



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



(1953 – 2023)

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.

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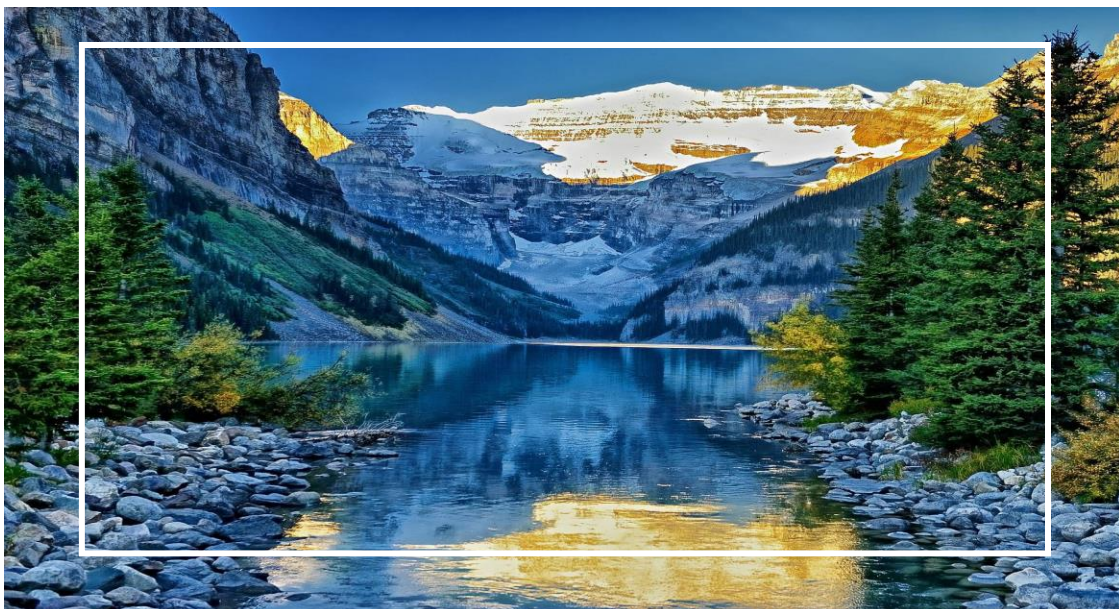
HAC Event Schedule 2023

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

Wednesday, June 21 st		
7:00 – 8:15 a.m.	Breakfast	Mount Temple AB
8:30 – 10:00 a.m.	Parallel Session 6	Multiple Locations
10:00 – 10:30 a.m.	Coffee Break	Heritage Hall
12:00 p.m.	Check out (Luggage can be securely stored in the Beehive room if you want to check out before 12 p.m.)	Receptionist
10:30 a.m. – 12:00 p.m.	Parallel Session 7	Multiple Locations
12:00 p.m.	Boxed Lunch To Go	Heritage Hall
Thank you for attending our conference!		

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.





Susan Grey

Cenovus Energy

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

CPA Alberta

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:



Philip Berger

Senior Editor for JAR

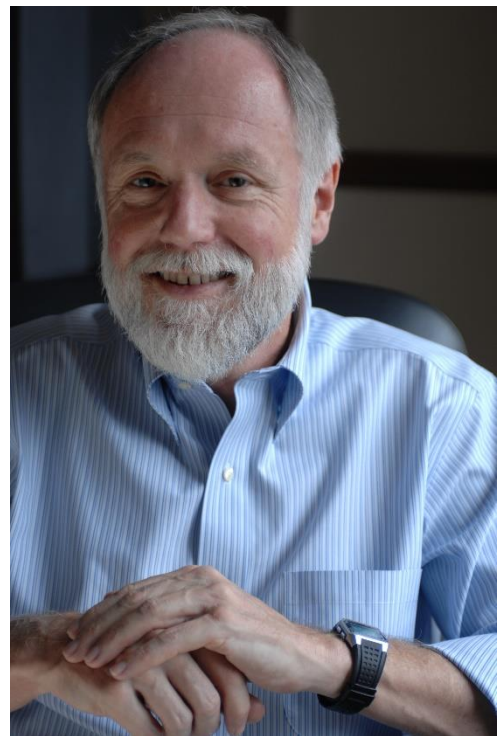
Phil Berger was a tenured Associate Professor at the Wharton School (1991-2002, tenured Associate Professor from 1998 – 2002) and later joined Booth as a tenured Full Professor (2002). His research focuses on financial reporting and corporate finance. He has been published in top peer-reviewed accounting 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 honorary 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

Rajendra Srivastava

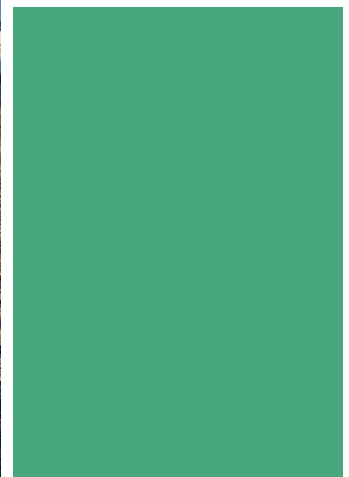
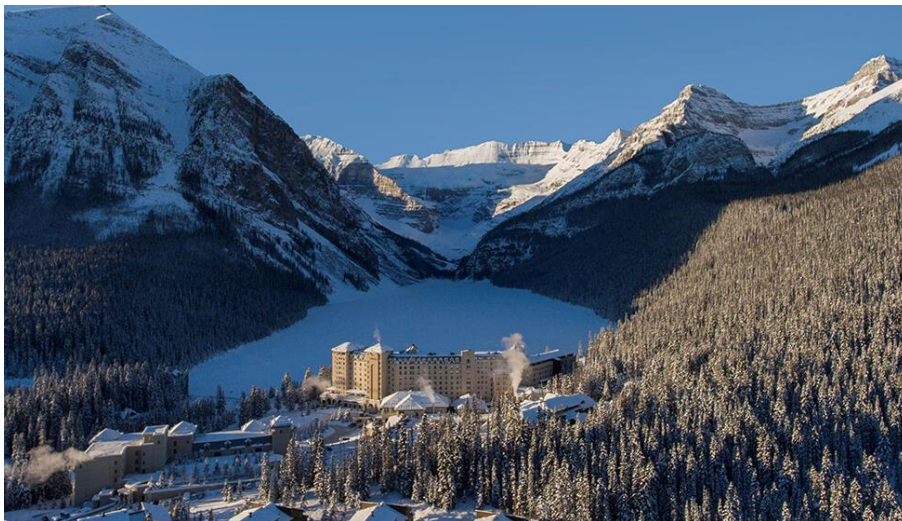
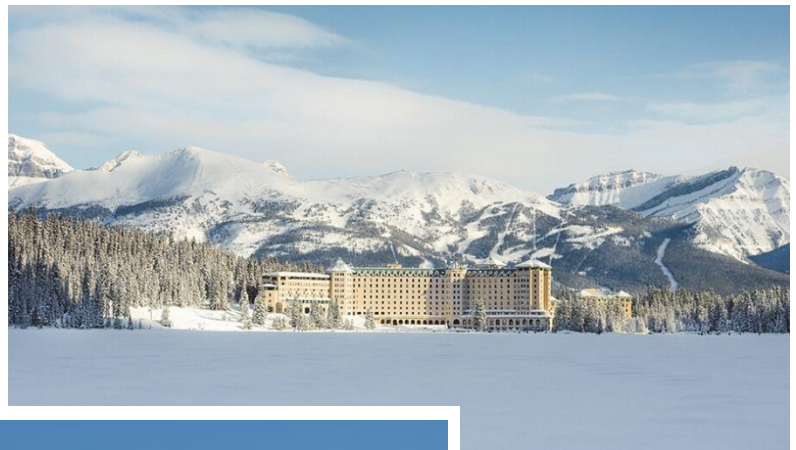
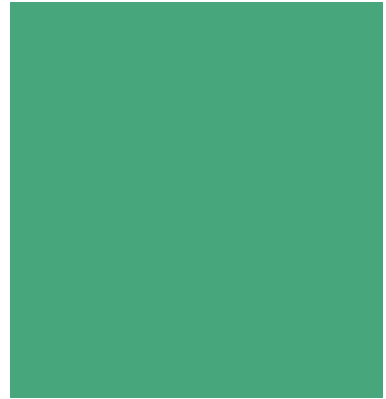
Rajendra Srivastava is the Novartis Professor of Marketing Strategy and Innovation at the Indian School of Business. He has served as Dean at ISB. He has also served as Provost at Singapore Management University and as Senior Associate Dean at Emory University and The University of Texas at Austin. Srivastava 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**



Sunday

Monday, June 19, 2023

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

ESG Panel
Monday, 8:30 to 10:00 a.m.
Mount Temple AB

Session Chair: **Rachel Miller**

CPA Alberta

Panelists:

Gord Graham
Tanya Causgrove
Susan Grey

Ernst & Young LLP
ARC Financial
Cenovus Energy

Q&A with ESG Panelists
Monday, 10:00 to 10:30 a.m.
Parker

OR

Coffee Break
Monday, 10:00 to 10:30 a.m.
Heritage Hall

Monday



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

Philip G. Berger

Wei Cai

Lin Qiu

Discussant: **Weili Ge**

University of Chicago

Columbia University

Purdue University

Does Virtue Pay? Evidence from Prosocial CEOs and Their Careers

Mei Feng

Weili Ge

Zhejia Ling

Wei Ting Loh

Discussant: **Ewa Sletten**

University of Pittsburgh

University of Washington

California State University, Fullerton

Singapore Management University

Just Friends? Managers' Connections to Judges

Sterling Huang

Sugata Roychowdhury

Ewa Sletten

Discussant: **Philip G. Berger**

Singapore Management University

Northwestern University

The Ohio State University

1B: ESG 1 – Mount Temple C

Session Chair: **Sarah McVay**

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

Seth Carnahan

Sarah McVay

MaryJane Rabier

Discussant: **Henry Friedman**

Washington University in Saint Louis

University of Washington

Washington University in Saint Louis

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

Henry Friedman

Kanyuan Huang

Kaiwen Wu

Finance

Discussant: **Jingjing Wang**

University of California, Los Angeles

Chinese University of Hong Kong, Shenzhen

Shanghai Lixin University of Accounting and

Effects of Mandatory Carbon Reporting on Unrepresentative Environmental Disclosures

Gordon Richardson

Jody Grewal

Jingjing Wang

Discussant: **Sarah McVay**

University of Toronto

University of Toronto

University of Calgary

Monday

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?

Salman Arif

University of Minnesota

Nargess Golshan

Indiana University

Discussant: **Sebastian A. Tideman**

The Disclosure of Uncommon Skill Requirements in Job Postings and Firmwide Racial Diversity

Joseph Comprix

Syracuse University

Kerstin Lopatta

University of Hamburg

Thomas Tammen

University of Hamburg

Sebastian A. Tideman

Syracuse University

Discussant: **Scarlett Song**

Using Advertising to Manage Attention: Evidence from ESG Violation Penalty

Scarlett Song

University of New Hampshire

Estelle Y. Sun

Boston University

Discussant: **Salman Arif**

1D: New Economy 1 – Lakeshore

Session Chair: **Vicki Wei Tang**

Information Transparency, Tax Evasion, and Cryptocurrency Pricing

Vicki Wei Tang

Georgetown University

Tony Qingquan Zhang

University of Illinois Urbana-Champaign

Discussant: **Ashish Ochani**

Delayed Media Coverage of Earnings News: Evidence from Cryptocurrency Markets

Ashish Ochani

Cornell University

Discussant: **Hyun Jong Park**

Decentralized Finance (DeFi) and Cybersecurity Assurance

Robert Knechel

University of Florida

Steven Maex

George Mason University

Hyun Jong Park

Temple University

Discussant: **Vicki Wei Tang**

Monday

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**

Lunch & Land Blessing
Monday, 12:00 to 1:30 p.m.
Mount Temple AB

Monday

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

Hyun Hong

Discussant: **Ethan Rouen**

University of California, Davis

University of California, Riverside

*Buy or Build: The Effects of Information Asymmetry on the Relation between
Internal Promotion and Firm Performance*

Thomas Kamei

Ethan Rouen

George Serafeim

Discussant: **Anup Srivastava**

Counterpoint Global

Harvard University

Harvard University

*Do Political Anti-ESG Sanctions Have Any Economic Substance?
The Case of Texas Law Mandating Divestment from ESG Asset Management
Companies*

Shivaram Rajgopal

Anup Srivastava

Rong Zhao

Discussant: **Paul Griffin**

Columbia University

University of Calgary

University of Calgary

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

Sebastian A. Tideman

Discussant: **Gilad Livne**

Syracuse University

Syracuse University

Does the Market React to the Textual Properties of M&A Conference Calls?

Kevin McMeeking

Gilad Livne

Haoyu Li

Discussant: **Tracie Frost**

Brunel University, London

University of Bristol

Brunel University, London

The Predictive Power of Strategy: Evidence from Strategic Disclosures

Tracie Frost

Han Stice

Muktak Tripathi

Discussant: **Joseph Comprix**

University of Waterloo

Chinese University of Hong Kong

Temple University

Monday

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

University of Warwick

Discussant: **Melissa F. Lewis-Western**

Monday

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

University of Arkansas

Discussant: **Wuyang Zhao**

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

Monday

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**

Monday

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 Andrejko

Western University

Kevin Veenstra

McMaster University

Discussant: **Johnny Jermias**

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**

Monday

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**

Villanova University

Villanova University

Villanova University

The Information Content of Audit Fee Response to Goodwill Impairment

Natalia Mintchik

Linna Shi

Siew Hong Teoh

Nan Zhou

Discussant: **Yufan Dong**

University of Cincinnati

University of Cincinnati

University of California, Los Angeles

University of Cincinnati

Client Operational Regulatory Environment and Auditor Response

Yufan Dong

Discussant: **Hamilton Elkins**

Temple University

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

Hamilton Elkins

Discussant: **Lucy Huajing Chen**

University of Saskatchewan

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**

University of Toronto

Chinese University of Hong Kong, Shenzhen

Xiamen University, China

Chinese University of Hong Kong, Shenzhen

Revealed Proprietary Information Disclosure

Rustam Zufarov

Discussant: **Zachary King**

University of Illinois Chicago

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

Zachary King

Diana Weng

Discussant: **Feng Chen**

University of Wisconsin-Madison

Baruch College

Monday

BBO 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**



Tuesday

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**

Tuesday

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**

The Trend in Financial Reporting Neutrality and Biases: The Implications of Exclusion of Conservatism From the Conceptual Framework for Financial Reporting

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

Tuesday

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

Colin Q. Koutney

Lillian F. Mills

Discussant: **Luminita Enache**

University of Iowa

George Mason University

University of Texas at Austin

Accounting Employee Costs of Implementing New Accounting Standards

Luminita Enache

Zhongwei Huang

Rucsandra Moldovan

Anup Srivastava

Discussant: **Urooj Khan**

University of Calgary

Fudan University

Concordia University

University of Calgary

Mandatory Disclosure and Takeovers: Evidence from Private Banks

Urooj Khan

Doron Nissim

Jing Wen

Discussant: **Cristi Gleason**

University of Texas at Austin

Columbia University

City University of Hong Kong

5B: Costs and Resources – Mount Temple C

Session Chair: **Brian Vansant**

The Effects of Hospital Ownership on Cost Structure

Mina Pizzini

Brian Vansant

Discussant: **Muktak Tripathi**

Texas State University

Auburn University

Cost Stickiness, Financial Constraints and Growth Prospects

Yakov Amihud

Tracie Frost

Muktak Tripathi

Dan Weiss

Discussant: **Yan Ma**

New York University

Hong Kong Polytechnic University

Temple University

Tel Aviv University

Constraints, Stress and Organizational Performance

Mark Anderson

Yan Ma

Discussant: **Brian Vansant**

University of Calgary

University of Calgary

Tuesday

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

INSEAD

Elia Ferracuti

Duke University

Gary Lind

University of Pittsburgh

Discussant: **Marion Boisseau-Sierra**

The Effect of Solicitation on Sovereign Domestic Ratings

Marion Boisseau-Sierra

University of Cambridge

Reining Petacchi

Georgetown University

Discussant: **Yu Ting Forester Wong**

Differential Treatment and Local Information Advantage: Revelations from Translation Differences

Tina Lang

California State University, East Bay

Lorien Stice-Lawrence

University of Southern California

Yu Ting Forester Wong

University of Southern California

T.J. Wong

University of Southern California

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

George Washington University

Hyunjung Rim

George Washington University

Discussant: **Eunju Lee**

Investors' Reliance on Indicator Consistency at Earnings Announcements: Earnings Persistence or Indicator Precision?

Eunju Lee

Rowan University

Discussant: **Han-Up Park**

Why is SG&A Intensity Associated with Abnormal Returns?

Han-Up Park

University of Saskatchewan

Discussant: **Jenny Zha Giedt**

Tuesday

5E: Audit and Debt – Saddleback

Session Chair: **Wei Zhu**

Municipal Bond Market Perceptions of Diversely Owned Accounting Firms

Anne Thompson

University of Illinois Urbana-Champaign

Devin Williams

University of Oklahoma

Wei Zhu

University of Illinois Urbana-Champaign

Discussant: **Pauline Wu**

Mandatory Bank Audits, Regulatory Costs and Strategic Growth

Rajesh Vijayaraghavan

University of British Columbia

Pauline Wu

University of Warwick

Discussant: **Stacey Choy**

Debtholder-Focused Investor Communication and Out-of-Court Public Debt Restructuring

Stacey Choy

University of Toronto

Christine Liu

University of Toronto

Dushyantkumar Vyas

University of Toronto

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

University of Chicago

Regina Wittenberg Moerman

University of Southern California

Partha Mohanram

University of Toronto

Bus to/from Banff (first come, first serve)
Tuesday, 3:00 – 9:00 p.m.
24 people max
Front Doors

Time	Pick-up Location	Drop-off Location
3:00 p.m.	Front Doors Fairmont Chateau	Banff Central Park
8:00 p.m.	By the Washrooms at the Banff Central Park	Front Doors Fairmont Chateau Lake Louise

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 dining alternatives exist unless you'd like to travel to Banff (~70 min drive away).

Tuesday

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**



Wednesday

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

Ruizhong Zhang

Discussant: **Minjia Li**

Kent State University

Kent State University

Climate-Linked Pay and Supply Chain Management

Minjia Li

Discussant: **Shunlan Fang**

University of British Columbia

6C: ESG 5 – Plain of Six

Session Chair: **Gary Entwistle**

Sustainability Reporting in the Canadian Banking Industry - Searching for Comparability

Lauren Aussant

Gary Entwistle

Lesia Thachuk

Discussant: **Annika Wang**

University of Saskatchewan

University of Saskatchewan

University of Saskatchewan

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

Bin Li

Annika Wang

Discussant: **Gary Entwistle**

University of Houston

University of Houston

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

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.

Wednesday

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**

Wednesday

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**

Wednesday

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



Haskayne and Fox PhD Students



Alice Lee

Alice joined the Temple PhD program in accounting 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

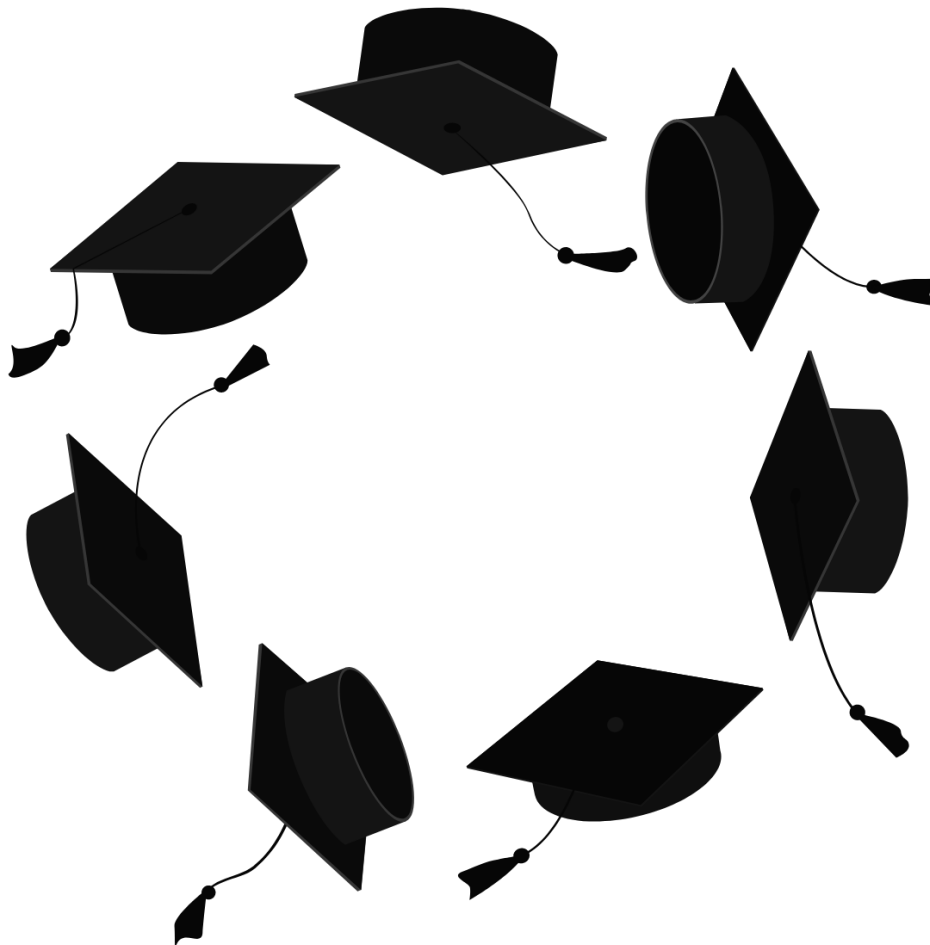


Yan (Vicky) Ma is currently a Ph.D. Candidate at Haskayne School of Business, under the supervision of Dr. Mark Anderson. Vicky holds a Master of Finance from Tulane University. Vicky has been honored with the Joseph-Armand Bombardier Canada Graduate Scholarship from SSHRC. Her research focuses on governance 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.



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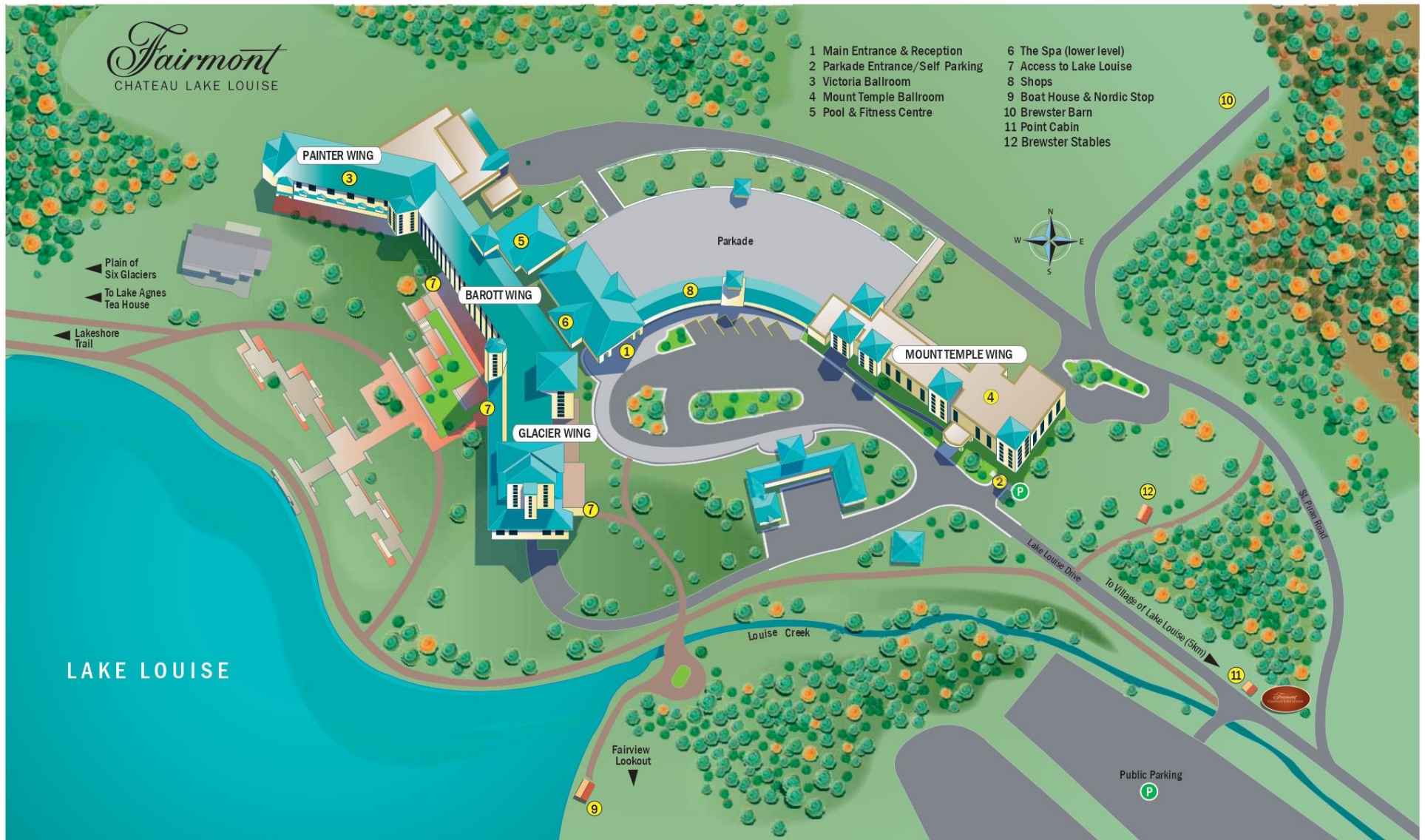
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