




Program and Parallel Session Guide

Welcome to the 2022
Haskayne and Fox Accounting Conference
June 19 – June 22
Chateau Fairmont Whistler

Important notes:

- Breakfast and lunch will be held in the Frontenac Ballroom.
 - Parallel Sessions will be held in the following rooms: Empress A Ballroom, Empress B Ballroom, Empress C Ballroom, Frontenac A Ballroom.
 - There is a map on the last page of this program.
- 

Sunday, June 19, 2022

**Welcome Reception
Sunday, 7:00 to 9:00 p.m.
Frontenac Ballroom**

Monday, June 20, 2022

**Breakfast
Monday, 7:00 to 8:15 a.m.
Frontenac Ballroom**

Parallel Session 1
Monday, 8:30 to 10:00 a.m.

1A: Disclosure I – Empress B Ballroom

Moderator: **Karen K. Nelson**

Data Visualization in 10-K filings

Theodore E. Christensen

University of Georgia

Karson E. Fronk

University of Georgia

Joshua A. Lee

Brigham Young University

Karen K. Nelson

Texas Christian University

Discussant: **Christine Cuny**

Political Costs and Strategic Corporate Communication

Christine Cuny

New York University

Jungbae Kim

Singapore Management University

Mihir N. Mehta

University of Michigan

Discussant: **Jennifer Wu Tucker**

Financial Statement Adequacy and Firms' MD&A Disclosures

Stephen V. Brown

University of Connecticut

Lisa A. Hinson

University of Florida

Jennifer Wu Tucker

University of Florida

Discussant: **Karen K. Nelson**

1B: Audit I – Empress C Ballroom

Moderator: **Emily E. Griffith**

Improving Specialists' Contributions to Audits

Tim D. Bauer

University of Waterloo

Casandra Estep

Emory University

Emily E. Griffith

University of Wisconsin-Madison

Discussant: **Mengtian Li**

Legal Intensity of Financial Reporting and Audit Quality

Jagan Krishnan

Temple University

Jayanthi Krishnan

Temple University

Mengtian Li

Brock University

Yi Liang

Temple University

Discussant: **Jingjing Wang**

Unforthcoming Going Concern Disclosure

Ole-Kristian Hope

University of Toronto

Jingjing Wang

University of Calgary

Discussant: **Emily E. Griffith**

1C: Financial Reporting I – Empress A Ballroom

Moderator: **Johnny Jermias**

To benefit the company or oneself: How benefits moderate ethical constraints in earnings management decisions

Hwee Cheng Tan

Simon Fraser University

Johnny Jermias

Simon Fraser University

Discussant: **Xiaotao Kelvin Liu**

IPO Prospectus Restatements and Tainted Underwriters

Wenyi Cai

University of Nebraska-Lincoln

Xiaotao Kelvin Liu

Northeastern University

Thomas Omer

University of Nebraska-Lincoln

Biyu Wu

University of Nebraska-Lincoln

Discussant: **Yufan Dong**

Corporate Relocations, Social Capital Changes, and Internal Control Quality

Yufan Dong

Temple University

Jayanthi Krishnan

Temple University

Discussant: **Johnny Jermias**

1D: Intangibles – Frontenac A Ballroom

Moderator: **Zachary King**

A New Perspective on R&D Accounting

Zachary King

University of Wisconsin-Madison

Discussant: **Scarlett Song**

Digital versus Traditional Advertising and the Recognition of Intangible Assets

Scarlett Song

University of New Hampshire

Discussant: **Aneel Iqbal**

How Do Amounts, Composition and Properties of Accrual Differ for Physical versus Knowledge Firms?

Aneel Iqbal

University of Calgary

Anup Srivastava

University of Calgary

Discussant: **Zachary King**

Parallel Session 2
Monday, 10:30 a.m. to 12:00 pm

2A: ESG I– Empress B Ballroom

Moderator: **Jake Thomas**

Meet, Beat and Pollute

Jake Thomas

Wentao Yao

Frank Zhang

Wei Zhu

Yale University

Xiamen University

Yale University

University of Illinois, Urbana-Champaign

Discussant: **Paul A. Griffin**

Extreme Temperature Heat Spells and the DuPont Equation

Paul A. Griffin

David H. Lont

Martien Lubberink

University of California, Davis

University of Otago

Victoria University of Wellington

Discussant: **Luminita Enache**

The Effect of Electronic Medical Records on Hospital Utilization Costs

Luminita Enache

Susanna Gallani

Xue Guo

Edward J. Riedl

University of Calgary

Harvard Business School

University of North Carolina

Boston University

Discussant: **Jake Thomas**

2B: Financial Reporting II – Empress C Ballroom

Moderator: **Ethan Rouen**

Passing the Mic: Career and Firm Outcomes of Executive Interactions

Wei Cai

Ethan Rouen

Yuan Zou

Columbia Business School

Harvard Business School

Harvard Business School

Discussant: **Caleb Rawson**

Industry Information Transfers and Qualitative Disclosure: Evidence from Conference Calls

Kristian D. Allee

Joe López-Vilaró

Caleb Rawson

University of Arkansas

University of Arkansas

University of Arkansas

Discussant: **Stephanie F. Cheng**

The Informational Role of Exhibits in Form 10-K

Stephanie F. Cheng

Yimeng Li

Pengkai Lin

Tulane University

Tulane University

Singapore Management University

Discussant: **Ethan Rouen**

2C: Valuation and Market Efficiency I – Empress A Ballroom

Moderator: **Omri Even-Tov**

Are SPAC Revenue Forecasts Informative?

Michael Dambra

University of Buffalo

Omri Even-Tov

University of California, Berkeley

Kimberlyn George

University of California, Berkeley

Discussant: **Andrew Stephan**

Do investors pay less attention after the market close? An examination of market reaction to pre-open versus post-close earnings announcements

Matthew R. Lyle

Kellogg School of Management

Andrew Stephan

University of Colorado

Teri Lombardi Yohn

Goizueta Business School

Discussant: **Gary Lind**

Concurrent Earnings Announcements and the Allocation of Investor Attention

Elia Ferracuti

Duke University

Gary Lind

University of Pittsburgh

Discussant: **Omri Even-Tov**

2D: Disclosure II – Frontenac A Ballroom

Moderator: **Kristen Valentine**

Keeping up with the Joneses: Peer Pressure Effects in Voluntary Disclosure Choices

Kristen Valentine

University of Georgia

James Warren

University of Connecticut

Discussant: **Vitaly Meursault**

Corporate Disclosure: Facts or Opinions?

Shimon Kogan

Arison School of Business

Vitaly Meursault

Federal Reserve Bank of Philadelphia

Discussant: **Han-Up Park**

Nudging Towards Better Earnings Forecasts

Joshua A. Khavis

University of Buffalo

Han-Up Park

University of Saskatchewan

Discussant: **Kristen Valentine**

Lunch

Monday, 12:00 to 1:00 p.m.

Frontenac Ballroom

Parallel Session 3
Monday, 1:15 to 2:45 p.m.

3B: Disclosure III – Empress C Ballroom

Moderator: **Paul A. Griffin**

Mandatory disclosure and acquisition: Evidence from material contract redactions

Paul A. Griffin

Shana (Hyun) Hong

Kyungran Lee

Ji Woo Ryou

Discussant: **Peng Wang**

University of California, Davis

University of California, Riverside

The University of Hong Kong

West Virginia University

Analysts' Risk Discussions

Hongping Tan

Changqui Yu

Discussant: **Gary Chen**

McGill University

University of Manitoba

Labor unionization and non-GAAP reporting

Riddha Basu

Gary Chen

Spencer Pierce

Discussant: **Paul A. Griffin**

George Washington University

DePaul University

Florida State University

3C: Top Management Team I – Empress A Ballroom

Moderator: **Changling Chen**

Executive Political Leanings and COVID-19 Disclosures

Yixing (Ivee) Che

Changling Chen

Victor Xiaoqi Wang

Discussant: **Ray Zhang**

University of Waterloo

University of Waterloo

California State University, Long Beach

CEO Political Engagement and Personal SEC Prosecution

Wenjiao Cao

James P. Naughton

Rafael Rogo

Ray Zhang

Discussant: **Tracie Frost**

Erasmus University, Rotterdam

University of Virginia

University of Cambridge

Simon Fraser University

The Impact of CEO Past Corporate Experiences on Accounting Conservatism

Matthew Faulkner

Tracie Frost

Luis Garcia-Feijoo

Discussant: **Changling Chen**

San José State University

The Hong Kong Polytechnic University

Florida Atlantic University

3D: Government – Frontenac A Ballroom

Moderator: **Shahid Khan**

*U.S. Institutional Investment and Spill-Over of Trade War on China's Belt and Road Initiative (BRI):
Evidence from Pakistan*

Shahid Khan

Omair Haroon

Discussant: **Marion Boisseau-Sierra**

Penn State, Berks

Lahore University of Management Sciences

Does sovereign accounting quality matter?

Marion Boisseau-Sierra

Jenny Chu

Shiva Rajgopal

Discussant: **Paul A. Wong**

University of Cambridge

University of Cambridge

Columbia University

The Paycheck Protection Program and the Cost of Debt

Daniel G. Neely

Gregory D. Saxton

Paul A. Wong

Discussant: **Shahid Khan**

University of Wisconsin, Milwaukee

York University

University of California

Parallel Session 4
Monday, 3:00 to 4:30 p.m.

4A: Debt and Banking I – Empress B Ballroom

Moderator: **Helen Zhang**

Level 3 Fair Value Measurement and Systemic Risk

Scott Liao

University of Toronto

Jacob Ott

London School of Economics

Ethan Yao

University of Minnesota

Helen Zhang

University of Minnesota

Discussant: **Anywhere Sikochi**

Transitory and Permanent Cash Flow Shocks in Debt Contract Design

Le Ma

University of Technology Sydney

Anywhere Sikochi

Harvard Business School

Yajun Xiao

Liverpool University

Discussant: **Bingxu Fang**

The Relevance of Key Performance Indicators in Debt Markets

Bingxu Fang

Singapore Management University

Discussant: **Helen Zhang**

4B: Valuation and Market Efficiency II – Empress C Ballroom

Moderator: **Daniel D. Wangerin**

Key Audit Matter Disclosures, Uncertainty, and the Relative Success of M&A Transactions

Jessica A. Nylén

University of Wisconsin, Madison

Daniel D. Wangerin

University of Wisconsin, Madison

Karla M. Zehms

University of Wisconsin, Madison

Discussant: **Henry Laurion**

Which Multipliers Matter in M&A? An Overview

Matthew Shaffer

University of Southern California

Discussant: **Daniel D. Wangerin**

Credibility of managers' fair value assessments: evidence from smaller-than-expected goodwill impairments

Henry Laurion

University of Colorado, Boulder

Scott A. Robinson

University of Colorado, Boulder

Frances M. Tice

University of Colorado, Boulder

Discussant: **Matthew Shaffer**

4C: Optimal Contracting – Empress A Ballroom

Moderator: **Josef Schroth**

Outside investor access to top management: market monitoring versus managerial bias

Josef Schroth

Bank of Canada

Discussant: **Tineke Distelmans**

Contact Design in R&D Relationships: A Topic Modelling Approach

Alexandra Van den Abbeele

KU Leuven

Isabella Grabner

Vlerick Business School

Kristof Stouthuysen

Vienna University of Economics and Business

Martine Cools

KU Leuven

Tineke Distelmans

KU Leuven / Vlerick Business School

Discussant: **Josef Schroth**

4D: Financial Reporting III – Frontenac A Ballroom

Moderator: **Andrea Rozario**

Using Shapley Additive Explanations to Detect Financial Statement Fraud

Nerissa Brown

University of Illinois, Urbana-Champaign

Andrea Rozario

University of Illinois, Urbana-Champaign

Majeed Simaan

Stevens Institute of Technology

Chanyuan

Abigail Zhang Rutgers University

Discussant: **Ying Liang**

AI Readership and Financial Reporting

Sean Cao

Georgia State University

Ying Liang

Georgia State University

Jason (Youngseok) Moon

Georgia State University

Discussant: **Blair B. Marquardt**

The Decision Usefulness of Complex Financial Reporting: Evidence from Filing Returns and Insider Trades

Hyun Woong (Daniel) Chang

University of North Texas

Scott Duellman

Saint Louis University

J. Philipp Klaus

Bentley University

Blair B. Marquardt

University of North Texas

Discussant: **Andrea Rozario**

BBQ Dinner

Monday, 6:30 to 9:00 p.m.

Woodlands Rooftop Terrace

Breakfast

**Tuesday, June 21, 2022, 7:00 to 8:15 a.m.
Frontenac Ballroom**

Parallel Session 5

Tuesday, 8:30 to 10:00 a.m.

5A: Audit II – Empress B Ballroom

Moderator: **Ole-Kristian Hope**

Does Convergence with International Standards on Auditing Improve Audit Quality?

Ole-Kristian Hope

University of Toronto

Cyndia Wang

University of British Columbia

Yaqian Wu

Nanjing Agricultural University

Min Zhang

Renmin University

Discussant: **Gopal V. Krishnan**

Do Blockades to PCAOB Inspections Suggest Lower Audit Quality? The Case of Chinese Companies Listed in the U.S.

Gopal V. Krishnan

Bentley University

Yanru Yang

Bentley University

Zhongze Li

Nanjing Audit University

Discussant: **Zvi Singer**

Do Big 4 Auditors Consistently Provide Better Audit Quality? Evidence from Government Audits

Jonathon Cziffra

HEC Montréal

Zvi Singer

HEC Montréal

Jing Zhang

University of Colorado, Denver

Discussant: **Ole-Kristian Hope**

5B: Top Management Team II – Empress C Ballroom

Moderator: **Weili Ge**

Prosocial CEOs and Accounting Information Quality

Mei Fang

University of Pittsburgh

Weili Ge

University of Washington

Zhejia Ling

California State University, Fullerton

Wei Ting Loh

Singapore Management University

Discussant: **Clara Xiaoling Chen**

Unlocking the Benefits of Top Management Team Diversity: The Moderating Role of Teamwork Culture

Dave (Young-II) Baik

University of Illinois, Urbana-Champaign

Clara Xiaoling Chen

University of Illinois, Urbana-Champaign

Fei Du

University of Illinois, Urbana-Champaign

Discussant: **Sam (Sunghan) Lee**

Compensating with Style? The Role of Compensation-Committee Experience on CEO Pay

Joonil Lee

Kyung Hee University

Sam (Sunghan) Lee

Iowa State University

Kevin J. Murphy

University of Southern California

Peter SH. Oh

McGill University

Discussant: **Weili Ge**

5C: ESG II – Empress A Ballroom

Moderator: **Samir Trabelsi**

The Level of Greenwashing and Cost of Equality Capital

Amna Chalwati

Saint Mary's University

C.S. Agnes Cheng

University of Oklahoma

Sdok El Ghoul

University of Alberta

Samir Trabelsi

Brock University

Discussant: **Brian Vansant**

Market Power and Cost Structure: Evidence from the U.S. Hospital Industry

Ge Bai

Johns Hopkins University

Mina Pizzini

Texas State University

Brian Vansant

Auburn University

Discussant: **Gary Entwistle**

Views on sustainability reporting from users, preparers, and the auditing profession

Hamilton Elkins

University of Saskatchewan

Gary Entwistle

University of Saskatchewan

Regan N. Schmidt

University of Saskatchewan

Discussant: **Samir Trabelsi**

5D: Government and Tax – Frontenac A Ballroom

Moderator: **Syed Rahat Ali Jafri**

The Effect of Corporate Information Transparency on Accounting Conservatism and Tax Avoidance: Evidence from XBRL mandate.

Syed Rahat Ali Jafri

University of Calgary

Hussein A. Warsame

University of Calgary

Discussant: **Shiran Vaknin Froymovich**

Aggregate Deferred Tax Asset Allowance and GDP Growth

Shiran Vaknin Froymovich

Duke University

Discussant: **Steven Maex**

Modern Privacy Regulation, Internal Information Quality, and Operating Efficiency: Evidence from the General Data Protection Regulation

Steven Maex

Temple University

Discussant: **Syed Rahat Ali Jafri**

Parallel Session 6
Tuesday, 10:30 a.m. to 12:00 p.m.

6A: Debt and Banking II – Empress B Ballroom

Moderator: **Dushyantkumar Vyas**

The Debt Market Role of Asset Valuation Uncertainty

Aleksander A. Aleszczyk

New York University

Florin P. Vasvari

London Business School

Dushyantkumar Vyas

University of Toronto

Discussant: **Jared Jennings**

Consequences of covenant violation for lenders

Peter Demerjian

University of Illinois, Chicago

John Donovan

University of Notre Dame

Jared Jennings

Washington University in St. Louis

Discussant: **Rimmy E. Tomy**

Social Externalities of Bank Enforcement Actions: The Case of Minority Lending

Byeongchan An

University of Utah

Robert Bushman

University of North Carolina, Chapel Hill

Anya Kleymenova

Federal Reserve Board

Rimmy E. Tomy

University of Chicago

Discussant: **Dushyantkumar Vyas**

6B: Analyst – Empress C Ballroom

Moderator: **Stephannie Larocque**

Analysts' Non-GAAP Exclusions to Forecast Lower Earnings (but Higher Valuations)

Stephannie Larocque

University of Notre Dame

Wuyang Zhao

University of Texas at Austin

Discussant: **Hongping Tan**

Long-term Oriented Analysis: Evidence from Analysts Reports

Minkang Lu

ZUEL

Peng Wang

McGill University

Hongping Tan

McGill University

Changqiu Yu

University of Manitoba

Discussant: **Stephannie Larocque**

6C: Textual Analysis – Empress A Ballroom

Moderator: Nicholas Guest

The Fast and the Circuitous: Semantic Progression as a Type of Disclosure Complexity

Nicholas Guest

Cornell University

Jiawen Yan

Cornell University

Discussant: Pauline Wu

Matching Audit Partners with Client Firms

Pauline Wu

University of British Columbia

Discussant: Li Yao

Corporate Textual Transparency and Economic Growth

Minkang Lu

University of Economics and Law

Ziwei Qiao

Hunan University

Hongping Tan

McGill University

Li Yao

Concordia University

Discussant: Nicholas Guest

6D: Top Management Team III – Frontenac A Ballroom

Moderator: Kevin Veenstra

Leaving a Bad Impression: Heterogeneous Investor Responses to CEO Positive Portrayal of Mergers and Acquisitions

Kevin Veenstra

McMaster University

Conor Callahan

University of Illinois, Chicago

Wei Shi

University of Miami

Ruixiang Song

Auburn University

Gerry McNamara

Michigan State University

Discussant: Joanna Golden

Financial Reporting Consequences of CEO's Early-Life Exposure to Disasters and Violent Crime

Joanna Golden

University of Memphis

Mark Kohlbeck

Florida Atlantic University

Discussant: Jing He

Do Chief Accounting Officers Matter in Corporate Disclosure?

Jing He

University of Delaware

Marlene A. Plumlee

University of Utah

Jennifer (He) Wen

University of Missouri, St. Louis

Discussant: Kevin Veenstra

Lunch

Tuesday, 12:00 to 1:00 p.m.

Frontenac Ballroom

Parallel Session 7
Tuesday, 1:15 to 2:45 p.m.

7A: Financial Reporting IV – Empress B Ballroom

Moderator: **Ashiq Ali**

The Effect of Ancestral Kinship Structure on Country-Level Financial Reporting Quality

Ashiq Ali	University of Texas, Dallas
Zhongwen Fan	University of Hong Kong
Yifan Jia	University of Hong Kong
Siman Li	Xiamen University

Discussant: **Xiaoxia Peng**

Ancestral Connections and Corporate Alliances: The Role of Culture in Mitigating Holdup

Yihui Pan	University of Utah
Xiaoxia Peng	University of Utah

Discussant: **Rong Zhao**

Value of Internally Generated Intangible Capital

Aneel Iqbal	University of Calgary
Anup Srivastava	University of Calgary
Shiva Rajgopal	Columbia University
Rong Zhao	University of Calgary

Discussant: **Ashiq Ali**

7B: Disclosure IV – Empress C Ballroom

Moderator: **Kristina Rennekamp**

Controlling Emotional Expression in Firm Disclosures

Kristina Rennekamp	Cornell University
Blake A. Steenhoven	Queen's University
Brian J. White	University of Texas, Austin

Discussant: **Herita Akamah**

Private Firm Voluntary Disclosure, Capital Raising, and Investor Protection

Herita Akamah	University of Nebraska, Lincoln
Jimmy F. Downes	University of Nebraska, Lincoln

Discussant: **Ventsislav Stamenov**

Understanding the Disclosure Practices of Firms Affected by a Natural Disaster: The Case of Hurricanes

Ventsislav Stamenov	Georgia State University
----------------------------	---------------------------------

Discussant: **Kristina Rennekamp**

7C: Audit III – Empress A Ballroom

Moderator: **Mikhail Pevzner**

The Role of International Experience in Audit Partners' Careers

Lauren Matkaluk

Arizona State University

Nathan J. Newton

Florida State University

Mikhail Pevzner

University of Baltimore

Aleksandra (Ally) B. Zimmerman

Florida State University

Discussant: **Keval Amin**

To Combine or Not to Combine? Integrated Audit Reporting and Internal Control Material Weakness Opinions

Keval Amin

Stony Brook University

Linda A. Myers

University of Texas, Knoxville

Justin C. Short

University of Tennessee, Knoxville

Discussant: **Feng Chen**

Staff Auditors' Pay Disparities with Audit Partners, Perceived Pay Unfairness, and Audit Quality: Evidence from a Natural Experiment

Feng Chen

University of Toronto

Xingqiang Du

Xiamen University

Wanfu Li

Nanjing University of Finance and Economics

Jianguang Zeng

Chongqing University

Discussant: **Mikhail Pevzner**

7D: ESG III – Frontenac A Ballroom

Moderator: **Irene M. Herremans**

Board Interlocks, Sustainability Committee Experience, and Sustainability Reporting

Jing Lu

University of Guelph

Fereshteh Mahmoudian

Simon Fraser University

Donging Yu

Toronto Metropolitan University

Jamal Nazari

Simon Fraser University

Irene M. Herremans

University of Calgary

Discussant: **Muktak K. Tripathi**

Accounting Firms' Corporate Social Responsibility (CSR) Activities: Determinants and consequences

Feng Gao

Rutgers University

Jagan Krishnan

Temple University

Sri Ramamoorti

University of Dayton

Muktak K. Tripathi

Temple University

Discussant: **Huimin (Amy) Chen**

Major Government Customers and Earnings Smoothness

Huimin (Amy) Chen

University of Massachusetts Lowell

Jingrong Lin

University of Massachusetts Lowell

Anqi Tao

Nicolas College

Discussant: **Irene M. Herremans**

Breakfast
Wednesday, June 22, 2022, 7:00 to 8:15 a.m.
Frontenac Ballroom

Parallel Session 8
Wednesday, 8:30 to 10:00 a.m.

8A: Valuation and Market Efficiency III – Empress B Ballroom

Moderator: **Anup Srivastava**

Do Digital Technology Firms Earn Excess Profits? Alternative Perspectives

Anup Srivastava

University of Calgary

Shiva Rajgopal

Columbia University

Rong Zhao

University of Calgary

Discussant: **Charles McClure**

Demand for Stocks and Accounting Information

Charles McClure

University of Chicago

Valeri V. Nikolaev

University of Chicago

Discussant: **Spencer B. Anderson**

Professional Investors' Asset Measurement Preferences

Spencer B. Anderson

University of Illinois Urbana-Champaign

Michael T. Durney

University of Iowa

Shannon Garaviglia

University of Pittsburgh

Kurt H. Gee

Penn State University

Discussant: **Anup Srivastava**

8B: Labor II – Empress C Ballroom

Moderator: **Elena Patel**

The Impact of Board Gender Diversity of Female Labor Market Outcomes

Tanya Byker

Middlebury College

Sara Malik

University of Utah

Elena Patel

University of Utah

Jason Sandvik

Tulane University

Discussant: **Hila Fogel-Yaari**

“Office glamor work vs. office housework”: Gender differences in participation in and subject evaluation of non-core job responsibilities

Jasmijn Bol

Tulane University

Hila Fogel-Yaari

University of Texas, Arlington

Isabella Grabner

WU Vienna

Karen Sedatole

Emory University

Discussant: **Natalie Valle**

Human Resource Slack, Managerial Ability, and Innovation: HR Slack's Moderated Effect on Firm Growth

Natalie Valle

University of Calgary

Mark Anderson

University of Calgary

Discussant: **Elena Patel**

8C: Standard Setting – Empress A Ballroom

Moderator: **Lucy Huajing Chen**

Earnings Attributes under New Lease Standards: Evidence from ASC 842 and IFRS 16

Jennifer Altamuro

Villanova University

Lucy Huajing Chen

Villanova University

Yiwen Li

Villanova University

Discussant: **Xue Wang**

Heterogeneity in the Financial Reporting Effects of ASC 606 Adoptions

Diana Choi

Purdue University

Sehwa Kim

Columbia University

Xue Wang

Ohio State University

Discussant: **Jenny Li Zhang**

Strategic Scientific Disclosure - Evidence from the Leahy-Smith America Invents Act

Jenny Li Zhang

University of British Columbia

Yuxiang Zheng

University of British Columbia

Discussant: **Lucy Huajing Chen**

Parallel Session 9
Wednesday, 10:30 a.m. to 12:00 p.m.

9A: Labor I – Empress B Ballroom

Moderator: **Rebecca Hann**

Going Remote? The Role of Peer Pressure in the Labor Market

Rebecca Hann

University of Maryland

Chad Ham

Indiana University

Wenfeng Wang

City University of Hong Kong

Jingwen Yang

University of Maryland

Discussant: **Eliza Zhang**

The Value of Mobile Labor during Immobile Times: Evidence from the COVID-19 Pandemic

Eliza Zhang

University of Washington at Tacoma

Weishi Jia

Cleveland State University

Shuo Li

Western Washington University

Philip Stocken

Dartmouth College

Discussant: **Sorabh Tomar**

Making the Grade (But Not Disclosing It): How Withholding Grades Affect Student Behavior and Employment

Eric Floyd

University of California, San Diego

Daniel J. Lee

University of Delaware

Sorabh Tomar

Southern Methodist University

Discussant: **Rebecca Hann**

9B: Audit IV – Empress C Ballroom

Moderator: **Olena V. Watanabe**

Short Sellers and Contagion Effect of Audit Failures

Truong X. Duong

Iowa State University

Olena V. Watanabe

Iowa State University

Discussant: **Viola Darmawan**

The Imitation Behaviour of Junior Auditors: Does it Improve or Impair Auditor Judgement?

Eddy Cardinaels

Tilburg University

Kristof Stouthuysen

Vlerick Business School

Evelien Reusen

Erasmus University

Viola Darmawan

KU Leuven

Discussant: **Robert Stoumbos**

Public Company Auditing Around the Securities Exchange Act

Thomas Bourveau

Columbia University

Mattais Breuer

Columbia University

Jeroen Koenraadt

Erasmus University

Robert Stoumbos

Columbia University

Discussant: **Olena V. Watanabe**

9C: ESG IV & Disclosure V – Empress A Ballroom

Moderator: **Robert Raney**

Trading Emission Allowances and Reporting Incentives

Gaizka Ormazabal

Donal N’Gatta

Robert Raney

Discussant: **Svenja Dube**

IESE Business School

IESE Business School

IESE Business School

The Disciplining Role of Securities Litigation in Shaping ESG Disclosures and ESG Rating Disagreement

Svenja Dube

Chenqi ZHU

Discussant: **Robert Raney**

Fordham University

University of California, Irvine

Disclosure Softness of Corporate Language

Daniela De la Parra

Discussant: **Hamilton Elkins**

University of North Carolina at Chapel Hill

Boxed Lunch

Wednesday, 12:00 to 1:00 p.m.

Frontenac Ballroom

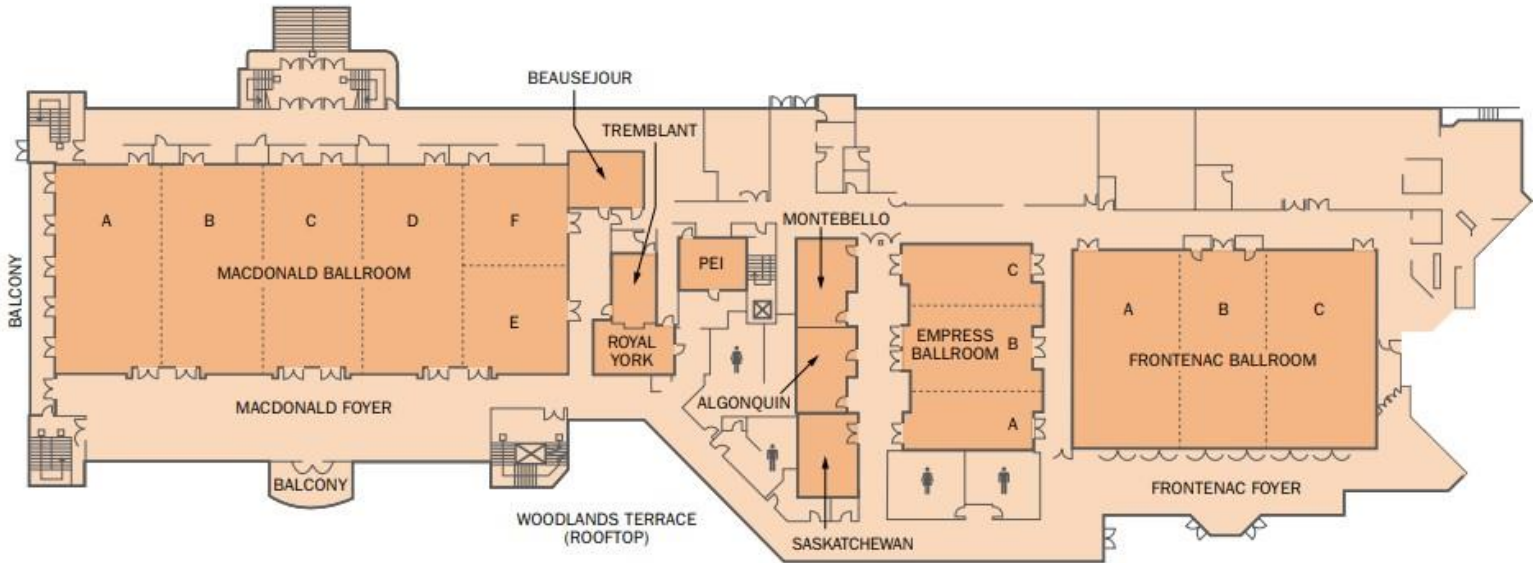
List of Participants

Name	Affiliation	Email
Andrea Rozario	University of Illinois - Urbana-Champaign	ochoaandrea09@gmail.com
Andrew Stephan	University of Colorado Boulder	andrew.stephan@colorado.edu
Aneel Iqbal	University of Calgary	aneel.iqbal1@ucalgary.ca
Anita Larka	University of Calgary	anita.lakra@haskayne.ucalgary.ca
Anup Srivastava	University of Calgary	anup.srivastava@ucalgary.ca
Anywhere Sikochi	Harvard Business School	ssikochi@hbs.edu
Ashiq Ali	University of Texas at Dallas	ashiq.ali@utdallas.edu
Bingxu Fang	Singapore Management University	bxfang@smu.edu.sg
Blair Marquardt	University of North Texas	Blair.marquardt@unt.edu
Brian Vansant	Auburn University	bvansant@auburn.edu
Caleb Rawson	University of Arkansas	crawson@walton.uark.edu
Changling Chen	University of Waterloo	clchen@uwaterloo.ca
Changqiu Yu	University of Manitoba	changqiu.yu@umanitoba.ca
Charles McClure	University of Chicago	charles.mcclure@chicagobooth.edu
Christine Cuny	New York University	cc171@stern.nyu.edu
Clara (Xiaoling) Chen	University of Illinois at Urbana Champaign	cxchen@illinois.edu
Daniel Wangerin	University of Wisconsin-Madison	daniel.wangerin@wisc.edu
Daniela De la Parra	University of North Carolina at Chapel Hill	daniela_delaparra@kenan-flagler.unc.edu
Dushyantkumar Vyas	University of Toronto	dushyant.vyas@rotman.utoronto.ca
Elena Patel	University of Utah	elena.patel@eccles.utah.edu
Eliza Zhang	University of Washington Tacoma	zhang20@uw.edu
Elizabeth Gordon	Temple University	egordon@temple.edu
Emily Griffith	University of Wisconsin-Madison	emily.griffith@wisc.edu
Ethan Rouen	Harvard Business School	erouen@hbs.edu
Feng Chen	University of Toronto	feng.chen@rotman.utoronto.ca
Gary Chen	DePaul University	gary.chen@depaul.edu
Gary Entwistle	University of Saskatchewan	entwistle@edwards.usask.ca
Gary Lind	University of Pittsburgh	gdind@katz.pitt.edu
Gopal Krishnan	Bentley University	gkrishnan@bentley.edu
Hamilton Elkins	University of Saskatchewan	elkins@edwards.usask.ca
Han-Up Park	University of Saskatchewan	park@edwards.usask.ca
Helen Zhang	University of Minnesota	zhan0400@umn.edu
Henry Laurion	University of Colorado at Boulder	henry.laurion@colorado.edu
Herita Akamah	University of Nebraska - Lincoln	hakamah2@unl.edu
Hila Fogel-Yaari	University of Texas at Arlington	hila.fogelyaari@uta.edu
Hongping Tan	McGill University	hongping.tan@mcgill.ca
Huimin Chen	University of Massachusetts Lowell	Huimin_Chen@uml.edu
Ira Yeung	University of British Columbia	ira.yeung@sauder.ubc.ca
Irene Herremans	University of Calgary	irene.herremans@haskayne.ucalgary.ca
Jagan (Krish) Krishnan	Temple University	krish@temple.edu
Jake Thomas	Yale University	jake.thomas@yale.edu
James Cannon	Utah State University	james.cannon@usu.edu

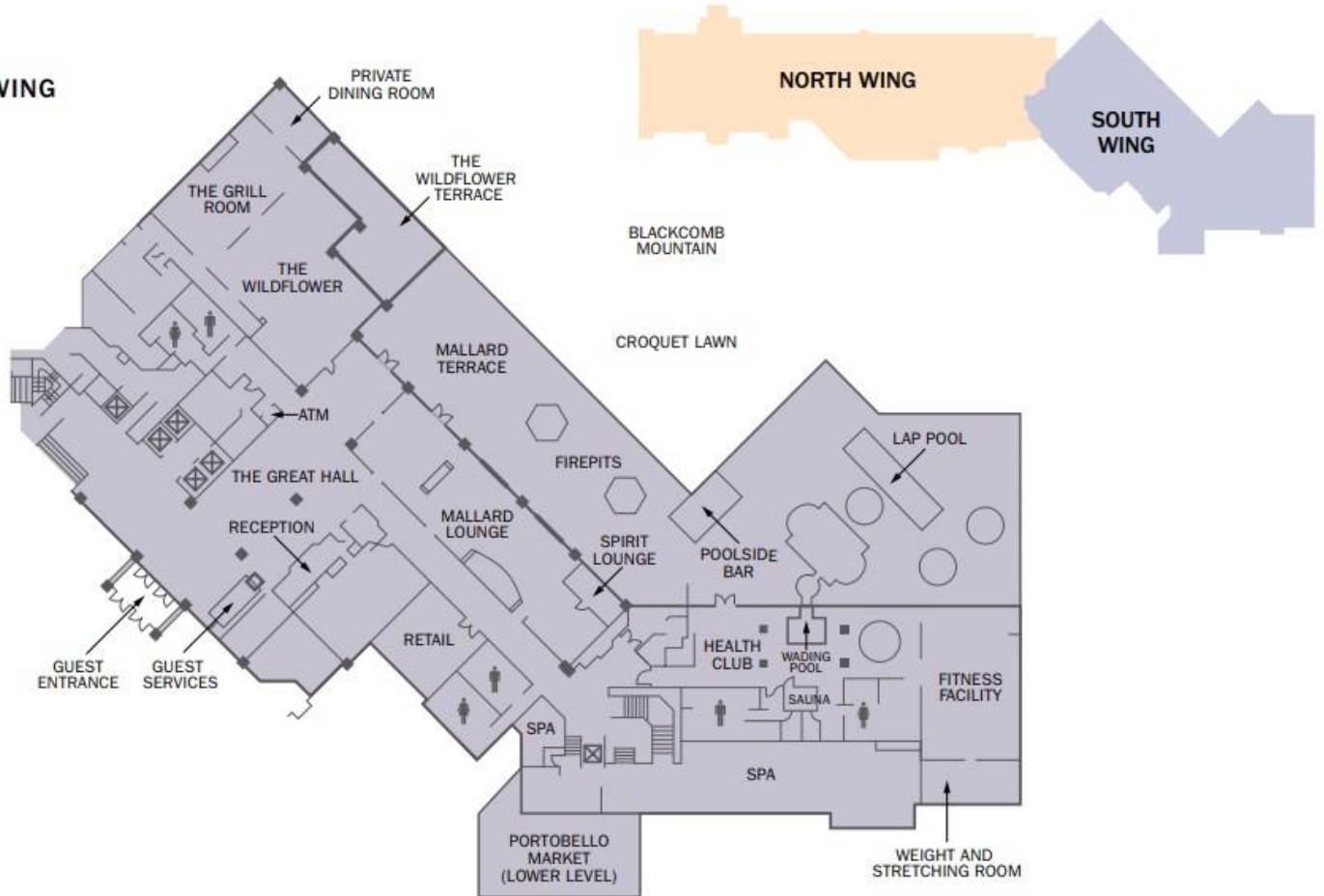
Jared Jennings	Washington University in St. Louis	jaredjennings@wustl.edu
Jayanthi Krishnan	Temple University	jaykrish@temple.edu
Jenna D'Adduzio	University of British Columbia	jenna.dadduzio@sauder.ubc.ca
Jenny Li Zhang	University of British Columbia	jenny.zhang@sauder.ubc.ca
Jenny Tucker	University of Florida	jenny.tucker@warrington.ufl.edu
Jing He	University of Delaware	jinghe@udel.edu
Jingjing Wang	University of Calgary	jingjing.wang@ucalgary.ca
Joanna Golden	University of Memphis	joanna.golden@memphis.edu
Johnny Jermias	Simon Fraser University	Jjermias@sfu.ca
Joo Hyung Lee	University of Windsor	joohyung.lee@uwindsor.ca
Josef Schroth	Bank of Canada	josef.schroth@protonmail.com
Kaixuan Zhang	University of Calgary	kaixuan.zhang@ucalgary.ca
Karen Nelson	Texas Christian University	k.nelson@tcu.edu
Keval Amin	Stony Brook University	keval.amin@stonybrook.edu
Kevin Veenstra	McMaster University	kmee.veenstra@gmail.com
Kin Lo	UBC	kin.lo@sauder.ubc.ca
Kristen Valentine	University of Georgia	kristen.valentine@uga.edu
Kristi Rennekamp	Cornell University	Kmr52@cornell.edu
Leslie Hodder	Kelley School of Business / Indiana University	lhodder@indiana.edu
Li Yao	Concordia University	leighliyao@gmail.com
Lucy Chen	Villanova University	Lucy.chen@villanova.edu
Luminita Enache	University of Calgary	luminita.enache@ucalgary.ca
Marion Boisseau-Sierra	Cambridge Judge Business School	m.boisseau-sierra@jbs.cam.ac.uk
Mark Anderson	University of Calgary	mark.anderson@haskayne.ucalgary.ca
Matthew Shaffer	University of Southern California	mdshaffe@marshall.usc.edu
Mengtian Li	Brock University	mli@brocku.ca
Mikhail Pevzner	University of Baltimore	mpevzner@ubalt.edu
Muktak Tripathi	Temple University	tuc52116@temple.edu
Natalie Valle	University of Calgary	natalie.valle@ucalgary.ca
Nick Guest	Cornell University	nguest@cornell.edu
Ole-Kristian Hope	University of Toronto - Rotman School of Management	okhope@rotman.utoronto.ca
Olena Watanabe	Iowa State University	watanabe@iastate.edu
Omri Even-Tov	UC Berkeley	omri_eventov@haas.berkeley.edu
Patrick Hopkins	Kelley School of Business / Indiana University	peh@indiana.edu
Paul A. Griffin	University of California, Davis, Davis CA USA	pagriffin@ucdavis.edu
Paul Wong	University of California, Davis	panwong@ucdavis.edu
Pauline Wu	University of British Columbia	pauline.wu@sauder.ubc.ca
Peng Wang	McGill University	peng.wang4@mail.mcgill.ca
Rafael Rogo	University of Cambridge	r.rogo@jbs.cam.ac.uk
Rahat Jafri	University of Calgary	syedrahatali.jafri@ucalgary.ca
Raj Mashruwala	University of Calgary	raj.mashruwala@haskayne.ucalgary.ca
Ray Zhang	Simon Fraser University	ray_zhang@sfu.ca
Rebecca Hann	University of Maryland	rhann@umd.edu
Rimmy Tomy	The University of Chicago	rimmy.tomy@chicagobooth.edu
Rob Raney	IESE Business School	rraney@iese.edu

Robert Stoumbos	Columbia Business School	rsc2188@gsb.columbia.edu
Rong Zhao	University of Calgary	rong.zhao@haskayne.ucalgary.ca
Rustam Zufarov	University of Illinois at Chicago	zufarov@uic.edu
Sam (Sunghan) Lee	Iowa State University	jfinch@iastate.edu
Samir Trabelsi	Brock University -	strabelsi@brocku.ca
Scarlett Song	University of New Hampshire	scarlett.song@unh.edu
Senyo Tse	Texas A&M University	stse@mays.tamu.edu
Shahid Khan	Penn State Berks	sak62@psu.edu
Shiran Froymovich	Duke University	sv142@duke.edu
Sorabh Tomar	Southern Methodist University	stomar@smu.edu
Spencer Anderson	University of Illinois at Urbana-Champaign	spencera@illinois.edu
Stephanie Cheng	Tulane University	scheng7@tulane.edu
Stephannie Larocque	University of Notre Dame	larocque.1@nd.edu
Steven Maex	Temple University	steven.maex@temple.edu
Svenja Dube	Fordham University	sdube4@fordham.edu
Tanya Tang	Brock University	ttang@brocku.ca
Tineke Distelmans	KU Leuven / Vlerick Business School	tineke.distelmans@vlerick.com
Tracie Frost	Hong Kong Polytechnic University	tracie.frost@polyu.edu.hk
Ventsislav Stamenov	Georgia State University	vstamenov@gsu.edu
Viola Darmawan	KU Leuven	viola.darmawan@kuleuven.be
Vitaly Meursault	Federal Reserve Bank of Philadelphia	vitaly.meursault@gmail.com
Weili Ge	University of Washington	geweili@uw.edu
Xiao Fang	University of Delaware	xfang@udel.edu
Xiaotao Liu	Northeastern University	xi.liu@neu.edu
Xiaoxia Peng	University of Utah	xiaoxia.peng@eccles.utah.edu
Xin Zheng	University of British Columbia	xin.zheng@sauder.ubc.ca
Xinyi Peng	University of Calgary	xinyi.peng1@ucalgary.ca
Xue Wang	Ohio State University	wang.4821@osu.edu
Ye Wang	University of Calgary	ye.wang4@ucalgary.ca
Ying Liang	Georgia State University	yliang15@gsu.edu
Yufan Dong	Temple University	yufan.dong@temple.edu
Zachary King	University of Wisconsin-Madison	zjking@wisc.edu
Zvi Singer	HEC Montreal	zvi.singer@hec.ca

NORTH WING



SOUTH WING



Thank you to our sponsors:



Thank you for attending the
2022 Haskayne and Fox Accounting Conference