Haskayne and Fox
Accounting Conference
Program and Parallel Session Guide

June 18 – 21, 2023
Fairmont Chateau Lake Louise
In Memoriam: Celebrating the Legacy of Rajiv D. Banker

Rajiv cofounded this conference. He was a highly influential management accounting scholar who made numerous, enduring contributions to the field. He played a pivotal role in shifting the focus from cost accounting to managerial accounting, catalyzed by rapidly changing technology. Banker’s work encompassed a range of methodologies and frameworks, challenging traditional assumptions and providing practical insights for decision-making. He had a monumental impact on practice, introducing tools like DEA for efficiency analysis and influencing the design of compensation contracts. Banker’s mentorship and rigorous approach continue to inspire future researchers in the field.

His research improved the understanding of managerial decision making: How do managers choose what capacity to acquire, allocate resources, manage costs, implement strategies, and measure performance? In this quest, he deployed an arsenal of methods to tackle issues that span the entirety of management accounting. At a basic level, he transformed our comprehension of how managers engage with accounting to make decisions.

We hope that the management accounting community will forge ahead on the many paths and legacies Rajiv Banker carved for us.

(1953 – 2023)
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## HAC Event Schedule 2023

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<th>START – END TIME</th>
<th>EVENT</th>
<th>LOCATION</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Sunday, June 18th</strong></td>
<td></td>
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</tr>
<tr>
<td>7:00 – 9:00 p.m.</td>
<td>Welcome Reception</td>
<td>Victoria Ballroom</td>
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<tr>
<td><strong>Monday, June 19th</strong></td>
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</tr>
<tr>
<td>7:00 – 8:15 a.m.</td>
<td>Breakfast</td>
<td>Mount Temple AB</td>
</tr>
<tr>
<td>8:30 – 10:00 a.m.</td>
<td>ESG Panel</td>
<td>Mount Temple AB</td>
</tr>
<tr>
<td>10:00 – 10:30 a.m.</td>
<td>Coffee Break <strong>OR</strong> Q&amp;A with ESG Panelists</td>
<td>Heritage Hall (for coffee) Parker (for Q&amp;A)</td>
</tr>
<tr>
<td>10:30 a.m. – 12 p.m.</td>
<td>Parallel Session 1</td>
<td>Multiple Locations</td>
</tr>
<tr>
<td>12 – 1:30 p.m.</td>
<td>Lunch &amp; Land Blessing</td>
<td>Mount Temple AB</td>
</tr>
<tr>
<td>1:45 – 3:15 p.m.</td>
<td>Parallel Session 2</td>
<td>Multiple Locations</td>
</tr>
<tr>
<td>3:15 – 3:30 p.m.</td>
<td>Coffee Break</td>
<td>Heritage Hall</td>
</tr>
<tr>
<td>3:30 – 5:00 p.m.</td>
<td>Parallel Session 3</td>
<td>Multiple Locations</td>
</tr>
<tr>
<td>6:00 – 9:00 p.m.</td>
<td>BBQ Dinner</td>
<td>Victoria Ballroom</td>
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<tr>
<td><strong>Tuesday, June 20th</strong></td>
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<tr>
<td>7:00 – 8:15 a.m.</td>
<td>Breakfast</td>
<td>Mount Temple AB</td>
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<tr>
<td>8:30 – 10:00 a.m.</td>
<td>Parallel Session 4</td>
<td>Multiple Locations</td>
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<tr>
<td>10:00 – 10:30 a.m.</td>
<td>Coffee Break</td>
<td>Heritage Hall</td>
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<tr>
<td>10:30 a.m. – 12:00 p.m.</td>
<td>Parallel Session 5</td>
<td>Multiple Locations</td>
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<tr>
<td>12:00 – 2:30 p.m.</td>
<td>Lunch</td>
<td>Mount Temple AB</td>
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<tr>
<td></td>
<td>Message from CAAA President</td>
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<tr>
<td></td>
<td>(Starting at 12:45 p.m.)</td>
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<tr>
<td></td>
<td>Editor Panel</td>
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<td></td>
<td>(Starting at 1:00 p.m.)</td>
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<tr>
<td>3:00 – 9:00 p.m.</td>
<td><strong>OR</strong> Bus to/from Banff (24 people max)</td>
<td>Front Doors (for Bus)</td>
</tr>
<tr>
<td>3:30 – 5:00 p.m.</td>
<td><strong>OR</strong> Canoe (20 people max)</td>
<td><strong>OR</strong> Boathouse (for Canoe)</td>
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<td>*First come, first serve basis</td>
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## Wednesday, June 21st

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
<th>Location</th>
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<tbody>
<tr>
<td>7:00 – 8:15 a.m.</td>
<td>Breakfast</td>
<td>Mount Temple AB</td>
</tr>
<tr>
<td>8:30 – 10:00 a.m.</td>
<td>Parallel Session 6</td>
<td>Multiple Locations</td>
</tr>
<tr>
<td>10:00 – 10:30 a.m.</td>
<td>Coffee Break</td>
<td>Heritage Hall</td>
</tr>
<tr>
<td>12:00 p.m.</td>
<td>Check out</td>
<td>Receptionist</td>
</tr>
<tr>
<td></td>
<td>(Luggage can be securely stored in the Beehive room if you want to check out before 12 p.m.)</td>
<td></td>
</tr>
<tr>
<td>10:30 a.m. – 12:00 p.m.</td>
<td>Parallel Session 7</td>
<td>Multiple Locations</td>
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<tr>
<td>12:00 p.m.</td>
<td>Boxed Lunch To Go</td>
<td>Heritage Hall</td>
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</tbody>
</table>

### Important Notes:

- Welcome Reception and BBQ Dinner will be held in the Victoria Ballroom
- Breakfast and lunch will be held in the Mount Temple AB
- Parallel Sessions will be held in the following rooms: Mount Temple AB, Mount Temple C, Plain of Six, Lakeshore, Saddleback, and Beehive
- In parallel sessions, please plan for:
  - 12 minutes to present
  - 8 minutes for discussion
  - 10 minutes for audience questions
- There is a map on the last page of this program
- The hotel does not provide babysitting services but recommends My Hotel Sister
Speaker Bios

I. ESG Panelists:

Tanya Causgrove
ARC Financial

Tanya Causgrove is the CFO and Managing Director of ARC Financial. Her responsibilities include finance and risk management, investor relations, and legal and regulatory matters. She is a member of ARC’s Executive and Investment Committees, and leads the team which provides support to ARC on finance, accounting, tax, human resources, regulatory, technology and administrative matters. She also assists the investment team and investors on a range of financial, regulatory and fund-related issues. Tanya currently represents ARC on the boards of Citadel Drilling Ltd. and Topaz Energy Corp. Tanya joined ARC in 1997 with prior experience at a global public accounting firm. She has a Bachelor of Commerce in Accounting from the University of Alberta, is a Chartered Accountant and a CFA Charterholder.

Gord Graham
EY’s Assurance

Gord has spent 39 years working with EY’s Assurance practice, including 28 as a client serving partner. Gord has been EY’s Assurance leader for Alberta and Western Canada and the overall lead client service partner for EY Canada. Gord has also been a member of EY North America’s Partner Advisory Forum and the Canadian Partnership Board. He is a former member of the Canadian Accounting Standards Board. Gord oversaw the formation for EY’s Climate Change and Sustainability practice in Western Canada and has been provided both financial statement audit and ESG assurance services to many of Canada’s largest public companies. Gord has been actively involved in discussions with investment managers, senior corporate management and board members on the development and expected direction of sustainability reporting under the various global frameworks and on its relevance and reliability for investor decision making.
As Director of Sustainability, Susan is responsible for leading the company’s sustainability efforts and supporting the integration of environmental, social and governance (ESG) considerations into the company’s strategy, business plans and decisions. She also supports the company’s interactions with external stakeholders, including ESG reporting and performance disclosure, to strengthen the company’s reputation as a sustainability leader.

Susan has been with Cenovus and its predecessor companies since 2000 and previously served as Director & Treasurer, and Director, Investor Relations. She has also held roles in Corporate Development and Corporate Finance during her career with Cenovus. Susan is a Chartered Financial Analyst and holds a Bachelor of Commerce from the University of Calgary.

Rachel Miller, FCPA, FCA, serves as the CEO of CPA Alberta. Since assuming this role on January 1, 2015, she has guided the profession’s transformation under the Chartered Professional Accountants banner, establishing a strong vision and foundation for the organization. Rachel previously held the positions of CEO and Executive Director at the Institute of Chartered Accountants of Alberta (ICAA) and CMA Alberta, along with being the ICAA’s Director of Practice Review from 2006-2013.

With a Honours Bachelor of Commerce degree from McMaster University, she has worked with accounting firms across Ontario and Alberta. Rachel is the former chair of the Canadian CPA profession’s Council of Chief Executives and CPA Canada’s National Public Trust Committee. She is also the Executive Director of the CPA Education Foundation of Alberta, and Executive Director of the CPA Assist program. As well, Rachel sits on the Board of the CPA Western School of Business. As a community leader, Rachel actively volunteers and...
II. Editor Panelists:

Phil Berger
Senior Editor for JAR

Phil Berger was a tenured Associate Professor at the Wharton School (1991–2002, tenured Associate Professor from 1998 – 2002) and later joined Booth as a tenured Full Professor (2002). His research focuses on financial reporting and corporate finance. He has been published in top peer-reviewed accounting and finance journals. For 18 years, he edited the Journal of Accounting Research. Berger chaired and served dissertation committees for top accounting students from Booth, now at prestigious schools like Harvard, Yale, MIT, Wharton, and Stanford. He served as Deputy Dean for Booth's part-time MBA programs and as Director of Booth's Accounting Research Center. Berger has received multiple teaching awards; while at Wharton, he won every MBA teaching award that the Wharton School offers. At Chicago Booth, he was awarded the 2011 Phoenix Prize. Berger holds Ph.D. and MBA degrees from the University of Chicago, with degrees from the University of Saskatchewan, Canada.

Peter Easton
Former RAST editor and current Editor in Chief of Accountability in a Sustainable World Quarterly

Professor Peter Easton is Director of the Center for Accounting Research and Education (CARE) in the Mendoza College of Business at the University of Notre Dame. After directing the annual CARE Conference for almost 2 decades, Easton recognized the immediate need for dialogue among academics and practitioners about sustainability, accountability, measurement, assurance of the measures, data to inform (responsible) investment decisions and accountability in setting of personal, corporate and public sector goals. This recognition pivoted his teaching, research, and CARE activities to Accountability in a Sustainable World and development of ASW Quarterly. The goals of ASWQ are to advance the creation and dissemination of knowledge and understanding of issues of topical practical relevance through the publication of cutting edge, rigorous, peer-reviewed research and thought-pieces written by academics and practitioners.
Regina Wittenberg Moerman
Senior Editor for JAR

Regina Wittenberg Moerman specializes in debt contracting and trading, banking, reporting quality, and disclosure. She has held positions at the Wharton School and the Chicago Booth. Wittenberg-Moerman is the recipient of numerous awards, including the Best Paper Prize by the Journal of Accounting and Economics and Dean’s Award for Research Excellence from Marshall. Wittenberg-Moerman is the senior editor of the Journal of Accounting Research. She also served on the editorial board of the Journal of Accounting and Economics and the Journal of Accounting Research and is a referee for numerous journals, including The Accounting Review, Journal of Finance and Journal of Financial Economy.

Partha Mohanram
Editor-in-chief for CAR

Partha Mohanram is the John H. Watson Chair in Value Investing at Rotman and the Acting Vice-Dean of Research Strategy and Resources. He has published extensively in the areas of financial statement analysis, valuation of growth firms, implied cost of capital and executive compensation. He is the Editor-in-chief of Contemporary Accounting Research and serves on the editorial board of The Accounting Review and Review of Accounting Studies. His research work has won numerous awards including the Haim Falk lifetime achievement award from the CAAA (2017), the Rotman research impact award (2018) and the Notable Contributions award from the American Accounting Association. Professor Mohanram teaches advanced electives on business analysis and valuation. He joined Rotman after serving on the faculty of Columbia and New York University. He obtained his PhD from Harvard, MBA from IIM – Ahmedabad, and B.Tech from IIT-Madras. Professor Mohanram is the director of the India Innovation Institute at the University of Toronto.
III. Keynote Speakers:

Elder Doreen Spence

Known as Grandmother to many, Doreen Spence is a Cree Elder who was born and raised on the Good Fish Lake Reservation. She is also a member of the Saddle Lake Band as her father was from Saddle Lake. Grandmother Doreen is retired after having spent many years nursing in active treatment hospitals. Currently, she is an active Elder in Residence with the Cumming School of Medicine’s (CSM) Indigenous, Local and Global Health (ILGH) Office and mentors students and staff in the Alberta Indigenous Mentorship in Health Innovation (AIM-HI) Network and at Mount Royal and St. Mary’s Universities. Healing and wellness are her life-long legacy and she is honoured to have been recognized by so many for doing what she is so passionate about. She has received an honourary Bachelor of Nursing from Mount Royal University; been appointed to the Order of Canada; received the Indspire Award, the Alberta Centennial Medal, the Alberta Human Rights Award, the Chief David Crowchild Memorial Award, and the YWCA Woman of Distinction Award; and was one of the 1000 PeaceWomen nominated for the 2005 Nobel Peace Prize.

Rajendra Srivastava

Rajendra Srivastava is the Novartis Professor of Marketing Strategy and Innovation at the Indian School of Business. He has served as Dean at ISB. He has also served as Provost at Singapore Management University and as Senior Associate Dean at Emory University and The University of Texas at Austin. Srivastava is a strong proponent for inter-disciplinary research and collaboration between industry, government, and academia. He is a Senior Research Fellow at the Mack Institute for Innovation (Wharton), and the Institute for Studies in Business Markets (ISBM) at Penn State. His academic leadership have been recognized by American Marketing Association which appointed him as a 2020 AMA Fellow. His 1998 Journal of Marketing article titled Market Based Asset and Shareholder Value is the only marketing paper to received Maynard Award, MSI/Paul Root Award for the best paper contributing to the theory and practice of marketing, and AMA/Sheth Foundation Award that contributed most to the marketing discipline in a decade. His thought leadership credentials are underscored by over 27,000 Google Scholar Citations. He has worked with over 50 MNCs across more than 50 countries and 5 continents.
Detailed Program

Sunday, June 18, 2023

Welcome Reception
Sunday, 7:00 to 9:00 p.m.
Victoria Ballroom
<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
<th>Location</th>
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<tbody>
<tr>
<td>Monday, 7:00 to 8:15 a.m.</td>
<td>Breakfast</td>
<td>Mount Temple AB</td>
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<tr>
<td>Monday, 8:30 to 10:00 a.m.</td>
<td>ESG Panel</td>
<td>Mount Temple AB</td>
</tr>
<tr>
<td>Session Chair: Rachel Miller</td>
<td>Panelists:</td>
<td>CPA Alberta</td>
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<td></td>
<td>Gord Graham</td>
<td>Ernst &amp; Young LLP</td>
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<td></td>
<td>Tanya Causgrove</td>
<td>ARC Financial</td>
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<td></td>
<td>Susan Grey</td>
<td>Cenovus Energy</td>
</tr>
<tr>
<td>Monday, 10:00 to 10:30 a.m.</td>
<td>Q&amp;A with ESG Panelists</td>
<td>Parker</td>
</tr>
<tr>
<td>Monday, 10:00 to 10:30 a.m.</td>
<td>Coffee Break</td>
<td>Heritage Hall</td>
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### Parallel Session 1
**Monday, 10:30 a.m. to 12:00 p.m.**

#### 1A: Top Management Team – Mount Temple AB

**Session Chair:** Philip G. Berger

**Dynamic CEO-Board Cultural Proximity**

<table>
<thead>
<tr>
<th>Philip G. Berger</th>
<th>University of Chicago</th>
</tr>
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<tbody>
<tr>
<td>Wei Cai</td>
<td>Columbia University</td>
</tr>
<tr>
<td>Lin Qiu</td>
<td>Purdue University</td>
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</table>

**Discussant:** Weili Ge

**Does Virtue Pay? Evidence from Prosocial CEOs and Their Careers**

<table>
<thead>
<tr>
<th>Mei Feng</th>
<th>University of Pittsburgh</th>
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<tbody>
<tr>
<td>Weili Ge</td>
<td>University of Washington</td>
</tr>
<tr>
<td>Zhejia Ling</td>
<td>California State University, Fullerton</td>
</tr>
<tr>
<td>Wei Ting Loh</td>
<td>Singapore Management University</td>
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**Discussant:** Ewa Sletten

**Just Friends? Managers’ Connections to Judges**

<table>
<thead>
<tr>
<th>Sterling Huan</th>
<th>Singapore Management University</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sugata Roychowdhury</td>
<td>Northwestern University</td>
</tr>
<tr>
<td>Ewa Sletten</td>
<td>The Ohio State University</td>
</tr>
</tbody>
</table>

**Discussant:** Philip G. Berger

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#### 1B: ESG 1 – Mount Temple C

**Session Chair:** Sarah McVay

**Who Bears the Cost of Financial Pressure? Employee Outcomes and Race**

<table>
<thead>
<tr>
<th>Seth Carnahan</th>
<th>Washington University in Saint Louis</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sarah McVay</td>
<td>University of Washington</td>
</tr>
<tr>
<td>MaryJane Rabier</td>
<td>Washington University in Saint Louis</td>
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</tbody>
</table>

**Discussant:** Henry Friedman

**ESG Attention in Capital Markets: Evidence from China’s Carbon Neutrality Pledge Announcement**

<table>
<thead>
<tr>
<th>Henry Friedman</th>
<th>University of California, Los Angeles</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kanyuan Huang</td>
<td>Chinese University of Hong Kong, Shenzhen</td>
</tr>
<tr>
<td>Kaiwen Wu</td>
<td>Shanghai Lixin University of Accounting and Finance</td>
</tr>
</tbody>
</table>

**Discussant:** Jingjing Wang

**Effects of Mandatory Carbon Reporting on Unrepresentative Environmental Disclosures**

<table>
<thead>
<tr>
<th>Gordon Richardson</th>
<th>University of Toronto</th>
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</thead>
<tbody>
<tr>
<td>Jody Grewal</td>
<td>University of Toronto</td>
</tr>
<tr>
<td>Jingjing Wang</td>
<td>University of Calgary</td>
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</tbody>
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**Discussant:** Sarah McVay
### 1C: ESG 2 – Plain of Six

**Session Chair:** Salman Arif

**The Value of Values: Does Focusing on ESG Provide a Competitive Advantage in Forecasting Earnings?**

<table>
<thead>
<tr>
<th>Author</th>
<th>Institution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salman Arif</td>
<td>University of Minnesota</td>
</tr>
<tr>
<td>Nargess Golshan</td>
<td>Indiana University</td>
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<tr>
<td>Discussant: Sebastian A. Tideman</td>
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**The Disclosure of Uncommon Skill Requirements in Job Postings and Firmwide Racial Diversity**

<table>
<thead>
<tr>
<th>Author</th>
<th>Institution</th>
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</thead>
<tbody>
<tr>
<td>Joseph Comprix</td>
<td>Syracuse University</td>
</tr>
<tr>
<td>Kerstin Lopatta</td>
<td>University of Hamburg</td>
</tr>
<tr>
<td>Thomas Tammen</td>
<td>University of Hamburg</td>
</tr>
<tr>
<td>Sebastian A. Tideman</td>
<td>Syracuse University</td>
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<tr>
<td>Discussant: Scarlett Song</td>
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**Using Advertising to Manage Attention: Evidence from ESG Violation Penalty**

<table>
<thead>
<tr>
<th>Author</th>
<th>Institution</th>
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<tbody>
<tr>
<td>Scarlett Song</td>
<td>University of New Hampshire</td>
</tr>
<tr>
<td>Estelle Y. Sun</td>
<td>Boston University</td>
</tr>
<tr>
<td>Discussant: Salman Arif</td>
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### 1D: New Economy 1 – Lakeshore

**Session Chair:** Vicki Wei Tang

**Information Transparency, Tax Evasion, and Cryptocurrency Pricing**

<table>
<thead>
<tr>
<th>Author</th>
<th>Institution</th>
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</thead>
<tbody>
<tr>
<td>Vicki Wei Tang</td>
<td>Georgetown University</td>
</tr>
<tr>
<td>Tony Qingquan Zhang</td>
<td>University of Illinois Urbana-Champaign</td>
</tr>
<tr>
<td>Discussant: Ashish Ochani</td>
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</tbody>
</table>

**Delayed Media Coverage of Earnings News: Evidence from Cryptocurrency Markets**

<table>
<thead>
<tr>
<th>Author</th>
<th>Institution</th>
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</thead>
<tbody>
<tr>
<td>Ashish Ochani</td>
<td>Cornell University</td>
</tr>
<tr>
<td>Discussant: Hyun Jong Park</td>
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**Decentralized Finance (DeFi) and Cybersecurity Assurance**

<table>
<thead>
<tr>
<th>Author</th>
<th>Institution</th>
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<tbody>
<tr>
<td>Robert Knechel</td>
<td>University of Florida</td>
</tr>
<tr>
<td>Steven Maex</td>
<td>George Mason University</td>
</tr>
<tr>
<td>Hyun Jong Park</td>
<td>Temple University</td>
</tr>
<tr>
<td>Discussant: Vicki Wei Tang</td>
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</tbody>
</table>
**1E: Nonprofit – Saddleback**

Session Chair: **Sanjay Bissessur**

*The Timeliness of Environmental Cost*
Sanjay Bissessur  
*University of Amsterdam*
Discussant: **Paul A. Wong**

*What Determines Donor Advised Fund Payout Rates?*
James Brushwood  
*University of Arizona*
Paul Mason  
*Baylor University*
Paul A. Wong  
*University of California, Davis*
Discussant: **Sanjay Bissessur**

**1F: Managers and Management Control – Beehive**

Session Chair: **Shelley Xin Li**

*Effects of Structured Sharing of Best Practices in an Unstructured Information Sharing System*
Shelley Xin Li  
*University of Southern California*
Tatiana Sandino  
*Harvard University*
Discussant: **Joanna Golden**

*Management Faultlines and Management Diversity*
Joanna Golden  
*University of Memphis*
Xiaotao Liu  
*Northeastern University*
Discussant: **Eliza Zhang**

*Managerial Risk Tolerance and Corporate Credit Ratings*
Zhiyan Cao  
*University of Washington, Tacoma*
Jeong-Bon Kim  
*City University of Hong Kong*
Eliza Zhang  
*University of Washington, Tacoma*
Ray Zhang  
*Simon Fraser University*
Discussant: **Shelley Xin Li**

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**Lunch & Land Blessing**

*Monday, 12:00 to 1:30 p.m.*
*Mount Temple AB*
Parallel Session 2
Monday, 1:45 to 3:15 p.m.

2A: ESG 3 – Mount Temple AB

Session Chair: Paul Griffin

Does Free Speech Law Contribute to Voluntary Corporate CSR Disclosure? Empirical Evidence
Paul A. Griffin  University of California, Davis
Hyun Hong  University of California, Riverside
Discussant: Ethan Rouen

Buy or Build: The Effects of Information Asymmetry on the Relation between Internal Promotion and Firm Performance
Thomas Kamei  Counterpoint Global
Ethan Rouen  Harvard University
George Serafeim  Harvard University
Discussant: Anup Srivastava

Do Political Anti-ESG Sanctions Have Any Economic Substance? The Case of Texas Law Mandating Divestment from ESG Asset Management Companies
Shivaram Rajgopal  Columbia University
Anup Srivastava  University of Calgary
Rong Zhao  University of Calgary
Discussant: Paul Griffin

2B: Valuation 1 – Mount Temple C

Session Chair: Joseph Comprix

How Do Analysts React to Management’s Strategic Positioning of Earnings-Related News During Earnings Conference Calls?
Joseph Comprix  Syracuse University
Sebastian A. Tideman  Syracuse University
Discussant: Gilad Livne

Does the Market React to the Textual Properties of M&A Conference Calls?
Kevin McMeeking  Brunel University, London
Gilad Livne  University of Bristol
Haoyu Li  Brunel University, London
Discussant: Tracie Frost

The Predictive Power of Strategy: Evidence from Strategic Disclosures
Tracie Frost  University of Waterloo
Han Stice  Chinese University of Hong Kong
Muktak Tripathi  Temple University
Discussant: Joseph Comprix
2C: Information Processing 1 – Plain of Six

Session Chair: Frank Heflin

The Effectiveness of XBRL at Reducing the Information Gap: Evidence from Earnings Announcements
Enrique Gomez
Frank Heflin
K.R. Subramanyam
Discussant: Stephanie Cheng

Temple University
University of Georgia
University of Southern California

Cognitive Bias in Information Processing of Form 10-K
Stephanie Cheng
Yimeng Li
Pengkai Lin
Discussant: Vitaly Meursault

Tulane University
Tulane University
Singapore Management University

Sorting through the Jabberwocky: Linguistic Labyrinths and Economic Decision-Making
Vitaly Meursault
Ryan Oprea
Nick Pretnar
Discussant: Frank Heflin

Federal Reserve Bank of Philadelphia
University of California, Santa Barbara
University of California, Santa Barbara

2D: Corporate Governance – Lakeshore

Session Chair: Melissa F. Lewis-Western

When Does the Dual-Class Structure Benefit Newly Public Firms?
Mary Billings
Melissa F. Lewis-Western
Gladriel Shobe
Discussant: Jonathan A. Craske

New York University
Brigham Young University
Brigham Young University

Banking on Lenders: Lender Monitoring as a Substitute for Equity Blockholder Monitoring
Jonathan A. Craske
K.R. Subramanyam
Discussant: Raffaele Manini

University of Southern California
University of Southern California

In Medio Stat Virtus: The Balance between Directors’ Skillsets Diversity and Subgroups’ Complementarities
Raffaele Manini
Discussant: Melissa F. Lewis-Western

University of Warwick

2E: Capital Markets 1 – Saddleback

Session Chair: **Hongping Tan**

**Analyst Report Ambiguity**
Minkang Lu  
Ziwei Qiao  
**Hongping Tan**  
Discussant: **Lisa Anderson**

Zhongnan University of Economics and Law  
University of Nebraska  
McGill University

**The First Sign: Detecting Future Financial Fraud from the IPO Prospectus**
Lisa Anderson  
Discussant: **Wuyang Zhao**

University of Arkansas

**Pessimistic Target Prices by Short Sellers**
Alexandre Madelaine  
Luc Paugam  
Hervé Stolowy  
**Wuyang Zhao**  
Discussant: **Hongping Tan**

HEC Paris  
HEC Paris  
HEC Paris  
University of Texas at Austin

2F: Supply Chain Information 1 – Beehive

Session Chair: **Yongtae Kim**

**Shared Customers and Information Externalities**
Young Jun Cho  
**Yongtae Kim**  
Yoonseok Zang  
Discussant: **Chuchu Liang**

Singapore Management University  
Santa Clara University  
Singapore Management University

**Suppliers’ Public Relations Efforts and Trade Credit Provision**
Chuchu Liang  
Jeffrey Ng.  
Walid Saffar  
Hanzhong Shi  
Discussant: **Musa Subasi**

University of California, Irvine  
University of Hong Kong  
The Hong Kong Polytechnic University  
Huazhong University of Science and Technology

**Firms’ Supply Chain Network Centrality and Sell-Side Analyst Research**
Juan Castillo  
Rebecca Hann  
Ted Polat  
**Musa Subasi**  
Discussant: **Yongtae Kim**

University of Maryland-College Park  
University of Maryland-College Park  
George Mason University  
University of Maryland

Coffee Break  
Monday, 3:15 to 3:30 p.m.  
Heritage Hall
Parallel Session 3
Monday, 3:30 to 5:00 p.m.

3A: Information Transfer 1 – Mount Temple AB

Session Chair: Charles M. C. Lee

Production Complementarity and Information Transmission Across Industries
Charles M. C. Lee, University of Washington
Tianshuo Shi, Harvard University
Stephen T. Sun, City University of Hong Kong
Ran Zhang, Renmin University of China
Discussant: Jennifer Tucker

Lenders’ Demand of Financial Information from Parent Borrowers
Jennifer Tucker, University of Florida
Discussant: Anywhere Sikochi

Do Peer Firms Influence Annual Report Readability?
Michael Machokoto, University of the Witwatersrand
Anywhere Sikochi, Harvard University
Terry Harris, Durham University
Discussant: Charles M. C. Lee

3B: ESG 4 – Mount Temple C

Session Chair: Devin Shanthikumar

The Media and Market Response to Revelations of Employee Discrimination
Aneesh Raghunandan, London University of Economics
Devin Shanthikumar, University of California, Irvine
Elizabeth Tori, Oklahoma State University
Discussant: Sarah Kroechert

Human and Intellectual Capital Spending Efficiency and ESG Efficacy
Christopher S. Armstrong, Stanford University
Alan D. Jagolinzer, University of Cambridge
Sarah Kroechert, University of Cambridge
Andrea Pawliczek, University of Colorado Boulder
Discussant: Natalie Valle

Employee-Driven Firm Growth: How and When Do Managers Develop or Deplete Human Capital?
Natalie Valle, University of Calgary
Discussant: Devin Shanthikumar
**3C: Compensation and Incentive Contracts – Plain of Six**

Session Chair: [Johnny Jermias](#)

*The Impact of Feedback and Target Achievability in Incentive Contracts on Effort and Performance: Insights from An Eye-Tracking Study*

Yasheng Chen  
Xiamen University, China  
Johnny Jermias  
Simon Fraser University  
George Cheng-Hsun Lee  
National Cheng Kung University, Taiwan  
Discussant: [James N. Cannon](#)

*Shaking Things Up: The Effect of Compensation Scheme Change on Employee Effort*

Jeremiah W. Bentley  
University of Massachusetts  
James N. Cannon  
Utah State University  
Todd A. Thornock  
University of Nebraska  
Discussant: [Kevin Veenstra](#)

*The Deflect Effect - The Effects of Event Foreseeability, Employee Causal Attribution, and Supervisors' Empathy Levels on Ex-Post Discretionary Adjustment Decisions*

Joanna Andrejkow  
Western University  
Kevin Veenstra  
McMaster University  
Discussant: [Johnny Jermias](#)

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**3D: Information Transfer 2 – Lakeshore**

Session Chair: [Samir Trabelsi](#)

*Does Accumulated Other Comprehensive Income “Accumulate” Risk?*

Shuai Gong  
Brock University  
Steve W. Lin  
University of Memphis  
Samir Trabelsi  
Brock University  
Discussant: [Muskan Chawla](#)

*The Real Effects of Financial Information Dissemination on Innovation*

Muskan Chawla  
University of California, Los Angeles  
Discussant: [Steven Utke](#)

*Sins of the Father: The Effect of a Parent Firm’s Financial Misconduct on Current and Former Subsidiaries*

Alina Lerman  
University of Connecticut  
Steven Utke  
University of Connecticut  
Jingyu Xu  
University of Connecticut  
Discussant: [Samir Trabelsi](#)
3E: Audit 1 – Saddleback
(Note: this session will be 2 hours long, 3:30 to 5:30 p.m.)

Session Chair: **Lucy Huajing Chen**

**Does HFCAA Impact Chinese Component Auditors?**

- **Lucy Huajing Chen**
- **Denise Hanes Downey**
- **Saad M. Siddiqui**
- Discussant: **Nan Zhou**

**The Information Content of Audit Fee Response to Goodwill Impairment**

- **Natalia Mintchik**
- **Linna Shi**
- **Siew Hong Teoh**
- **Nan Zhou**
- Discussant: **Yufan Dong**

**Client Operational Regulatory Environment and Auditor Response**

- **Yufan Dong**
- Discussant: **Hamilton Elkins**

**Heterogeneity in Big 4 Audit Firms. Examining Differences in The Stock Returns of Big 4 Audit Firm Clients**

- **Hamilton Elkins**
- Discussant: **Lucy Huajing Chen**

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3F: Disclosure 1 – Beehive

Session Chair: **Feng Chen**

**Are There Externalities of Private Firm News Disclosure? Evidence from Public Firms’ Investment**

- **Feng Chen**
- **Yi Ding**
- **Xingqiang Du**
- **Xiaoqiao Wang**
- Discussant: **Rustam Zufarov**

**Revealed Proprietary Information Disclosure**

- **Rustam Zufarov**
- Discussant: **Zachary King**

**Costs and Benefits of Mandatory Disclosures for Intangibles: Evidence from the Pharmaceutical Industry**

- **Zachary King**
- **Diana Weng**
- Discussant: **Feng Chen**
BBQ Dinner!

Monday, June 19 6–9 PM

Victoria Ballroom
Tuesday, June 20, 2023

Breakfast
Tuesday, 7:00 to 8:15 a.m.
Mount Temple AB

Parallel Session 4
Tuesday, 8:30 to 10:00 a.m.

4A: New Economy 2 – Mount Temple AB

Session Chair: Regina Wittenberg Moerman

Digital Lending and Financial Well-Being: Evidence from a Developing Economy
A.J. Chen  
University of Southern California
Omri Even-Tov  
University of California, Berkeley
Jung Koo Kang  
Harvard University
Regina Wittenberg Moerman  
University of Southern California
Discussant: Aneel Iqbal

How Do Amounts, Composition, and Properties of Accruals Differ for Physical versus Knowledge Firms
Aneel Iqbal  
University of Calgary
Anup Srivastava  
University of Calgary
Discussant: Karen K. Nelson

The Rise of the Knowledge Economy and its Effect on Inferences
Patrick L. Hopkins  
Texas Christian University
Stephen J. Lusch  
Texas Christian University
Karen K. Nelson  
Texas Christian University
Discussant: Regina Wittenberg Moerman
**4B: Policies and Political Environment – Mount Temple C**

Session Chair: **Elizabeth A. Gordon**

*Hidden in Plain Sight: Operating Lease Accounting in Private Loan Contracting*

Elizabeth A. Gordon  
*Temple University*

Wei Wang  
*Temple University*

Lei Zhao  
*Saint Louis University*

Discussant: **Jenny Li Zhang**

*Navigating Political Risks: The Role of Firm Political Alignment*

Ping Jiang  
*Uni. of International Business and Economics*

Jing Li  
*Simon Fraser University*

Minjia Li  
*University of British Columbia*

**Jenny Li Zhang**  
*University of British Columbia*

Discussant: **Emily Jing Wang**

*The Impact of Mandatory Sustainability Reporting on Institutional Investment: The Role of Reporting Venue*

Mark DeFond  
*University of Southern California*

Mingyi Hung  
*The Hong Kong Uni. of Science & Technology*

Emily Jing Wang  
*The Hong Kong Uni. of Science & Technology*

Discussant: **Elizabeth A. Gordon**

**4C: Audit 2 – Plain of Six**

Session Chair: **William Cready**

*A Study in “Insignificance”: The “Big N” Audit Quality Kerfuffle*

William Cready  
*University of Texas at Dallas*

Discussant: **Svenja Dube**

*ESG Rating Competition*

Cai Chen  
*INSEAD*

**Svenja Dube**  
*Fordham University*

Shiran Vaknin Froymovich  
*Bringhamton University*

Discussant: **Meng Li**

*Consequences for Culpable CPAs*

Jagan Krishnan  
*Temple University*

**Meng Li**  
*Temple University*

Mihir N. Mehta  
*University of Michigan*

Hyun Jong Park  
*Temple University*

Discussant: **William Cready**
4D: Accounting Standards – Lakeshore

Session Chair: Xiaotao Liu

Capitalization of Operating Leases and the Cost of Bank Loans
Joanna Golden University of Memphis
Xiaotao Liu Northeastern University
Discussant: Raluca Chiorean

The Pricing and Liquidity Impact of Information Generation Over the Reporting Cycle
Raluca Chiorean Lehigh University
Kathleen Weiss Hanley Lehigh University
Neal Snow Lehigh University
Discussant: Rahat Jafri

Rahat Jafri University of Calgary
Hussein Warsame University of Calgary
Discussant: Xiaotao Liu

4E: Disclosure 2 – Saddleback

Session Chair: Amy Sheneman

The Effect of Increased Disclosure on Multiemployer Pension Plans
Brian Monsen The Ohio State University
Amy Sheneman The Ohio State University
Andrew Van Buskirk The Ohio State University
Discussant: Eunjee Kim

Mutual Fund Disclosure Frequency and Corporate Transparency
Jeremiah Green Texas A&M University
John Hand University of North Carolina
Eunjee Kim Texas A&M University
Hai Pharm Texas A&M University
Discussant: Amy Sheneman

Coffee Break
Tuesday, 10:00 to 10:30 a.m.
Heritage Hall
Parallel Session 5  
Tuesday, 10:30 a.m. to 12:00 p.m.  

5A: Financial Accounting – Mount Temple AB

Session Chair: Cristi Gleason

The Measurement of Quarterly Earnings: Integral Versus Discrete Method

Cristi Gleason  
University of Iowa

Colin Q. Koutney  
George Mason University

Lillian F. Mills  
University of Texas at Austin

Discussant: Luminita Enache

Accounting Employee Costs of Implementing New Accounting Standards

Luminita Enache  
University of Calgary

Zhongwei Huang  
Fudan University

Rucsandra Moldovan  
Concordia University

Anup Srivastava  
University of Calgary

Discussant: Urooj Khan

Mandatory Disclosure and Takeovers: Evidence from Private Banks

Urooj Khan  
University of Texas at Austin

Doron Nissim  
Columbia University

Jing Wen  
City University of Hong Kong

Discussant: Cristi Gleason

5B: Costs and Resources – Mount Temple C

Session Chair: Brian Vansant

The Effects of Hospital Ownership on Cost Structure

Mina Pizzini  
Texas State University

Brian Vansant  
Auburn University

Discussant: Muktak Tripathi

Cost Stickiness, Financial Constraints and Growth Prospects

Yakov Amihud  
New York University

Tracie Frost  
Hong Kong Polytechnic University

Muktak Tripathi  
Temple University

Dan Weiss  
Tel Aviv University

Discussant: Yan Ma

Constraints, Stress and Organizational Performance

Mark Anderson  
University of Calgary

Yan Ma  
University of Calgary

Discussant: Brian Vansant
5C: International and Macro – Plain of Six

Session Chair: Gary Lind

How Does Monetary Policy Transparency Affect Managers’ Investment Sensitivity to Stock Price?
Oliver Binz
Elia Ferracuti
Gary Lind
Discussant: Marion Boisseau-Sierra

The Effect of Solicitation on Sovereign Domestic Ratings
Marion Boisseau-Sierra
Reining Petacchi
Discussant: Yu Ting Forester Wong

Differential Treatment and Local Information Advantage: Revelations from Translation Differences
Tina Lang
Lorien Stice-Lawrence
Yu Ting Forester Wong
T.J. Wong
Discussant: Gary Lind

5D: Valuation 2 – Lakeshore

Session Chair: Jenny Zha Giedt

Mistaking Bad News for Good News: Mispricing of a Voluntary Disclosure
Jenny Zha Giedt
Hyunjung Rim
Discussant: Eunju Lee

Investors’ Reliance on Indicator Consistency at Earnings Announcements: Earnings Persistence or Indicator Precision?
Eunju Lee
Discussant: Han-Up Park

Why is SG&A Intensity Associated with Abnormal Returns?
Han-Up Park
Discussant: Jenny Zha Giedt
5E: Audit and Debt – Saddleback

Session Chair: **Wei Zhu**

*Municipal Bond Market Perceptions of Diversely Owned Accounting Firms*
Anne Thompson  
Devin Williams  
**Wei Zhu**  
Discussant: **Pauline Wu**

*Mandatory Bank Audits, Regulatory Costs and Strategic Growth*
Rajesh Vijayaraghavan  
**Pauline Wu**  
Discussant: **Stacey Choy**

*Debtholder-Focused Investor Communication and Out-of-Court Public Debt Restructuring*
**Stacey Choy**  
Christine Liu  
Dushyantkumar Vyas  
Discussant: **Wei Zhu**

**Lunch**  
Tuesday, 12:00 p.m.  
Mount Temple AB

**Message from CAAA President**  
Samir Trabelsi  
Tuesday, 12:45 p.m.  
Mount Temple AB

**Editor Panel**  
Tuesday, 1:00 to 2:15 p.m.  
Mount Temple AB

**Challenges and Opportunities Confronting Accounting Research and The Role of Editors as Gatekeepers**

Session Chair: **Peter Easton**  
**University of Notre Dame**

Panelists:  
Philip Berger  
Regina Wittenberg Moerman  
Partha Mohanram  
University of Chicago  
University of Southern California  
University of Toronto
Bus to/from Banff (first come, first serve)
Tuesday, 3:00 – 9:00 p.m.
24 people max
Front Doors

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<tr>
<th>Time</th>
<th>Pick-up Location</th>
<th>Drop-off Location</th>
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<tr>
<td>3:00 p.m.</td>
<td>Front Doors Fairmont Chateau</td>
<td>Banff Central Park</td>
</tr>
<tr>
<td>8:00 p.m.</td>
<td>By the Washrooms at the Banff Central Park</td>
<td>Front Doors Fairmont Chateau Lake Louise</td>
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OR

Voyageur Canoe (first come, first serve)
Tuesday, 3:30 – 5:00 p.m.
20 people max
Boathouse

To get the best out of the Voyageur Canoe experience, please bring your phone/camera and a rain jacket as the weather can turn quite fast.

**Note:** We will have participation waivers that you must sign when boarding the bus and/or canoe. If room permits, we can accommodate family members but only after seats have been offered to conference delegates.

Dinner-on-your-own
Tuesday night

To ensure a seamless dining experience at the Fairmont Chateau, we strongly recommend making reservations in advance. Please visit [here](#) to book your reservation at a hotel restaurant.

Beyond the hotel, please note that the Town of Lake Louise is very small, and limited dinning alternatives exist unless you’d like to travel to Banff (~70 min drive away).
Wednesday, June 21, 2023

Breakfast
Wednesday, 7:00 to 8:15 a.m.
Mount Temple AB

Parallel Session 6
Wednesday, 8:30 to 10:00 a.m.

6A: Presentation by Raj Srivastava – Mount Temple AB

The Role of Intangibles in Business Value Creation and Appropriation: Meaning, Measurement and Management
**6B: Supply Chain Information 2 – Mount Temple C**

Session Chair: **Shunlan Fang**

*Vertical Shareholding in Crisis — The Case of Supply Chain Shock during the COVID-19 Pandemic*

**Shunlan Fang**
Kent State University

Ruizhong Zhang
Kent State University

Discussant: **Minjia Li**

*Climate-Linked Pay and Supply Chain Management*

**Minjia Li**
University of British Columbia

Discussant: **Shunlan Fang**

**6C: ESG 5 – Plain of Six**

Session Chair: **Gary Entwistle**

*Sustainability Reporting in the Canadian Banking Industry - Searching for Comparability*

Lauren Aussant
University of Saskatchewan

**Gary Entwistle**
University of Saskatchewan

Lesia Thachuk
University of Saskatchewan

Discussant: **Annikka Wang**

*On the EPA’s Radar Screen: The Role of Financial Reports in Environmental Regulation*

Bin Li
University of Houston

**Annikka Wang**
University of Houston

Discussant: **Gary Entwistle**

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**Coffee Break**

Wednesday, 10:00 to 10:30 a.m.
Heritage Hall

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**Luggage Storage**

7:00 a.m to 1:00 p.m.

Your luggage can be securely stored in the Beehive room, where a bellhop will stand guard (7:00 a.m. – 1:00 p.m.). Hotel check-out is 12 p.m.
Parallel Session 7  
Wednesday, 10:30 a.m. to 12:00 p.m.  

7A: Disclosure 3 – Mount Temple AB

Session Chair: **Ted Christensen**

*The Role of Rogue Analysts in Determining Street Earnings*
Ervin L. Black  
University of Oklahoma
**Ted Christensen**  
University of Georgia
Paraskevi Vicky Kiosse  
University of Exeter
Thomas D. Steffen  
Yale University
Discussant: **Mei Cheng**

*The Role of Equity Underwriters in Shaping Corporate Disclosure*
**Mei Cheng**  
University of Arizona
Yuan Zhang  
University of Texas at Dallas
Meiling Zhao  
The Chinese University of Hong Kong
Discussant: **Aida Sijamic Wahid**

*The Adaptability of Investor Relations: Investor Communication in the Face of Covid-19*
Andrea Down  
University of Toronto
Nayana Reiter  
University of Toronto
**Aida Sijamic Wahid**  
University of Toronto
Discussant: **Ted Christensen**

7B: Capital Markets 2 – Mount Temple C

Session Chair: **Nayana Reiter**

*Investor Relations and Private Debt Markets*
Kimball L. Chapman  
Arizona State University
Ruby Lee  
University of Florida
**Nayana Reiter**  
University of Toronto
Christopher D. Williams  
University of Michigan
Discussant: **Xijiang Su**

*Disclosure of Mutual Fund Performance*
**Xijiang Su**  
University of Toronto
Discussant: **Alice Lee**

*Consumer Product Recalls: Reputational Damage and Strategic Timing of Announcements*
Sudipta Basu  
Temple University
**Alice Lee**  
Temple University
Xueming Luo  
Temple University
Discussant: **Nayana Reiter**
7C: Analytical Modeling – Plain of Six

Session Chair: **Kevin Smith**

*How Useful Is The Information in Earnings? Evidence from A Structural Model*

**Kevin Smith**
Stanford University

Discussant: **Ulrich Schäfer**

*Real Effects of Measuring and Reporting Unrealized Fair Value Gains*

Verena Braun
University of Zurich
Robert F. Göx
University of Zurich
Felix P. Niggemann
University of Zurich
**Ulrich Schäfer**
University of Zurich

Discussant: **Radhika Lunawat**

*Ethical Noise*

John Barrios
Washington University in St. Louis
Jeremy Bertomeu
Washington University in St. Louis
**Radhika Lunawat**
University of California, Irvine

Discussant: **Kevin Smith**

7D: Information Processing 2 – Lakeshore

Session Chair: **Shailendra Pandit**

*Are Delayed Earnings Announcements Informative for Peer Firms*

Somnath Das
University of Illinois, Chicago
Alexander King
St. Xavier University
**Shailendra Pandit**
University of Illinois, Chicago

Discussant: **Jenna D'Adduzio**

*Everyone Has an Opinion: The Informativeness of Social Media’s Response to Management Guidance*

John L. Campbell
University of Georgia
**Jenna D’Adduzio**
University of British Columbia
Robbie Moon
Georgia Institute of Technology

Discussant: **Kristen Valentine**

*Earnings Targets and Myopic Patent Sales*

Jinhwan Kim
Stanford Graduate School of Business
**Kristen Valentine**
University of Georgia

Discussant: **Shailendra Pandit**
7E: Craft of Accounting – Saddleback

Presentations by junior PhD Students of Haskayne

- Xinyi Peng
- Kaixuan Zhang
- Jonathan Tanone
- Elnaz Basirianmahabidi
- Wenyu Zhou

Boxed Lunch To Go
Wednesday, 12:00 p.m.
Heritage Hall

Thank You
Thank you for being an integral part of HAC 2023. We express our sincerest appreciation for your invaluable contributions and look forward to next year’s conference (June 24 – 26, 2024 in Lake Louise).

Sponsors

[Images of sponsors: CPA, Temple University, Fox School of Business]
Alice Lee

Alice joined the Temple PhD program in accounting in 2020 as a Presidential Fellow. She is primarily interested in studying financial accounting and disclosures using textual analysis and machine learning. Prior to joining Temple Fox, she worked as an auditor at PwC in the Washington Metro area and at KPMG in Seoul, Korea. Alice graduated from the University of Richmond with a BSBA degree in accounting and holds her Certified Public Accountant license in Virginia.

Aneel Iqbal

Aneel Iqbal is a Ph.D. candidate at the Haskayne School of Business. His research interests focus on examining the accounting measurement and financial disclosures for new-economy firms. He is a seasoned Accounting and Finance professional with diverse experience in auditing, financial analysis, business advisory, financial modeling, performance management, and executive training. Aneel has won numerous honors and awards including the Canadian Securities Institute Research Foundation PhD Scholarship, CPA Education Foundation Research Grant, Alberta Graduate Excellence Scholarship, CPA Managerial Research Grant, and the CMA Silver Medal by the Institute of Management Accountants USA.

Elnaz Basirianmahabadi

Elnaz has just completed the first year of her PhD in accounting. Her background is in finance and she has worked in the investment industry for nearly a decade as an investment manager and financial advisor. Her current interest is working on intangible assets and their valuation or their impact on the quality of reported earnings of companies. She is also very interested in the study of the relationship between the markets, i.e. the money market and the capital market, and she is trying to create a more effective relationship between accounting and finance by using a better understanding of accounting knowledge. Improving accounting rules and regulations and accepted accounting principles can greatly help both companies and users of financial statements such as investors.
Jonathan Tanone

Jonathan Tanone is a PhD student at Haskayne School of Business, University of Calgary. He studies business combinations, intangibles, and knowledge transfers in new economy firms. He is an accounting professional with diverse auditing and advisory experience.

Kai Zhang

Kaixuan Zhang is a second-year accounting Ph.D. student at the University of Calgary. His current research interest is intangible assets. Specifically, he is working on the utilization efficiency of intangible vs physical assets. He received his bachelor's and master's degree in accounting from Iowa State University. Prior to joining the Ph.D. program, he was a Certified Public Accountant and worked at a public accounting firm in Des Moines, Iowa for two years.

Meng Li

Meng Li is a fifth-year PhD student in accounting at the Fox School of Business, Temple University. Prior to joining the PhD program, Meng worked in the audit division of Deloitte LLP for three years. Her main areas of research relate to the interactions between auditors and regulators. She received her BS in accounting and finance from Pennsylvania State University. She is a Certified Public Accountant.
Muktak Tripathi

Muktak Tripathi is completing PhD in Accounting at Temple University. In addition to accounting and finance, he has a computer science, mathematics, and statistics background and a research interest at the intersection of Management Accounting and Information Systems. His research is published in the JIS and DEAJ, funded by the IMA, accepted at conferences such as AAA, AFFI, HIMSS, HARC, INFORMS, POMS, and awarded the Cochran Award for Excellence in Research. He serves as an ad-hoc referee for the EJOR, JIS, MS, RAST, and TS.

Natalie Valle

Natalie is an Accounting PhD candidate at the Haskayne School of Business. Her main research interests are human and organizational capital. Prior to the PhD program, Natalie worked in various roles related to leadership and talent development. She has a Master’s in Philosophy and a B.A. in History and Economics.

Rahat Jafri

Rahat is a dynamic PhD candidate specializing in financial accounting and taxation. He holds an MSc in accounting, an MBA, and a BBA in Finance. Rahat's innovative research on financial reporting biases, corporate tax planning, and transparency has the potential to impact accounting theory and regulations. As recipient of teaching excellence awards, he excels in teaching accounting and analytics. Rahat's dedication and vision position him as an emerging leader in his field.
Wenyu Zhou

Wenyu Zhou joined the PhD program at the Haskayne School of Business in 2022, specializing in Accounting under the supervision of Associate Professor Luminita Enache. Wenyu's research primarily focuses on cyber-relevant disclosure. In addition, her studies encompass cyberattacks on organizations and the corresponding expenditures. She was also a recipient of the CPA Grant in 2023. With a deep-seated interest in her field, Wenyu is keen to further explore the evolving intersections of accounting, disclosure, and cyber security in her future studies.

Xinyi Peng

Xinyi Peng, a second-year accounting Ph.D. student at Haskayne School of Business, is doing research in the financial accounting field. Particularly, she is passionate about the intangible capital of the company and dedicates to identifying and quantifying it by doing textual analysis based on nature language model. Prior to her Ph.D. journey, she went to the University of Missouri and Clemson before her one-year industry practice as an accountant and tax practitioner.

Yan Ma

Yan (Vicky) Ma is currently a Ph.D. Candidate at Haskayne School of Business, under the supervision of Dr. Mark Anderson. Vicky holds a Master of Finance from Tulane University. Vicky has been honored with the Joseph-Armand Bombardier Canada Graduate Scholarship from SSHRC. Her research focuses on governance and management decision-making in uncertain circumstances, with a journal publication during her Ph.D. program. Vicky has a passionate enthusiasm for teaching and possesses two years of experience working with diverse student populations. She actively fosters the application of classroom knowledge in real-world scenarios by encouraging experiential learning.
Yufan Dong

Yufan is an Accounting PhD candidate at Fox School of Business, Temple University. In Fall 2023, she will be joining the Weatherhead School of Management at Case Western Reserve University as Assistant Professor of Accountancy. Her research examines auditor behaviors in the context of client business choices, litigation risk, internal controls, and operational regulatory oversight. She is also a CPA with 3 years of public accounting experience with Deloitte in San Francisco.
<table>
<thead>
<tr>
<th>Full Name</th>
<th>Affiliation</th>
<th>Email Address</th>
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<tbody>
<tr>
<td>Aida Wahid</td>
<td>University of Toronto</td>
<td><a href="mailto:aida.wahid@rotman.utoronto.ca">aida.wahid@rotman.utoronto.ca</a></td>
</tr>
<tr>
<td>Alice Lee</td>
<td>Temple University</td>
<td><a href="mailto:alice.y.lee@temple.edu">alice.y.lee@temple.edu</a></td>
</tr>
<tr>
<td>Amy Sheneman</td>
<td>Ohio State University</td>
<td><a href="mailto:sheneman.2@osu.edu">sheneman.2@osu.edu</a></td>
</tr>
<tr>
<td>Aneel Iqbal</td>
<td>University of Calgary</td>
<td><a href="mailto:aneel.iqbal1@ucalgary.ca">aneel.iqbal1@ucalgary.ca</a></td>
</tr>
<tr>
<td>Anita Lakra</td>
<td>University of Calgary</td>
<td><a href="mailto:anita.lakra@haskayne.ucalgary.ca">anita.lakra@haskayne.ucalgary.ca</a></td>
</tr>
<tr>
<td>Annika Wang</td>
<td>University of Houston</td>
<td><a href="mailto:annikawang@bauer.uh.edu">annikawang@bauer.uh.edu</a></td>
</tr>
<tr>
<td>Anup Srivastava</td>
<td>University of Calgary</td>
<td><a href="mailto:anup.srivastava@ucalgary.ca">anup.srivastava@ucalgary.ca</a></td>
</tr>
<tr>
<td>Anywhere Sikochi</td>
<td>Harvard University</td>
<td><a href="mailto:ssikochi@hbs.edu">ssikochi@hbs.edu</a></td>
</tr>
<tr>
<td>Ashish Ochani</td>
<td>Cornell University</td>
<td><a href="mailto:ako33@cornell.edu">ako33@cornell.edu</a></td>
</tr>
<tr>
<td>Bill Cready</td>
<td>University of Texas at Dallas</td>
<td><a href="mailto:wmco1000@utdallas.edu">wmco1000@utdallas.edu</a></td>
</tr>
<tr>
<td>Brian Vansant</td>
<td>Auburn University</td>
<td><a href="mailto:bvansant@auburn.edu">bvansant@auburn.edu</a></td>
</tr>
<tr>
<td>Charles Lee</td>
<td>University of Washington</td>
<td><a href="mailto:clee8@stanford.edu">clee8@stanford.edu</a></td>
</tr>
<tr>
<td>Chuchu Liang</td>
<td>University of California, Irvine</td>
<td><a href="mailto:chuchu.liang@uci.edu">chuchu.liang@uci.edu</a></td>
</tr>
<tr>
<td>Cristi Gleason</td>
<td>University of Iowa</td>
<td><a href="mailto:cristi-gleason@uiowa.edu">cristi-gleason@uiowa.edu</a></td>
</tr>
<tr>
<td>Devin Shanthikumar</td>
<td>University of California, Irvine</td>
<td><a href="mailto:dshanthi@uci.edu">dshanthi@uci.edu</a></td>
</tr>
<tr>
<td>Doreen Spence</td>
<td>Indigenous Elder</td>
<td>N/A</td>
</tr>
<tr>
<td>Eliza Zhang</td>
<td>University of Washington, Tacoma</td>
<td><a href="mailto:zhang20@uw.edu">zhang20@uw.edu</a></td>
</tr>
<tr>
<td>Elizabeth Gordon</td>
<td>Temple University</td>
<td><a href="mailto:egordon@temple.edu">egordon@temple.edu</a></td>
</tr>
<tr>
<td>Elnaz Basirianmahabadi</td>
<td>University of Calgary</td>
<td><a href="mailto:elnaz.basirianmahabadi@ucalgary.ca">elnaz.basirianmahabadi@ucalgary.ca</a></td>
</tr>
<tr>
<td>Emily Wang</td>
<td>The Hong Kong University of Science and Technology</td>
<td><a href="mailto:emily.wang@ust.hk">emily.wang@ust.hk</a></td>
</tr>
<tr>
<td>Enrique Gomez</td>
<td>Temple University</td>
<td><a href="mailto:gomez@temple.edu">gomez@temple.edu</a></td>
</tr>
<tr>
<td>Ethan Rouen</td>
<td>Harvard University</td>
<td><a href="mailto:erouen@hbs.edu">erouen@hbs.edu</a></td>
</tr>
<tr>
<td>Eunjee Kim</td>
<td>Texas A&amp;M University</td>
<td><a href="mailto:ekim@mays.tamu.edu">ekim@mays.tamu.edu</a></td>
</tr>
<tr>
<td>Ewa Sletten</td>
<td>Ohio State University</td>
<td><a href="mailto:sletten.2@osu.edu">sletten.2@osu.edu</a></td>
</tr>
<tr>
<td>Feng Chen</td>
<td>University of Toronto</td>
<td><a href="mailto:feng.chen@rotman.utoronto.ca">feng.chen@rotman.utoronto.ca</a></td>
</tr>
<tr>
<td>Frank Heflin</td>
<td>University of Georgia</td>
<td><a href="mailto:frank.heflin@uga.edu">frank.heflin@uga.edu</a></td>
</tr>
<tr>
<td>Gary Entwistle</td>
<td>University of Saskatchewan</td>
<td><a href="mailto:entwistle@edwards.usask.ca">entwistle@edwards.usask.ca</a></td>
</tr>
<tr>
<td>Gary Lind</td>
<td>University of Pittsburgh</td>
<td><a href="mailto:gdlind@katz.pitt.edu">gdlind@katz.pitt.edu</a></td>
</tr>
<tr>
<td>Name</td>
<td>Institution</td>
<td>Email</td>
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<tr>
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</tr>
<tr>
<td>Gilad Livne</td>
<td>University of Bristol</td>
<td><a href="mailto:g.livne@bristol.ac.uk">g.livne@bristol.ac.uk</a></td>
</tr>
<tr>
<td>Gord Graham</td>
<td>Ernst &amp; Young LLP</td>
<td>N/A</td>
</tr>
<tr>
<td>Hamilton Elkins</td>
<td>University of Saskatchewan</td>
<td><a href="mailto:elkins@edwards.usask.ca">elkins@edwards.usask.ca</a></td>
</tr>
<tr>
<td>Han-Up Park</td>
<td>University of Saskatchewan</td>
<td><a href="mailto:park@edwards.usask.ca">park@edwards.usask.ca</a></td>
</tr>
<tr>
<td>Henry Friedman</td>
<td>University of California, Los Angeles</td>
<td><a href="mailto:henry.friedman@anderson.ucla.edu">henry.friedman@anderson.ucla.edu</a></td>
</tr>
<tr>
<td>Hongping Tan</td>
<td>McGill University</td>
<td><a href="mailto:hongping.tan@mcgill.ca">hongping.tan@mcgill.ca</a></td>
</tr>
<tr>
<td>Hussein Warsame</td>
<td>University of Calgary</td>
<td><a href="mailto:hussein.warsame@haskayne.ucalgary.ca">hussein.warsame@haskayne.ucalgary.ca</a></td>
</tr>
<tr>
<td>Hyun Jong Park</td>
<td>Temple University</td>
<td><a href="mailto:tun01096@temple.edu">tun01096@temple.edu</a></td>
</tr>
<tr>
<td>Irene Herremans</td>
<td>University of Calgary</td>
<td><a href="mailto:irene.herremans@haskayne.ucalgary.ca">irene.herremans@haskayne.ucalgary.ca</a></td>
</tr>
<tr>
<td>Ivy Lee</td>
<td>Rowan University</td>
<td><a href="mailto:leeeu@rowan.edu">leeeu@rowan.edu</a></td>
</tr>
<tr>
<td>Jagan Krishnan</td>
<td>Temple University</td>
<td><a href="mailto:krish@temple.edu">krish@temple.edu</a></td>
</tr>
<tr>
<td>James N. Cannon</td>
<td>Utah State University</td>
<td><a href="mailto:james.cannon@usu.edu">james.cannon@usu.edu</a></td>
</tr>
<tr>
<td>Jayanthi Krishnan</td>
<td>Temple University</td>
<td><a href="mailto:jaykrish@temple.edu">jaykrish@temple.edu</a></td>
</tr>
<tr>
<td>Jenna D’Adduzio</td>
<td>University of British Columbia</td>
<td><a href="mailto:jenna.dadduzio@sauder.ubc.ca">jenna.dadduzio@sauder.ubc.ca</a></td>
</tr>
<tr>
<td>Jenny Tucker</td>
<td>University of Florida</td>
<td><a href="mailto:jenny.tucker@cba.ufl.edu">jenny.tucker@cba.ufl.edu</a></td>
</tr>
<tr>
<td>Jenny Zha Giedt</td>
<td>George Washington University</td>
<td><a href="mailto:zhagiedt@gwu.edu">zhagiedt@gwu.edu</a></td>
</tr>
<tr>
<td>Jenny Li Zhang</td>
<td>University of British Columbia</td>
<td><a href="mailto:jenny.zhang@sauder.ubc.ca">jenny.zhang@sauder.ubc.ca</a></td>
</tr>
<tr>
<td>Jing Pan</td>
<td>Pennsylvania State University</td>
<td><a href="mailto:jzp6150@psu.edu">jzp6150@psu.edu</a></td>
</tr>
<tr>
<td>Jingjing Wang</td>
<td>University of Calgary</td>
<td><a href="mailto:jingjing.wang@ucalgary.ca">jingjing.wang@ucalgary.ca</a></td>
</tr>
<tr>
<td>Joanna Golden</td>
<td>University of Memphis</td>
<td><a href="mailto:joanna.golden@memphis.edu">joanna.golden@memphis.edu</a></td>
</tr>
<tr>
<td>Joseph Compris</td>
<td>Syracuse University</td>
<td><a href="mailto:jjcompri@syr.edu">jjcompri@syr.edu</a></td>
</tr>
<tr>
<td>Johnny Jermias</td>
<td>Simon Fraser University</td>
<td><a href="mailto:jjermias@sfu.ca">jjermias@sfu.ca</a></td>
</tr>
<tr>
<td>Jonathan Craske</td>
<td>University of Southern California</td>
<td><a href="mailto:jonathan.craske@marshall.usc.edu">jonathan.craske@marshall.usc.edu</a></td>
</tr>
<tr>
<td>Jonathan Tanone</td>
<td>University of Calgary</td>
<td><a href="mailto:jonathan.tanone@ucalgary.ca">jonathan.tanone@ucalgary.ca</a></td>
</tr>
<tr>
<td>Kai Zhang</td>
<td>University of Calgary</td>
<td><a href="mailto:kaixuan.zhang@ucalgary.ca">kaixuan.zhang@ucalgary.ca</a></td>
</tr>
<tr>
<td>Karen Nelson</td>
<td>Texas Christian University</td>
<td><a href="mailto:k.nelson@tcu.edu">k.nelson@tcu.edu</a></td>
</tr>
<tr>
<td>Kevin Smith</td>
<td>Stanford University</td>
<td><a href="mailto:kevinsm@stanford.edu">kevinsm@stanford.edu</a></td>
</tr>
<tr>
<td>Kevin Veenstra</td>
<td>McMaster University</td>
<td><a href="mailto:veenstk@mcmaster.ca">veenstk@mcmaster.ca</a></td>
</tr>
<tr>
<td>Kristen Valentine</td>
<td>University of Georgia</td>
<td><a href="mailto:kristen.valentine@uga.edu">kristen.valentine@uga.edu</a></td>
</tr>
<tr>
<td>Lisa Anderson</td>
<td>University of Arkansas</td>
<td><a href="mailto:lisa@calpoly.edu">lisa@calpoly.edu</a></td>
</tr>
<tr>
<td>Lorina Riaux</td>
<td>University of Calgary</td>
<td><a href="mailto:lorina.riaux@haskayne.uc">lorina.riaux@haskayne.uc</a></td>
</tr>
<tr>
<td>Name</td>
<td>Institution</td>
<td>Email</td>
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<tr>
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</tr>
<tr>
<td>Lucy Chen</td>
<td>Villanova University</td>
<td><a href="mailto:Lucy.chen@villanova.edu">Lucy.chen@villanova.edu</a></td>
</tr>
<tr>
<td>Luminita Enache</td>
<td>University of Calgary</td>
<td><a href="mailto:luminita.enache@ucalgary.ca">luminita.enache@ucalgary.ca</a></td>
</tr>
<tr>
<td>Marion Boisseau-Sierra</td>
<td>University of Cambridge</td>
<td><a href="mailto:m.boisseau-sierra@jbs.cam.ac.uk">m.boisseau-sierra@jbs.cam.ac.uk</a></td>
</tr>
<tr>
<td>Mark Anderson</td>
<td>University of Calgary</td>
<td><a href="mailto:mark.anderson@haskayne.ucalgary.ca">mark.anderson@haskayne.ucalgary.ca</a></td>
</tr>
<tr>
<td>Matthew Shaffer</td>
<td>University of Southern California</td>
<td><a href="mailto:mdshaffe@marshall.usc.edu">mdshaffe@marshall.usc.edu</a></td>
</tr>
<tr>
<td>Mei Cheng</td>
<td>University of Arizona</td>
<td><a href="mailto:meicheng@arizona.edu">meicheng@arizona.edu</a></td>
</tr>
<tr>
<td>Melissa Lewis-Western</td>
<td>Brigham Young University</td>
<td><a href="mailto:melissa.western@byu.edu">melissa.western@byu.edu</a></td>
</tr>
<tr>
<td>Meng Li</td>
<td>Temple University</td>
<td><a href="mailto:meng.li@temple.edu">meng.li@temple.edu</a></td>
</tr>
<tr>
<td>Minjia Li</td>
<td>University of British Columbia</td>
<td><a href="mailto:minjia.li@sauder.ubc.ca">minjia.li@sauder.ubc.ca</a></td>
</tr>
<tr>
<td>Muktak Tripathi</td>
<td>Temple University</td>
<td><a href="mailto:tuc52116@temple.edu">tuc52116@temple.edu</a></td>
</tr>
<tr>
<td>Musa Subasi</td>
<td>University of Maryland</td>
<td><a href="mailto:msubasi@umd.edu">msubasi@umd.edu</a></td>
</tr>
<tr>
<td>Muskan Chawla</td>
<td>University of California, Los Angeles</td>
<td><a href="mailto:muskan.chawla.phd@anderson.ucla.edu">muskan.chawla.phd@anderson.ucla.edu</a></td>
</tr>
<tr>
<td>Nan Zhou</td>
<td>University of Cincinnati</td>
<td><a href="mailto:nan.zhou@uc.edu">nan.zhou@uc.edu</a></td>
</tr>
<tr>
<td>Natalie Valle</td>
<td>University of Calgary</td>
<td><a href="mailto:natalie.valle@ucalgary.ca">natalie.valle@ucalgary.ca</a></td>
</tr>
<tr>
<td>Nayana Reiter</td>
<td>University of Toronto</td>
<td><a href="mailto:nayana.reiter@rotman.utoronto.ca">nayana.reiter@rotman.utoronto.ca</a></td>
</tr>
<tr>
<td>Partha Mohanram</td>
<td>University of Toronto</td>
<td><a href="mailto:Partha.Mohanram@rotman.utoronto.ca">Partha.Mohanram@rotman.utoronto.ca</a></td>
</tr>
<tr>
<td>Paul Griffin</td>
<td>University of California, Davis</td>
<td><a href="mailto:pagriffin@ucdavis.edu">pagriffin@ucdavis.edu</a></td>
</tr>
<tr>
<td>Paul Wong</td>
<td>University of California, Davis</td>
<td><a href="mailto:panwong@ucdavis.edu">panwong@ucdavis.edu</a></td>
</tr>
<tr>
<td>Pauline Wu</td>
<td>University of Warwick</td>
<td><a href="mailto:pauline.wu@wbs.ac.uk">pauline.wu@wbs.ac.uk</a></td>
</tr>
<tr>
<td>Peter Easton</td>
<td>University of Notre Dame</td>
<td><a href="mailto:peaston@nd.edu">peaston@nd.edu</a></td>
</tr>
<tr>
<td>Philip Berger</td>
<td>University of Chicago</td>
<td></td>
</tr>
<tr>
<td>Rachel Miller</td>
<td>CPA Alberta</td>
<td>N/A</td>
</tr>
<tr>
<td>Radhika Lunawat</td>
<td>University of California, Irvine</td>
<td><a href="mailto:rlunawat@uci.edu">rlunawat@uci.edu</a></td>
</tr>
<tr>
<td>Raffaele Manini</td>
<td>University of Warwick</td>
<td><a href="mailto:raffaele.manini@wbs.ac.uk">raffaele.manini@wbs.ac.uk</a></td>
</tr>
<tr>
<td>Rahat Jafri</td>
<td>University of Calgary</td>
<td><a href="mailto:rahat.jafri@ucalgary.ca">rahat.jafri@ucalgary.ca</a></td>
</tr>
<tr>
<td>Raj Mashruwala</td>
<td>University of Calgary</td>
<td><a href="mailto:raj.mashruwala@haskayne.ucalgary.ca">raj.mashruwala@haskayne.ucalgary.ca</a></td>
</tr>
<tr>
<td>Rajendra Srivastava</td>
<td>Indian School of Business</td>
<td><a href="mailto:rks@isb.edu">rks@isb.edu</a></td>
</tr>
<tr>
<td>Raluca Chiorean</td>
<td>Lehigh University</td>
<td><a href="mailto:rac516@lehigh.edu">rac516@lehigh.edu</a></td>
</tr>
<tr>
<td>Regina Wittenberg Moerman</td>
<td>University of Southern California</td>
<td><a href="mailto:reginaw@marshall.usc.edu">reginaw@marshall.usc.edu</a></td>
</tr>
<tr>
<td>Name</td>
<td>Affiliation</td>
<td>Email</td>
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</tr>
<tr>
<td>Rong Zhao</td>
<td>University of Calgary</td>
<td><a href="mailto:rong.zhao@haskayne.ucalgary.ca">rong.zhao@haskayne.ucalgary.ca</a></td>
</tr>
<tr>
<td>Rustam Zufarov</td>
<td>University of Illinois Chicago</td>
<td><a href="mailto:zufarov@uic.edu">zufarov@uic.edu</a></td>
</tr>
<tr>
<td>Salman Arif</td>
<td>University of Minnesota</td>
<td><a href="mailto:Salman@umn.edu">Salman@umn.edu</a></td>
</tr>
<tr>
<td>Samir Trabelsi</td>
<td>Brock University</td>
<td><a href="mailto:strabelsi@brocku.ca">strabelsi@brocku.ca</a></td>
</tr>
<tr>
<td>Sanjay Bissesssur</td>
<td>Universiteit Van Amsterdam</td>
<td><a href="mailto:s.w.bissesssur@uva.nl">s.w.bissesssur@uva.nl</a></td>
</tr>
<tr>
<td>Sarah Kroeichert</td>
<td>University of Cambridge</td>
<td><a href="mailto:s.kroeichert@jbs.cam.ac.uk">s.kroeichert@jbs.cam.ac.uk</a></td>
</tr>
<tr>
<td>Sarah McVay</td>
<td>University of Washington</td>
<td><a href="mailto:smcvay@uw.edu">smcvay@uw.edu</a></td>
</tr>
<tr>
<td>Scarlett Song</td>
<td>University of New Hampshire</td>
<td><a href="mailto:scarlett.song@unh.edu">scarlett.song@unh.edu</a></td>
</tr>
<tr>
<td>Sebastian Tideman</td>
<td>Syracuse University</td>
<td><a href="mailto:satidema@syr.edu">satidema@syr.edu</a></td>
</tr>
<tr>
<td>Shailendra Pandit</td>
<td>University of Illinois Chicago</td>
<td><a href="mailto:shailmail@gmail.com">shailmail@gmail.com</a></td>
</tr>
<tr>
<td>Shelley Li</td>
<td>University of Southern California</td>
<td><a href="mailto:shelley.li@marshall.usc.edu">shelley.li@marshall.usc.edu</a></td>
</tr>
<tr>
<td>Shunlan Fang</td>
<td>Kent State University</td>
<td><a href="mailto:sfang2@kent.edu">sfang2@kent.edu</a></td>
</tr>
<tr>
<td>Stacey Choy</td>
<td>University of Toronto</td>
<td><a href="mailto:stacey.choy@rotman.utoronto.ca">stacey.choy@rotman.utoronto.ca</a></td>
</tr>
<tr>
<td>Stephanie Cheng</td>
<td>Tulane University</td>
<td><a href="mailto:scheng7@tulane.edu">scheng7@tulane.edu</a></td>
</tr>
<tr>
<td>Steve Utke</td>
<td>University of Connecticut</td>
<td><a href="mailto:sutke@uconn.edu">sutke@uconn.edu</a></td>
</tr>
<tr>
<td>Susan Grey</td>
<td>Cenovus Energy</td>
<td></td>
</tr>
<tr>
<td>Svenja Dube</td>
<td>Fordham University</td>
<td><a href="mailto:sdube4@fordham.edu">sdube4@fordham.edu</a></td>
</tr>
<tr>
<td>Tanya Causgrove</td>
<td>ARC Financial</td>
<td><a href="mailto:TCausgrove@arcfinancial.com">TCausgrove@arcfinancial.com</a></td>
</tr>
<tr>
<td>Ted Christensen</td>
<td>University of Georgia</td>
<td><a href="mailto:tedchris@uga.edu">tedchris@uga.edu</a></td>
</tr>
<tr>
<td>Tracie Frost</td>
<td>University of Waterloo</td>
<td><a href="mailto:tracie.frost@polyu.edu.hk">tracie.frost@polyu.edu.hk</a></td>
</tr>
<tr>
<td>Ulrich Schäfer</td>
<td>Universität Zürich</td>
<td><a href="mailto:ulrich.schaefer@business.uzh.ch">ulrich.schaefer@business.uzh.ch</a></td>
</tr>
<tr>
<td>Urooj Khan</td>
<td>University of Texas at Austin</td>
<td><a href="mailto:urooj.khan@mccombs.utexas.edu">urooj.khan@mccombs.utexas.edu</a></td>
</tr>
<tr>
<td>Valerie Li</td>
<td>San Diego State University</td>
<td><a href="mailto:vli@sdsu.edu">vli@sdsu.edu</a></td>
</tr>
<tr>
<td>Vicki Wei Tang</td>
<td>Georgetown University</td>
<td><a href="mailto:wt29@georgetown.edu">wt29@georgetown.edu</a></td>
</tr>
<tr>
<td>Vitaly Meursault</td>
<td>Federal Reserve Bank of Philadelphia</td>
<td><a href="mailto:vitaly.meursault@gmail.com">vitaly.meursault@gmail.com</a></td>
</tr>
<tr>
<td>Wei Zhu</td>
<td>University of Illinois Urbana-Champaign</td>
<td><a href="mailto:zhuwei@illinois.edu">zhuwei@illinois.edu</a></td>
</tr>
<tr>
<td>Weili Ge</td>
<td>University of Washington</td>
<td><a href="mailto:geweili@uw.edu">geweili@uw.edu</a></td>
</tr>
<tr>
<td>Wenyu Zhou</td>
<td>University of Calgary</td>
<td><a href="mailto:wenyu.zhou2@ucalgary.ca">wenyu.zhou2@ucalgary.ca</a></td>
</tr>
<tr>
<td>Wuyang Zhao</td>
<td>University of Texas at Austin</td>
<td><a href="mailto:wuyang.zhao@mccombs.utexas.edu">wuyang.zhao@mccombs.utexas.edu</a></td>
</tr>
<tr>
<td>Name</td>
<td>University</td>
<td>Email</td>
</tr>
<tr>
<td>-----------------</td>
<td>-------------------------------------</td>
<td>----------------------------------------</td>
</tr>
<tr>
<td>Xia Zhang</td>
<td>University of Washington</td>
<td><a href="mailto:zhang20@uw.edu">zhang20@uw.edu</a></td>
</tr>
<tr>
<td>Xiaotao Liu</td>
<td>Northeastern University</td>
<td><a href="mailto:xi.liu@neu.edu">xi.liu@neu.edu</a></td>
</tr>
<tr>
<td>Xijiang Su</td>
<td>University of Toronto</td>
<td><a href="mailto:xijiang.su@rotman.utoronto.ca">xijiang.su@rotman.utoronto.ca</a></td>
</tr>
<tr>
<td>Xinyi Peng</td>
<td>University of Calgary</td>
<td><a href="mailto:xinyi.peng1@ucalgary.ca">xinyi.peng1@ucalgary.ca</a></td>
</tr>
<tr>
<td>Yan Ma</td>
<td>University of Calgary</td>
<td><a href="mailto:yan.ma@ucalgary.ca">yan.ma@ucalgary.ca</a></td>
</tr>
<tr>
<td>Yongtae Kim</td>
<td>Santa Clara University</td>
<td><a href="mailto:y1kim@scu.edu">y1kim@scu.edu</a></td>
</tr>
<tr>
<td>Yu Ting</td>
<td>University of Southern California</td>
<td><a href="mailto:yutingfw@marshall.usc.edu">yutingfw@marshall.usc.edu</a></td>
</tr>
<tr>
<td>Forester Wong</td>
<td>Temple University</td>
<td><a href="mailto:yufan.dong@temple.edu">yufan.dong@temple.edu</a></td>
</tr>
<tr>
<td>Yufan Dong</td>
<td>Temple University</td>
<td><a href="mailto:yufan.dong@temple.edu">yufan.dong@temple.edu</a></td>
</tr>
<tr>
<td>Zachary King</td>
<td>University of Wisconsin-Madison</td>
<td><a href="mailto:zjking@wisc.edu">zjking@wisc.edu</a></td>
</tr>
</tbody>
</table>