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

<table>
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<td>Welcome Reception</td>
<td>Sunday, 7:00 to 9:00 p.m.</td>
<td>Frontenac Ballroom</td>
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Monday, June 20, 2022

<table>
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<th>Event</th>
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<tr>
<td>Breakfast</td>
<td>Monday, 7:00 to 8:15 a.m.</td>
<td>Frontenac Ballroom</td>
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Parallel Session 1  
Monday, 8:30 to 10:00 a.m.

IA: 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
Johnny Jermias
Discussant: Xiaotao Kelvin Liu

IPO Prospectus Restatements and Tainted Underwriters
Wenyi Cai
Xiaotao Kelvin Liu
Thomas Omer
Biyu Wu
Discussant: Yufan Dong

Corporate Relocations, Social Capital Changes, and Internal Control Quality
Yufan Dong
Jayanthi Krishnan
Discussant: Johnny Jermias

1D: Intangibles – Frontenac A Ballroom

Moderator: Zachary King

A New Perspective on R&D Accounting
Zachary King
Discussant: Scarlett Song

Digital versus Traditional Advertising and the Recognition of Intangible Assets
Scarlett Song
Discussant: Aneel Iqbal

How Do Amounts, Composition and Properties of Accrual Differ for Physical versus Knowledge Firms?
Aneel Iqbal
Anup Srivastava
Discussant: Zachary King
Parallel Session 2  
Monday, 10:30 a.m. to 12:00 pm

2A: ESG – Empress B Ballroom

Moderator: Jake Thomas

Meet, Beat and Pollute

Jake Thomas – Yale University
Wentao Yao – Xiamen University
Frank Zhang – Yale University
Wei Zhu – University of Illinois, Urbana-Champaign

Discussant: Paul A. Griffin

Extreme Temperature Heat Spells and the DuPont Equation

Paul A. Griffin – University of California, Davis
David H. Lont – University of Otago
Martien Lubberink – Victoria University of Wellington

Discussant: Luminita Enache

The Effect of Electronic Medical Records on Hospital Utilization Costs

Luminita Enache – University of Calgary
Susanna Gallani – Harvard Business School
Xue Guo – University of North Carolina
Edward J. Riedl – 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 – Columbia Business School
Ethan Rouen – Harvard Business School
Yuan Zou – Harvard Business School

Discussant: Caleb Rawson

Industry Information Transfers and Qualitative Disclosure: Evidence from Conference Calls

Kristian D. Allee – University of Arkansas
Joe López-Vilaró – University of Arkansas
Caleb Rawson – University of Arkansas

Discussant: Stephanie F. Cheng

The Informational Role of Exhibits in Form 10-K

Stephanie F. Cheng – Tulane University
Yimeng Li – Tulane University
Pengkai Lin – 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 California, Berkeley
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  
University of California, Davis

Shana (Hyun) Hong  
University of California, Riverside

Kyungran Lee  
The University of Hong Kong

Ji Woo Ryou  
West Virginia University

Discussant: Peng Wang

Analysts' Risk Discussions

Hongping Tan  
McGill University

Changqui Yu  
University of Manitoba

Discussant: Gary Chen

Labor unionization and non-GAAP reporting

Riddha Basu  
George Washington University

Gary Chen  
DePaul University

Spencer Pierce  
Florida State University

Discussant: Paul A. Griffin

3C: Top Management Team I – Empress A Ballroom

Moderator: Changling Chen

Executive Political Leanings and COVID-19 Disclosures

Yixing (Ivee) Che  
University of Waterloo

Changling Chen  
University of Waterloo

Victor Xiaoqi Wang  
California State University, Long Beach

Discussant: Ray Zhang

CEO Political Engagement and Personal SEC Prosecution

Wenjiao Cao  
Erasmus University, Rotterdam

James P. Naughton  
University of Virginia

Rafael Rogo  
University of Cambridge

Ray Zhang  
Simon Fraser University

Discussant: Tracie Frost

The Impact of CEO Past Corporate Experiences on Accounting Conservatism

Matthew Faulkner  
San José State University

Tracie Frost  
The Hong Kong Polytechnic University

Luis Garcia-Feijoo  
Florida Atlantic University

Discussant: Changling Chen
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

Does sovereign accounting quality matter?

Marion Boisseau-Sierra
Jenny Chu
Shiva Rajgopal
Discussant: Paul A. Wong

The Paycheck Protection Program and the Cost of Debt

Daniel G. Neely
Gregory D. Saxton
Paul A. Wong
Discussant: Shahid Khan
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  
Jacob Ott  
Ethan Yao  
**Helen Zhang**  

**Discussant:** Anywhere Sikochi  

*Transitory and Permanent Cash Flow Shocks in Debt Contract Design*  
Le Ma  
Anywhere Sikochi  
Yajun Xiao  
**Discussant:** Bingxu Fang  

*The Relevance of Key Performance Indicators in Debt Markets*  
Bingxu Fang  
**Discussant:** Helen Zhang  

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**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. Nylen  
**Daniel D. Wangerin**  
Karla M. Zehms  
**Discussant:** Henry Laurion  

*Which Multiplies Matter in M&A? An Overview*  
Matthew Shaffer  
**Discussant:** Daniel D. Wangerin  

*Credibility of managers’ fair value assessments: evidence from smaller-than-expected goodwill impairments*  
Henry Laurion  
Scott A. Robinson  
Frances M. Tice  
**Discussant:** Matthew Shaffer  

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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**

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**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

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**Lunch**

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

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


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
Nathan J. Newton
Mikhail Pevzner
Aleksandra (Ally) B. Zimmerman
Discussant: Keval Amin

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

Keval Amin
Linda A. Myers
Justin C. Short
Discussant: Feng Chen

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

Feng Chen
Xingqiang Du
Wanfu Li
Jianguang Zeng
Discussant: Mikhail Pevzner

7D: ESG III – Frontenac A Ballroom

Moderator: Irene M. Herremans

Board Interlocks, Sustainability Committee Experience, and Sustainability Reporting

Jing Lu
Fereshteh Mahmoudian
Donging Yu
Jamal Nazari
Irene M. Herremans
Discussant: Muktak K. Tripathi

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

Feng Gao
Jagan Krishnan
Sri Ramamoorti
Muktak K. Tripathi
Discussant: Huimin (Amy) Chen

Major Government Customers and Earnings Smoothness

Huimin (Amy) Chen
Jingrong Lin
Anqi Tao
Discussant: Irene M. Herremans
8A: Valuation and Market Efficiency III – Empress B Ballroom

Moderator: Anup Srivastava

Do Digital Technology Firms Earn Excess Profits? Alternative Perspectives

Anup Srivastava
Shiva Rajgopal
Rong Zhao
Discussant: Charles McClure

Demand for Stocks and Accounting Information

Charles McClure
Valeri V. Nikolaev
Discussant: Spencer B. Anderson

Professional Investors’ Asset Measurement Preferences

Spencer B. Anderson
Michael T. Durney
Shannon Garaviglia
Kurt H. Gee
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
Sara Malik
Elena Patel
Jason Sandvik
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
Hila Fogel-Yaari
Isabella Grabner
Karen Sedatole
Discussant: Natalie Valle

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

Natalie Valle
Mark Anderson
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
Lucy Huajing Chen
Yiwen Li

Discussant: **Xue Wang**

_Heterogeneity in the Financial Reporting Effects of ASC 606 Adoptions_

Diana Choi
Sehwa Kim
Xue Wang

Discussant: **Jenny Li Zhang**

_Strategic Scientific Disclosure - Evidence from the Leahy-Smith America Invents Act_

Jenny Li Zhang
Yuxiang Zheng

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
Chad Ham
Wenfeng Wang
Jingwen Yang
Discussant: Eliza Zhang

The Value of Mobile Labor during Immobile Times: Evidence from the COVID-19 Pandemic
Eliza Zhang
Weishi Jia
Shuo Li
Philip Stocken
Discussant: Sorabh Tomar

Making the Grade (But Not Disclosing It): How Withholding Grades Affect Student Behavior and Employment
Eric Floyd
Daniel J. Lee
Sorabh Tomar
Discussant: Rebecca Hann

9B: Audit IV – Empress C Ballroom

Moderator: Olena V. Watanabe

Short Sellers and Contagion Effect of Audit Failures
Truong X. Duong
Olena V. Watanabe
Discussant: Viola Darmawan

The Imitation Behaviour of Junior Auditors: Does it Improve or Impair Auditor Judgement?
Eddy Cardinaels
Kristof Stouthuysen
Evelien Reusen
Viola Darmawan
Discussant: Robert Stoumbos

Public Company Auditing Around the Securities Exchange Act
Thomas Bourveau
Mattais Breuer
Jeroen Koenraadt
Robert Stoumbos
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

The Disciplining Role of Securities Litigation in Shaping ESG Disclosures and ESG Rating Disagreement
Svenja Dube  
Chenqi ZHU  
Discussant: Robert Raney

Disclosure Softness of Corporate Language
Daniela De la Parra  
Discussant: Hamilton Elkins

Boxed Lunch
Wednesday, 12:00 to 1:00 p.m.
Frontenac Ballroom
<table>
<thead>
<tr>
<th>Name</th>
<th>Affiliation</th>
<th>Email</th>
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<tbody>
<tr>
<td>Andrea Rozario</td>
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<tr>
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