presenter: Nayana Reiter, University of Toronto          "The Adaptability of Investor Relations in the Face of Disruption and the Effectiveness of Virtual Investor Engagement" (with Andrea Down and Aida Sijamic Wahid, University of Toronto)  <i>Discussant:</i> Svenja Dube, Baruch College - CUNY</p>

<p><b>4D</b> <b>Alter 239</b></p>	<p><b>Moderator: J L Souza, Saint Joseph’s University</b></p> <p>Presenter: Mengtian Li, University of North Carolina at Greensboro  “Does Open-Source Software Affect Firm Risk? Evidence from Publicly Traded Firms” (with Yufan Dong, Case Western Reserve University, Jayanthi Krishnan, Temple University)  <i>Discussant:</i> Steven Maex, George Mason University</p> <p>Presenter: Steven Maex, George Mason University  “Initial Evidence on the Content and Market Implications of Stablecoin Reserve Reporting” (with Stefan Slavov, San Diego State University)  <i>Discussant:</i> Pengkai Lin, Singapore Management University</p> <p>Presenter: Pengkai Lin, Singapore Management University  “Algorithm Access for All: Information Processing Democratization via GitHub” (with Stephanie Cheng, Tulane University, Richard Crowley and Yuan Zhao, Singapore Management University)  <i>Discussant:</i> Mengtian Li, University of North Carolina at Greensboro</p>
<p><b>4E</b> <b>Alter 605</b></p>	<p><b>Moderator: Huichi Huang, North Dakota State University</b></p> <p>Presenter: K. Ramesh, Rice University  “Connecting Statistical and Disclosure-driven Models of Earnings Disaggregation” (with Gary Lind, University of Pittsburg, Patricia Naranjo, University of Kentucky)  <i>Discussant:</i> Wei Chen, University of Connecticut</p> <p>Presenter: Han-Up Park, University of Saskatchewan  “Is SG&amp;A Intensity a Proxy for Adjustment Costs?”  <i>Discussant:</i> Hengda Jin, Texas A&amp;M University</p> <p>Presenter: Frank Heflin, University of Georgia  “Using Aggregate Non-GAAP Earnings to Forecast Future Economic Growth” (with Jasmine Wang, University of Virginia, Qing (Clara) Zhou, Macquarie University)  <i>Discussant:</i> Enrique Gomez, Temple University</p>
<p><b>4F</b> <b>Alter 606</b></p>	<p><b>Moderator: Jun Guo, Rutgers-Camden School of Business</b></p> <p>Presenter: Lucy Chen, Villanova University  “Acquirers’ Fairness Opinions and Subsequent Goodwill Impairments” (with Masoud Azizkhani, Tasmanian Audit Office, John Campbell, University of Georgia, Heibatollah Sami, Lehigh University)  <i>Discussant:</i> Colin Tipton, Temple University</p> <p>Presenter: Colin Tipton, Temple University  “The Effect of Reporting Unit Goodwill Aggregation on Impairment Assessments: Evidence from Critical Audit Matters”  <i>Discussant:</i> Matthew Baugh, Arizona State University</p> <p>Presenter: Alexander Liss, Paderborn University  “Under the Radar? Discretionary Impairments of Finite and Indefinite Intangible Assets” (with Gopal Krishnan, Bentley University, Ulf Mohrmann, NHH Norwegian School of Economics, Jan Riepe, Tübingen University)  <i>Discussant:</i> Vivek Raval, University of Illinois Chicago</p>
<p><b>4:00-4:25 p.m. Coffee Break</b></p>	

<b>4:30-6:00 p.m. Concurrent Sessions 5</b>	
<b>5A</b> <b>Alter 232</b>	<p><b>Moderator: Carolyn Levine, University of Delaware</b></p> <p>Presenter: Laura Griffin, University of Colorado  “Regulation and Processing costs: Evidence from the Hyperlink Mandate” (with Nicole Skinner and Sarah Zechman, University of Colorado)  <i>Discussant:</i> Hojun Seo, Purdue University</p> <p>Presenter: Lisa Yao Liu, Columbia University  “Long-Run Economic Consequences of Firm Avoidance in the Threshold Regulation” (with Yu Cao, The World Bank)  <i>Discussant:</i> Frank Zhou, University of Pennsylvania</p> <p>Presenter: Millie Hutton, University of Mississippi  “An Evaluation of Size-Based Exemption Threshold from Accounting Regulation” (with Quinn Swanquist, University of Alabama)  <i>Discussant:</i> Lisa Yao Liu, Columbia University</p>
<b>5B</b> <b>Alter 233</b>	<p><b>Moderator: Yifang Xie, Georgetown University</b></p> <p>Presenter: ShinWoo Lee, Columbia University  “The Effect of ASC 606 on Management Forecasts: A Lesson for Principles-based Accounting Standard” (with Yue Chen, Columbia University, Michael Kimbrough, University of Maryland, Kyungran Lee, University of Hong Kong)  <i>Discussant:</i> Albert Shin, Harvard Business School</p> <p>Presenter: Elisha Yu, Baruch College - CUNY  “New Accounting Standards and the Performance of Quantitative Investors” (with Travis Dyer, Brigham Young University, Nicholas Guest, Cornell University)  <i>Discussant:</i> Ethan Rouen, Harvard Business School</p> <p>Presenter: Albert Shin, Harvard Business School  “Variable Leases under ASC 842: First Evidence on Properties and Consequences” (with Jonas Heese and Charles Wang, Harvard Business School)  <i>Discussant:</i> ShinWoo Lee, Columbia University</p>
<b>5C</b> <b>Alter 234</b>	<p><b>Moderator: Brent Schmidt, Penn State University</b></p> <p>Presenter: Justin Walton, The Ohio State University  “The Role of the Base Reference Rate in Syndicated Loan Contracts”  <i>Discussant:</i> Rong (Irene) Zhong, University of Illinois Chicago</p> <p>Presenter: Barbara Su, Temple University  “It's Also Relative: Auditor-Client Liability Allocation and Private Debt Access” (with Hyun Jong Park and Wei Wang, Temple University)  <i>Discussant:</i> Justin Walton, The Ohio State University</p> <p>Presenter: Wilbur Chen, Hong Kong University of Science and Technology  “Data-driven Technologies and Local Information Advantages in Small Business Lending” (with Jung Koo Kang, Harvard Business School, Aditya Mohan, Analysis Group)  <i>Discussant:</i> Qishen Fu, New York University</p>

<p><b>5D</b> <b>Alter 239</b></p>	<p><b>Moderator: Joon Hong Kim, Temple University</b></p> <p>Presenter: Mehmet Kara, University of Kansas  “Partnership and Corporate Taxation” (with Adi Masli, University of Kansas, Sean McGuire, Texas A&amp;M University, Yaoyi Xi, San Diego State University)</p> <p><i>Discussant:</i> Trent Krupa, University of Arkansas</p> <p>Presenter: Jared D. Smith, North Carolina State University  “Regulatory Burdens and Entrepreneurship: Evidence from Sales Tax Complexity” (with David Kenchington, Arizona State University, Chris Paparcuri, City University of Hong Kong, Roger White, Arizona State University)</p> <p><i>Discussant:</i> Mehmet Kara, University of Kansas</p> <p>Presenter: Trent Krupa, University of Arkansas  “The Use of Artificial Intelligence in Decision-Making: Evidence from the Effectiveness of Corporate Tax Strategies” (with Michelle Mullaney, Indiana University)</p> <p><i>Discussant:</i> Steven Balsam, Temple University</p>
<p><b>6:00 p.m.</b></p>	<p><b>Close</b></p>