



Haskayne and Fox Accounting Conference

Program and Parallel Session Guide

June 23 – 26, 2024
Fairmont Chateau Lake Louise

Haskayne
School of Business



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HAC Event Schedule 2024

START – END TIME	EVENT	LOCATION
Sunday, June 23rd		
7:00 – 9:00 p.m.	Welcome Reception	Victoria Ballroom
Monday, June 24th		
7:00 – 8:15 a.m.	Breakfast	Heritage Hall
8:20 – 8:30 a.m.	Welcome Address (Dr. Grandy)	Mount Temple B/C
8:35 – 9:15 a.m.	Rajiv Banker Memorial Lecture: Accountants as Leaders (Dr. Datar)	Mount Temple B/C
9:20 – 10:10 a.m.	Accountants as Leaders Panel Q&A session	Mount Temple B/C
10:15 – 10:30 a.m.	Coffee break	Heritage Hall
10:30 a.m. – 12 p.m.	Parallel Session 1	Multiple Locations
12 – 1:30 p.m.	Lunch Back to the Future: Indigenous Paradigms, Pedagogies, + Artificial Intelligence (Keeta Gladue)	Mount Temple B/C
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 25th		
7:00 – 8:15 a.m.	Breakfast	Heritage Hall
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 – 2:00 p.m.	Lunch Research for Impact Editor Panel (Editor Panel Starting at 12:45 p.m.)	Mount Temple B/C
2:00 – 3:30 p.m.	Common Mistakes in Statistical Inference	Mount Temple B/C

Wednesday, June 26 th		
7:00 – 8:15 a.m.	Breakfast	Heritage Hall
8:30 – 10:00 a.m.	Parallel Session 6	Multiple Locations
10:00 – 10:30 a.m.	Coffee Break	Heritage Hall
10:30 a.m. – 12:00 p.m.	Parallel Session 7	Multiple Locations
12:00 p.m.	Check out (Luggage can be securely stored in the Beehive room if you want to check out early)	Beehive
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, lunch, and coffee will be served in the Heritage Hall
- Parallel Sessions will be held in the following rooms: Mount Temple B/C, Lakeshore, Plain of Six, 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 Sitter](#)



Speaker Bios

Rajiv Banker Memorial Keynote Lecture



Srikant Datar

Harvard Business School

Srikant M. Datar became the eleventh dean of Harvard Business School on 1 January 2021. During his tenure as a faculty member, he served as Senior Associate Dean for University Affairs (including Faculty Chair of the Harvard Innovation Lab), for Research, for Executive Education, for Faculty Development, and for Faculty Recruiting.

A distinguished graduate of the University of Bombay, Datar received gold medals upon graduation from the Indian Institute of Management, Ahmedabad, and the Institute of Cost and Works Accountants of India. A Chartered Accountant, he holds two master's degrees and a Ph.D. from Stanford University.

Datar's research and course development has been in the areas of cost management and management control, strategy implementation, governance, and, more recently, management education, design thinking and innovative problem solving, and machine learning and artificial intelligence. He has published his work on activity-based management, quality, productivity, time-based competition, new product development, bottleneck management, incentives, and performance evaluation in journals such as *The Accounting Review*, *Journal of Accounting and Economics*, *Journal of Accounting Research*, *Contemporary Accounting Research*, and *Management Science*. He co-authors the leading cost accounting textbook, *Cost Accounting: A Managerial Emphasis* (Prentice-Hall) and *Rethinking the MBA: Business Education at a Crossroads* (Harvard Business Press). He has authored over 30 cases on topics ranging from Data Science at Target to Nippon Steel.

Datar has taught MBA and executive education classes in design thinking, innovation, big data, and strategy implementation. Before joining the HBS faculty, he held appointments at both Carnegie Mellon University and Stanford University, where he received the George Leland Bach Award for Excellence in the Classroom and the Distinguished Teaching Award, respectively.

Datar serves on the Board of Directors of ICF International, Stryker Corporation, and T-Mobile US and has worked with many corporations on consulting and field-based projects. He was honoured by the National Association of Corporate Directors (NACD) as the Public Company Director for 2020. He is a member of the American Accounting Association and the Institute of Management Accountants. He has served on the editorial board of several journals and presented his research to academic and executive audiences in North America, South America, Asia, Africa, and Europe.

Keynote Speaker



Keeta Gladue

University of Calgary

Cree + Métis, Keeta Gladue serves as the Manager of the Indigenous Research Support Team in Research Services. Her role is to support ethical, community-engaged research with Indigenous Peoples and communities at the University of Calgary. She also collaborates with Senior Leadership to ensure research at UCalgary is in alignment with the University of Calgary's Indigenous strategy, *ii' taa'poh'to'p* (Blackfoot for “place to rejuvenate and re-energize during a journey”), and the Truth and Reconciliation Commission's Calls to Action.

As an Indigenous researcher, her fields of study are post-secondary student mental health and wellness, Truth and Reconciliation in higher education, and Indigenizing academic integrity and Artificial Intelligence. A two-time TEDx speaker, Keeta seeks to spark change and inspire momentum toward a shared future of flourishing and excellence in education.

Accountants as Leaders Panelists



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.



Rachel Miller

CPA Alberta

Rachel Miller FCPA, FCA, is the CEO of CPA Alberta, which regulates and supports Alberta's more than 30,000 CPAs. The organization protects the public interest by regulating the competence and ethical standards of Alberta CPAs and promoting the value of the CPA designation.

Rachel has a long history of national leadership in the profession. She played a critical role in the creation of the CPA profession and has led CPA Alberta since its inception in 2015. She chairs the profession's Council of Chief Executives and serves as Executive Director of both the CPA Education Foundation and the CPA Assist program. She was recognized with Fellowship in the CPA profession in 2014.

Rachel holds a Bachelor of Commerce with Honours degree from McMaster University. Prior to working with CPA Alberta and its predecessor organizations, Rachel worked in a variety of roles at local and national accounting firms. She shares her expertise in the community through volunteer activities for a number of faith-based, community, and recreational organizations.



Kevin Reinhart

Enerflex Ltd.

Kevin Reinhart is a retired CA who held various roles in public accounting and public company executive leadership. He graduated from Saint Mary's University with a Bachelor of Commerce degree in 1981 and earned his CA designation in 1984. He spent 13 years with the predecessor firms to KPMG, including a few years in the firm's National Department of Professional Practice, where he undertook research and advised offices across the country on accounting and securities matters.

After KPMG, he moved into the oil and gas industry with Nexen Inc. (formerly Canadian Occidental Petroleum), where he spent time in various finance functions, including corporate controller, treasurer, risk management, strategic planning and business development. He was also given the responsibility to enhance the company's oil and gas reserves determination process and its exploration process despite having no engineering or geological training. He eventually became CFO and ultimately the CEO. Shortly thereafter, Nexen was acquired by CNOOC Limited (a Chinese state-owned enterprise) for \$19 billion. Following the acquisition, Mr. Reinhart stayed with CNOOC as President of their Western-world operations before retiring in 2014. He is currently the Chair of Enerflex Ltd., a publicly listed global natural gas equipment manufacturer located in Calgary.



Gordon Beal (Moderator)

CPA Alberta

Gordon Beal has over 35 years of leadership experience with an overarching focus on leading change and enhancing organizational learning and sustainability.

Gord is the Senior Vice President of Outreach at Chartered Professional Accountants (CPA) Alberta, and he oversees the operations and strategic direction of the CPA Education Foundation. Previously, Gord spent almost 18 years with CPA Canada, most recently as Vice President of Research, Guidance and Support. In this role, he led a team of professionals focused on standards guidance, exploratory applied research, and thought leadership. As a change leader, Gord led numerous organization-wide initiatives, including member support for the transition to International Standards in Financial Reporting and Assurance, the development of a comprehensive portfolio of resources on the role of accountants in Climate Change, and most recently in Foresight: Reimagining the Profession which explored and is helping to shape the future of the CPA profession.

In 2020, Gord was named to Canada's Clean50, which recognizes outstanding contributions in the field of sustainability and clean capitalism in Canada.

Earlier in his career, Gord held a variety of senior financial and operational leadership roles in business and government. He has served on non-profit Boards, chaired the Finance and Audit Committee, and provided volunteer advisory support for a variety of local and national non-profit organizations.

With a passion for education and good governance, Gord was a founding board member for the University of Toronto Mississauga's Professional Accounting Centre, and a board member for St. Mary's University's Centre for Excellence in Accounting and Reporting for Cooperatives and the University of Waterloo's Centre for Information Security and Assurance. He has been a guest lecturer for various university programs and has presented in Canada and internationally on a range of emerging business and accounting topics.

In addition to an Honours Bachelor of Arts in Economics and Commerce from the University of Toronto, Gord holds a Bachelor of Education and Master of Education from Brock University. In 2021, Gord was granted a Fellow of Chartered Professional Accountants.

Research for Impact 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 over 20 years, he has edited the Journal of Accounting Research. Berger chaired and served on dissertation committees for top accounting students from Booth, now at prestigious schools including Harvard, Yale, MIT, Wharton, and Stanford. He served as Deputy Dean for Booth's part-time MBA programs and as Director of Booth's

Chookaszian 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.



Ted Christensen

University of Georgia

Ted Christensen is the Director and Terry Distinguished Chair of Business at the J. M. Tull School of Accounting at the University of Georgia. Prior to coming to UGA, he was on the faculty at Brigham Young University from 2000-2015 and at Case Western Reserve University from 1995-2000. He was a visiting professor at the University of Michigan (2013-2014), the University of Utah (2012), and has taught at Santa Clara University in a summer program since 2005. He received a B.S. degree in accounting at San Jose State University, an MAcc degree in tax at Brigham Young University, and a Ph.D. in accounting from the University of Georgia.

Professor Christensen is an editor of the Journal of Business Finance & Accounting. His research focuses on voluntary disclosure. In particular, much of his published research has explored non-GAAP reporting and management earnings forecasts. He has authored and coauthored articles published in many journals, including The Accounting Review, the Journal of Accounting and Economics, the Journal of Accounting Research, Review of Accounting Studies, Contemporary Accounting Research, Accounting Organizations and Society, the Journal of Business Finance & Accounting, the Journal of Accounting, Auditing, and Finance, Accounting Horizons, and Issues in Accounting Education. He is also the author of an advanced financial accounting textbook and a managerial accounting textbook.

Professor Christensen has taught financial accounting at all levels, financial statement analysis, business valuation, both introductory and intermediate managerial accounting, and corporate taxation. He is the recipient of numerous awards for both teaching and research. He has been active in serving as an officer and on various committees of the American Accounting Association and is a CPA.

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.

Jennifer Tucker

Senior Editor for Accounting Horizons



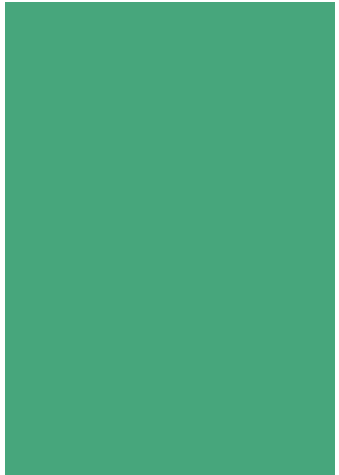
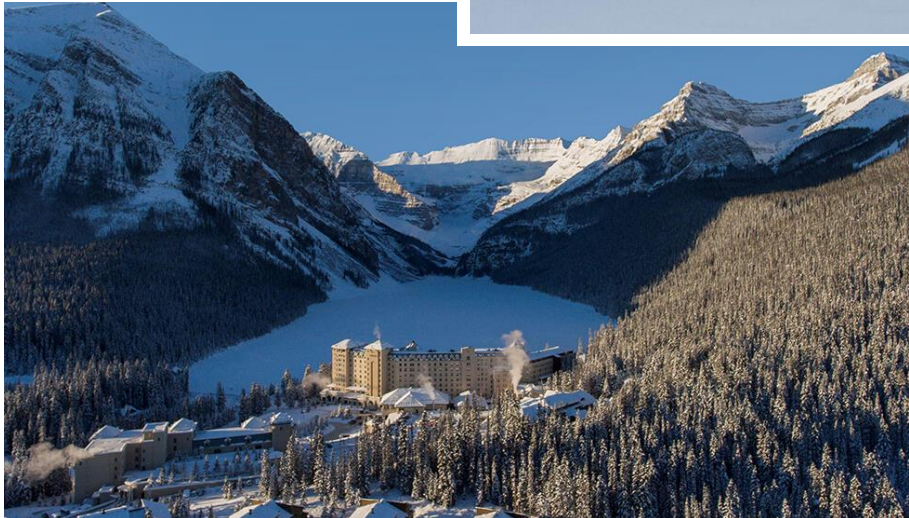
Jennifer Wu Tucker is the J. Michael Cook/Deloitte Professor of Accounting at the University of Florida. She earned her Ph.D. at New York University and started her academic career at the University of Florida in 2004. Her research focuses on voluntary disclosure, information intermediaries, and financial reporting issues and has appeared in *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, and *Review of Accounting Studies*. She is the senior editor of *Accounting Horizons*, an editor of *Contemporary Accounting Research*, and a member of the Editorial Boards of *The Accounting Review* and *Review of Accounting Studies*. Before her academic career, she worked for a multinational corporation headquartered in China and as a staff auditor at a public accounting firm in Champaign, Illinois.

Detailed Program

Sunday, June 23, 2024

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

Sunday



Monday, June 24, 2024

Breakfast

Monday, 7:00 to 8:15 a.m.

Heritage Hall

Welcome Address – Dr. Grandy

Monday, 8:20 to 8:30 a.m.

Mount Temple B/C

Accountants as Leaders – Dr. Datar

Monday, 8:35 to 9:15 a.m.

Mount Temple B/C



Monday

Accountants as Leaders Panel and Q&A

Monday, 9:20 to 10:10 a.m.

Mount Temple B/C

Moderator: **Gord Beal**

CPA Alberta

Panelists:

Gord Graham
Rachel Miller
Kevin Reinhart

Ernst & Young LLP
CPA Alberta
Enerflex Ltd.

Coffee Break

Monday, 10:15 to 10:30 a.m.

Heritage Hall

Parallel Session 1

Monday, 10:30 a.m. to 12:00 p.m.

1A: Institutional Investors and Information Flow – Mount Temple B/C

Session Chair: **Philip G. Berger**

Institutional Investors as Information Suppliers: Evidence from Charity-Hosted Investment Conferences

Philip G. Berger

Heemin Lee
Alexandre Madelaine
Johanna S. Shin

Discussant: **Nick Guest**

University of Chicago

The City University of New York
Erasmus University
Capital Group, Los Angeles

Institutional Investors and Echo Chambers: Evidence from Social Media Connections and Political Ideologies

Nick Guest

Brady Twedt
Melina Murren Vosse

Discussant: **Kin Lo**

Cornell University

Texas A&M University
University of San Diego

Needed but Not There: Firm Location, Corporate Site Visits, and Stock Price Crash Risk

Xiaoling Chu

Kin Lo

Desmond Tsang

Discussant: **Philip G. Berger**

Beijing Normal Uni. & Hong Kong Baptist Uni.

University of British Columbia

Chinese University of Hong Kong

Monday

1B: Banking – Lakeshore

Session Chair: **Rimmy E. Tomy**

Bank Reputation and Borrower Behavior

Samuel Chang

The Uni. of Chicago Booth School of Business

Rimmy E. Tomy

The Uni. of Chicago Booth School of Business

Jizhou Wang

The Uni. of Chicago Booth School of Business

Discussant: **Jung Koo Kang**

Data-Driven Technologies and Local Information Advantages in Small Business Lending

Wilbur Chen

Hong Kong University of Science and Technology

Jung Koo Kang

Harvard Business School

Aditya Mohan

Analysis Group

Discussant: **Rajesh Vijayaraghavan**

Regulatory Disclosure and Access to Credit

Jeffrey Jou

University of Pennsylvania Wharton

Anya Kleymenova

Federal Reserve

Andrea Passalacqua

Analysis Group Inc.

László Sándor

Consumer Financial Protection Bureau

Rajesh Vijayaraghavan

University of British Columbia

Discussant: **Rimmy E. Tomy**

1C: Corporate Communication – Plain of Six

Session Chair: **Mei Cheng**

Do Firms Strategically Plan Consecutive Information Events? The Case of Earnings Press Releases and Conference Calls

Mei Cheng

The University of Arizona

Jinseo Kang

The University of Arizona

Yuan Zhang

The University of Texas at Dallas

Discussant: **Jedson Pinto**

Harmless Interruptions? The Effect of Technical Difficulties in Earnings Conference Calls

Leonardo Barcellos

Arizona State University

Jedson Pinto

University of Texas at Dallas

Discussant: **Felipe Bastos Gurgel Silva**

Monetary Policy and Corporate Communication: Evidence from Conference Calls

Gustavo Cortes

University of Florida

Mani Sethuraman

Cornell University

Felipe Bastos Gurgel Silva

University of Missouri

Discussant: **Mei Cheng**

1D: Governance and Contracting – Saddleback

Session Chair: **Sarah Kroechert**

Executive Protection and Personal Risk

Shane Heitzman

University of Southern California

Alan Jagolinzer

University of Cambridge

Sarah Kroechert

University of Cambridge

Discussant: **Frances Tice**

Allocation of Board Leadership Rights: Evidence from Lead Independent Directors' Responsibilities

Tony Tongqing Ding

University of Melbourne

Yonca Ertimur

University of Colorado Boulder

Paige Patrick

University of Illinois Chicago

Frances Tice

University of Colorado Boulder

Discussant: **Erica Harris**

Pay to Stay? Nonprofit CEO Turnover and Compensation

Steven Balsam

Temple University

Curtis M. Hall

Drexel University

Erica E. Harris

Florida International University

Kyle A. Smith

Mississippi State University

Discussant: **Sarah Kroechert**

1E: Informed Trading – Beehive

Session Chair: **Bharat S. Sarath**

IFDIC Strategies, Accounting Representations and Investor Reactions during the Financial Crisis 2008-2009

Steven Lilien

The City University of New York

Bharat S. Sarath

Rutgers University

Yan Yan

The City University of New York

Discussant: **Yu Ting Forester Wong**

Short Squeezes after Short-Selling Attacks

Lorien Stice-Lawrence

University of Southern California

Yu Ting Forester Wong

City University of Hong Kong

Wuyang Zhao

University of Texas at Austin

Discussant: **Eunjee Kim**

(Continued on next page)

1E (Cont.): Informed Trading – Beehive

When Two Quarrel, a Third Wins: Mutual Funds' Informational Advantage during Activist Campaigns

Eunjee Kim

Hai Pham

Discussant: **Bharat S. Sarath**

Texas A&M University

Texas A&M University

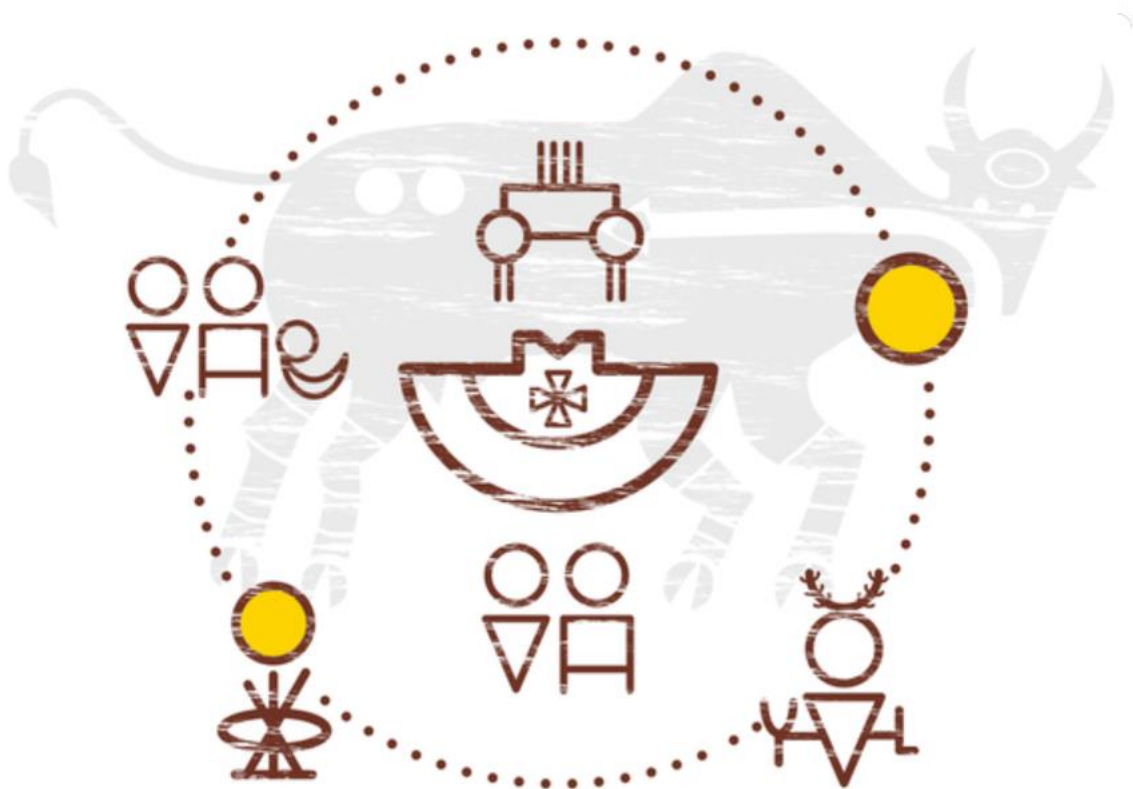
Lunch & Keynote

Back to the Future: Indigenous Paradigms, Pedagogies, + Artificial Intelligence

Keeta Gladue

Monday, 12:00 to 1:30 p.m.

Mount Temple B/C



Monday

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

2A: Capital Markets – Mount Temple B/C

Session Chair: **Partha Mohanram**

Wisdom of the Mob: Is Robinhood Trading Informative to Capital Markets?

Sanjeev Bhojraj	Cornell University
Abdul Khizer	University of Toronto
Partha Mohanram	University of Toronto
Suning Zhang	Iowa State University

Discussant: **Mani Sethuraman**

The Financial Media and Investor Monitoring

Nicholas Guest	Cornell University
Ashish Ochani	Binghamton University
Mani Sethuraman	Cornell University

Discussant: **Brandon Gipper**

Shaking the Faith: Global Frauds and Trust in Capital Markets and Gatekeepers

Inna Abramova	London Business School
Brandon Gipper	Stanford University
Xuan Su	Stanford University

Discussant: **Partha Mohanram**

2B: CPA and Labor Market – Lakeshore

Session Chair: **Vishal Baloria**

Employee or Independent Contractor? Accountant Classification and Audit Outcomes

Vishal Baloria	University of Connecticut
Jingyu Xu	Claremont McKenna College

Discussant: **Karen Ton**

Do Ethics CPE Requirements for CPA License Renewal Reduce Financial Misstatements?

Mark DeFond	University of Southern California
Siqi Li	Santa Clara University
Karen Ton	Villanova University
Kara Wells	University of Washington, Bothell

Discussant: **Curtis Hall**

(Continued on next page)

2B (Cont.): CPA and Labor Market – Lakeshore

The Effect of Public Accounting's 150-hour Requirement on Black Accountants' Career Choices and Income

Ruiting Dai

Drexel University

Curtis Hall

Drexel University

Amanda Marino

San Diego State University

Eric T. Rapley

Colorado State University

Discussant: **Vishal Baloria**

2C: Audit – Plain of Six

Session Chair: **Minlei Ye**

Don't Say a Word: The Impact of Auditor Disclosure on Manager Voluntary Disclosure and Efficiency Implications

Xiaoyan Wen

Texas Christian University

Minlei Ye

University of Toronto

Discussant: **Hamilton Elkins**

Do the Big 4 Public Accounting Firms Attract Different Clients? Evidence from Institutional Investor Holdings

Hamilton Elkins

University of Saskatchewan

Jenna McFadyen

University of Saskatchewan

Discussant: **Andrew Acito**

The Effects of the PCAOB on Audit Firms' Relationships with Private Companies: Evidence from Form 5500 Audits

Andrew Acito

Virginia Tech

Gabe DiYorio

Fairfield University

J. Mike Truelson

Mississippi State University

Discussant: **Minlei Ye**

2D: Sustainability Assurance – Saddleback

Session Chair: **Gary Entwistle**

Only the Selected Set is Assured: Trusting Sustainability Reports in the Worldwide Banking Industry

Kenny Davey

University of Saskatchewan

Gary Entwistle

University of Saskatchewan

Carlee Faye

University of Saskatchewan

Discussant: **Sebastian A. Tideman-Frappart**

(Continued on next page)

Monday

2D (Cont.): Sustainability Assurance – Saddleback

Sustainability Assurance and Resource Adjustments: The Case of Cost Asymmetry

Alexander Bassen	University of Hamburg
Laura-Maria Gastone	University of Hamburg
Kerstin Lopatta	University of Hamburg
Anna R. Rudolf	University of Hamburg
Sebastian A. Tideman-Frappart	Syracuse University
Discussant: <u>Shawn Shi</u>	

Carbon Accounting Quality: Measurement and the Role of Assurance

Brandon Gipper	Stanford University
Fiona Sequeira	Stanford University
Shawn Shi	University of Washington
Discussant: <u>Gary Entwistle</u>	

2E: Tax – Beehive

Session Chair: **Preetika Joshi**

Revisiting Corporate Tax-Related Reputation Costs: Retail Consumer Purchases and Product Substitution

Preetika Joshi	McGill University
Allison Koester	Georgetown University
Discussant: <u>Harun Rashid</u>	

External CEOs and Tax Aggressiveness

Muhammad Kabir	University of Manitoba
Harun Rashid	California State University, Dominguez Hills
Discussant: <u>Rahat Jafri</u>	

The Impact of Tax Avoidance and Corporate Governance on Information Transparency: Evidence from XBRL Adoption

Mark Anderson	University of Calgary
Rahat Jafri	MacEwan University
Hussein Warsame	University of Calgary
Michael Wright	University of Calgary
Discussant: <u>Preetika Joshi</u>	

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: Carbon and Environmental Disclosure – Mount Temple B/C

Session Chair: **Gordon Richardson**

Effects of Mandatory Carbon Reporting on Unrepresentative Environmental Disclosures

Jody Grewal
Gordon Richardson
Jingjing Wang
Discussant: **Mingyi Hung**

University of Toronto
University of Toronto
University of Calgary

The Effect of Mandatory Carbon Disclosure Along Global Supply Chains

Jin Deng
Mingyi Hung
Shiheng Wang
Discussant: **Xia Chen**

Hong Kong University of Science and Technology
Hong Kong University of Science and Technology
Hong Kong University of Science and Technology

The Spillover Effects of Environmental Lawsuits on Industry Peers

Xia Chen
Qiang Cheng
Xuefan Peng
Ziliang Zhan
Discussant: **Jing Kong**

Singapore Management University
Singapore Management University
Singapore Management University
Tsinghua University

3B: Earnings Properties – Lakeshore

Session Chair: **Frank Heflin**

Using Aggregate Non-GAAP Earnings to Forecast Future Economic Growth

Frank Heflin
Jasmine Wang
Clara Zhou
Discussant: **Xin Daniel Jiang**

University of Georgia
University of Virginia
Macquarie University

Disaggregation and Accounting Anomalies

Kai Du
Steven Huddart
Xin Daniel Jiang
Discussant: **Gary Lind**

Pennsylvania State University
Pennsylvania State University
University of Waterloo

Connecting Statistical and Disclosure-Driven Models of Earnings Disaggregation

Gary Lind
Patricia Naranjo
K. Ramesh
Discussant: **Frank Heflin**

University of Pittsburgh
Rice University
Rice University

Monday

3C: Strategic Decisions – Plain of Six

(This session is 2 hours long)

Session Chair: **Anya Mkrtchyan**

Open Innovation: Determinants and Consequences

John Bai	Northeastern University
Rui Dai	Wharton Research Data Services
Anya Mkrtchyan	University of Massachusetts Amherst
Chi Wan	University of Massachusetts - Boston

Discussant: **Herita Akamah**

Going-Private Announcements and Strategic Disclosures

Herita Akamah	University of Nebraska – Lincoln
Sydney Shu	Miami University of Ohio

Discussant: **Jenny Zha Giedt**

A Guide to Strategic Alternatives: M&A, Firm Failure, Capital Structure, Leadership Turnover, and Payout Policy

Jenny Zha Giedt	George Washington University
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Discussant: **Rebecca N. Hann**

Show Me the Money! The Role of Salary Disclosure in the AI Labor Market

Il-Horn Hann	University of Maryland
Rebecca N. Hann	University of Maryland
Sung Hyun Kwon	University of Maryland
Jingwen Yang	University of Maryland

Discussant: **Anya Mkrtchyan**

3D: Financial Reporting and Disclosure – Saddleback

(This session is 2 hours long)

Session Chair: **Liu Yang**

Reputation Management by Proxy (Statement): Do Attractive Proxy Statements Cover for Unattractive Financial Information?

Sophie Luo	Marquette University
James Plecnik	Loyola Marymount University
Liu Yang	Wichita State University

Discussant: **Ruikai Ji**

(Continued on next page)

Monday

3D (Cont.): Financial Reporting and Disclosure – Saddleback

Congruent Photographs and Text in Annual Reports

Sudipta Basu

Temple University

Ruikai Ji

Temple University

Xueming Luo

Temple University

Discussant: **Leting Liu**

The Effect of Public Criticism on Corporate Greenwashing

Leting Liu

University of Toronto

Discussant: **Liu Yang**

How Did Foreign Investment Affect Changes in Liquidity Associated with IFRS Adoption? A Comparative Analysis

Mark Anderson

University of Calgary

Shahid Khan

Pennsylvania State University - Berks

Hussein Warsame

University of Calgary

Michael Wright

University of Calgary

3E: Paper Development Workshop: PhD Students – Beehive

Panelists: Vishal Baloria

University of Connecticut

Joseph Comprix

Syracuse University

Mani Sethuraman

Cornell University

Haskayne's PhD Students:

Elnaz Basirianmahabidi

Xinyi Peng

Jonathan Tanone

Kaixuan Zhang

Wenyu Zhou

Monday

BBO Dinner!

MONDAY,
JUNE 24



6 - 9
PM

Victoria Ballroom



Tuesday, June 25, 2024

Breakfast

Tuesday, 7:00 to 8:15 a.m.

Heritage Hall

Parallel Session 4

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

4A: Information Aggregation and Environment – Mount Temple B/C

Session Chair: Jenny Tucker

Can Generative AI Assist Investors? An Evaluation of Machine-Generated Peer Firms

Yi Cao

George Mason University

Long Chen

George Mason University

Jennifer Wu Tucker

University of Florida

Chi Wan

University of Massachusetts Boston

Discussant: Ashish Ochani

End of Intellectual Property Protection and Information Environment

Muskan Chawla

University of British Columbia

Luminita Enache

University of Calgary

Ashish Ochani

Binghamton University

Discussant: Weili Ge

Generally Accepted Reporting Practices

Patricia Dechow

University of Southern California

Weili Ge

University of Washington

Wei Ting Loh

Singapore Management University

Sarah McVay

University of Washington

Discussant: Jenny Tucker

Tuesday

4B: Mobile Apps and Digital Economy – Lakeshore

Session Chair: **Shuping Chen**

Performance Indicators of the Digital Age: Mobile Apps, Firm Disclosure, and Stock Returns

Shuping Chen

University of Texas at Austin

Yukun Liu

University of Rochester

Xi Wu

University of California, Berkeley

Discussant: **Sterling Huang**

Information at Your Fingertips: Mobile Internet and Analyst Forecast Performance

Bingxu Fang

Singapore Management University

Sterling Huang

Singapore Management University

Sugata Roychowdhury

Northwestern University

Ewa Sletten

The Ohio State University

Discussant: **Xi Wu**

Insider Trading in the Digital Economy: Evidence from Mobile Apps

Shawn Kim

University of California, Berkeley

Xi Wu

University of California, Berkeley

Discussant: **Shuping Chen**

4C: Using Exogenous Shocks in Accounting Research – Plain of Six

Session Chair: **Barbara Su**

It's Also Relative: Auditor-Client Liability Allocation and Private Debt Access

Hyun Jong Park

Temple University

Barbara Su

Temple University

Wei Wang

Temple University

Discussant: **Deonette Lambert**

Creditors' Rights and Management Forecast Decisions: Evidence from a Quasi-Natural Experiment

Deonette Lambert

University of Illinois Urbana-Champaign

Discussant: **Minjia Li**

Beyond Tokenism: The Impact of Board Ethnic Diversity on Supply Chain Diversification

Yiwen Jin

University of British Columbia

Minjia Li

University of British Columbia

Jenny Li Zhang

University of British Columbia

Discussant: **Barbara Su**

Tuesday

4D: Macro and Policy – Saddleback

Session Chair: **Paul Wong**

Financial Consequences of Paycheck Protection Program Participation

Daniel G. Neely

University of Wisconsin Milwaukee

Gregory D. Saxton

York University

Paul A. Wong

University of California, Davis

Discussant: **Joon-Hong Kim**

Government Spending and Financial Statement Verification

Sudipta Basu

Temple University

Joon-Hong Kim

Temple University

Samuel Rosen

Temple University

Wei Wang

Temple University

Discussant: **Daniel Wangerin**

Do Reporting Incentives and Consequences Change Under the New Lease Accounting Standard?

Derek Christensen

Financial Accounting Standards Board

Tom Linsmeier

University of Wisconsin-Madison

Daniel Wangerin

University of Wisconsin-Madison

Discussant: **Paul Wong**

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: Earnings and Cash Flows – Mount Temple B/C

Session Chair: **Theodore E. Christensen**

Forecasting the Gap between Street and Bottom-Line Earnings

Theodore E. Christensen	University of Georgia
Karen K. Nelson	Texas Christian University
Rachel Scott	Baylor University
Benjamin C. Whipple	University of Georgia
Discussant: <u>Henry Laurion</u>	

Emphasis on Free Cash Flow and its Implications for Corporate Investment

Henry Laurion	University of Colorado Boulder
Dongoh Shin	University of Colorado Boulder
Discussant: <u>Anup Srivastava</u>	

Precautionary Cash Holdings as An Operating Asset and Implications for Financial Statement Analysis

Chandrani Chatterjee	University of Texas at Arlington
Anup Srivastava	University of Calgary
Discussant: <u>Theodore E. Christensen</u>	

5B: Intangibles – Lakeshore

Session Chair: **Mark Anderson**

Do Innovation and Quality Mediate Value Creation Associated with Investment in Human Capital and Technology?

Mark Anderson	University of Calgary
Soonchul Hyun	University of North Carolina at Greensboro
Natalie Valle	Elevate YYC
Discussant: <u>Melissa F. Lewis-Western</u>	

Intangible-Intensive Firms and Performance Reporting

Abigail Allen	Brigham Young University
Melissa F. Lewis-Western	Brigham Young University
Kristen Valentine	University of Georgia
Discussant: <u>Caleb Rawson</u>	

Human Capital and Corporate Decision Making: Evidence from Investment Efficiency

Lance Burkholder	University of Arkansas
Caleb Rawson	University of Arkansas
Discussant: <u>Mark Anderson</u>	

5C: Analyst Research – Plain of Six

Session Chair: **Jenny Li Zhang**

Information Flows are a Two-Way Street: The Effect of Client-Analyst Relationships on Analyst Research

Zachary Kaplan

Washington University in St. Louis

Yifang Xie

Georgetown University

Jenny Li Zhang

University of British Columbia

Discussant: **Changqiu Yu**

Analysts' Risk Discussions

Mark Bradshaw

Boston College

Ziwei Qiao

Capital University of Economics and Business

Hongping Tan

McGill University

Changqiu Yu

University of Manitoba

Discussant: **Wei Chen**

Do Managers or Analysts Know Better about Future Earnings?

Wei Chen

University of Connecticut

Todd Kravet

University of Connecticut

Bo Ren

University of Connecticut

Discussant: **Jenny Li Zhang**

5D: Digital Platforms and News Media – Saddleback

Session Chair: **Jared Jennings**

Capital Market Consequences of Journalist Expertise

Kimball Chapman

Arizona State University

Nick Guest

Cornell University

Jared Jennings

Washington University

Discussant: **Ben Lourie**

Crypto Fraud and Investing Behavior

Ben Lourie

University of California, Irvine

Alex Nekrasov

University of Illinois Chicago

Phong Truong

Pennsylvania State University

Chenqi Zhu

University of California, Irvine

Discussant: **Han-Up Park**

Crowdsourcing FinTech: Implications for Earnings Forecasts and Market Efficiency

Rajiv D. Banker

Temple University

Joshua A. Khavis

University at Buffalo

Han-Up Park

University of Saskatchewan

Discussant: **Jared Jennings**

Lunch & Research for Impact Panel

Tuesday, 12:00 p.m. – 2:00 p.m.

Mount Temple B/C

Session Chair: Ted Christensen

University of Georgia

Panelists:

Philip Berger

Partha Mohanram

Jenny Tucker

University of Chicago

University of Toronto

University of Florida

Common Mistakes in Statistical Inference

Tuesday, 2:00 – 3:30 p.m.

Mount Temple B/C

General discussion on the topic and paper presentation:

Incentives, Assessment, and the Reliability of Statistical Examinations of Evidence

William Cready

University of Texas at Dallas

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).



Wednesday, June 26, 2024

Breakfast

Wednesday, 7:00 to 8:15 a.m.

Heritage Hall

Parallel Session 6

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

6A: Properties of Earnings – Mount Temple B/C

Session Chair: **Jake Thomas**

Changing EPS Forecast Error Distributions

Brett Campbell

Yale University

Jake Thomas

Yale University

Discussant: **James N. Cannon**

Voluntary Disclosure and Capital Structure - Evidence from Management Earnings Forecasts

James N. Cannon

Utah State University

Yuan Shi

Pennsylvania State University

Xiaoxiao Song

Southern Illinois University-Edwardsville

Hongkang Xu

The University of Massachusetts-Dartmouth

Discussant: **Aneel Iqbal**

Reassessed Earnings with Capitalized Intangibles

Elnaz Basirianmahabadi

University of Calgary

Aneel Iqbal

Arizona State University

Shivaram Rajgopal

Columbia University

Anup Srivastava

University of Calgary

Discussant: **Jake Thomas**

6B: Diversity – Lakeshore

Session Chair: **Joseph Comprix**

Late to The Board: Adding Female Non-Executive Board Members before IPOs

Joseph Comprix

Syracuse University

Kerstin Lopatta

University of Hamburg

Thomas Tammen

University of Hamburg

Sebastian A. Tideman-Frappart

Syracuse University

Discussant: **Devin Shanthikumar**

(Continued on next page)

Wednesday

6B (Cont.): Diversity – Lakeshore

Mortgage Lenders' Diversity Policies and Mortgage Lending to Minorities

Ivy Feng University of Wisconsin-Madison
Devin Shanthikumar University of California, Irvine
Dayin Zhang University of Wisconsin - Madison
Discussant: **Kathryn M. Holmstrom**

Investor Reactions to CEO Gender and Firm Performance

Kathryn M. Holmstrom Iowa State University
Scott C. Jackson University of South Dakota
Kristina M. Rennekamp Cornell University
Discussant: **Joseph Comprix**

6C: ESG Ratings and Reporting – Plain of Six

Session Chair: **Brandon Szerwo**

Auditor ESG Expertise and ESG Rating Disagreements

Hoon Ha University at Buffalo
Inho Suk University at Buffalo
Brandon Szerwo University at Buffalo
Discussant: **Emily Jing Wang**

The Effect of ESG Ratings on Firms' Sustainability Data Disclosures: Evidence from Refinitiv's ESG Methodology Recalibration

Mingyi Hung Hong Kong University of Science and Technology
Emily Jing Wang Hong Kong University of Science and Technology
Discussant: **Sanjay Bissessur**

Accounting for Environmental Cost

Sanjay Bissessur University of Amsterdam
Discussant: **Brandon Szerwo**

6D: Environmental Impact – Saddleback

Session Chair: **Jing Kong**

Innovation Burnout: Wildfire Smoke and Its Drag on Corporate Brainpower

Stephanie Cheng Tulane University
Jing Kong University of Michigan-Dearborn
Ling Lei Lisc Virginia Tech
Yuchen Zhang Tulane University
Discussant: **Sorabh Tomar**

(Continued on next page)

6D (Cont.): Environmental Impact – Saddleback

Short-Term Climate Cycles, Forecasts, and Operating Performance

Ben Charoenwong

National University of Singapore

Sorabh Tomar

Southern Methodist University

Discussant: **Han Yan**

Climate Risk, Population Migration, and Banks' Lending and Deposit-Taking Activities

Mary Billings

New York University

Stephen Ryan

New York University

Han Yan

University of British Columbia

Discussant: **Jing Kong**

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: ESG and Politics – Mount Temple B/C

Session Chair: **Anywhere Sikochi**

CSR Under the Pressure of Financial Shocks

Monica Kabutey

California State University, Long Beach

Syrena Shirley

Columbia Business School

Anywhere Sikochi

Harvard Business School

Discussant: **Svenja Dube**

The SEC Enforcement of Environmental Disclosures: Evidence from the SEC Comment Letter Review Process

Svenja Dube

Baruch College

Rachel Geoffroy

Ohio State University

Discussant: **June Huang**

The Politics of Mandatory CSR: Evidence from Indian SOEs

June Huang

University of Texas at Dallas

MV Shivaani

University of Texas at Dallas

Kirti Sinha

University of Texas at Dallas

Discussant: **Anywhere Sikochi**

7B: Governance and Employees – Lakeshore

Session Chair: **Kevin Veenstra**

The Effects of Work Arrangement and Performance Metric Alignment on Employees' Fraud Decisions under Different Management Controls

Joanna Andrejkow

Western University

Kevin Veenstra

McMaster University

Discussant: **Brian Vansant**

Seek and Ye Might Not Find: The Effects of Contract Framing on Knowledge Transfer

Ta-Tung (Stephanie) Cheng

University of Wyoming

Xi (Jason) Kuang

Georgia Institute of Technology

Brian Vansant

Auburn University

Suyun (Sue) Wu

University of Texas at El Paso

Discussant: **Evans Boamah**

(Continued on next page)

7B (Cont.): Governance and Employees – Lakeshore

Employee Online Reviews and Wage Theft

Evans Boamah

University of Warwick

Nerissa C. Brown

University of Illinois at Urbana-Champaign

Deonette Lambert

University of Illinois at Urbana-Champaign

Discussant: **Kevin Veenstra**

7C: Politics and Accounting – Plain of Six

Session Chair: **David Swanson**

Fired up by Movies: Valuing Firms under Nationalism

Hao Qu

University of Rochester

David Swanson

University of British Columbia

Xixi Xiao

University of Rochester

Discussant: **Heemin Lee**

Unintended Consequences of Foreign Anti-Corruption Laws for Geographic Disclosure Transparency

Donal Byard

Baruch College

Heemin Lee

Baruch College

Edward Xuejun Li

Baruch College

Amanda Sanseverino

Manhattan College

Discussant: **Jonathan Craske**

Capitol Markets: Effects of Congressional Stock Trades

Jonathan A. Craske

University of Southern California

Maria Khrakovsky

University of Chicago

Discussant: **David Swanson**

7D: ESG and Financial Reporting – Saddleback

Session Chair: **Nan Zhou**

Climate Risk, Accounting Conservatism, and Market Reaction

Ziqi Ma

University of Cincinnati

Linna Shi

University of Cincinnati

Katherine (Kexin) Yu

University of Cincinnati

Nan Zhou

University of Cincinnati

Discussant: **Yue Li**

(Continued on next page)

7D (Cont.): ESG and Financial Reporting – Saddleback

CSR Commitment, Financial Reporting Frequency, And Information Loss: Evidence From Eliminating Mandatory Quarterly Financial Reporting In The UK

Lisa Goh

The Hang Seng University of Hong Kong

Yue Li

University of Toronto

Feng Tang

University of Macau

Discussant: **Yujie Ma**

ESG Risks and Financial Statement Verification in Bank Lending

Sudipta Basu

Temple University

Yujie Ma

Temple University

Samuel Rosen

Temple University

Wei Wang

Temple University

Discussant: **Nan Zhou**

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

Thank You

Thank you for being an integral part of HAC 2024. We express our sincerest appreciation for your invaluable contributions and look forward to next year's conference

(July 6 - 9, 2025 at Fairmont Chateau Whistler)

Sponsors



Thank You

Haskayne and Fox PhD Students

Elnaz Basirianmahabadi



Elnaz has completed the second year of her PhD in accounting. With a background in finance and nearly a decade of experience as an investment manager and financial advisor, she is currently focused on intangible assets and their valuation, as well as their impact on reported earnings quality. She is also interested in the relationship between money and capital markets, aiming to bridge accounting and finance through improved accounting knowledge. Elnaz believes that enhancing accounting rules, regulations, and accepted principles can significantly benefit companies and 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.

Joon-Hong Kim



Joon-Hong Kim joined Temple University's PhD program in Accounting in 2022 as a Presidential Fellow. His primary research interests include financial accounting and government procurement. Before joining Temple Fox, he served as a government auditor in place of mandatory military service in South Korea. He holds a bachelor's degree from Yonsei University and a master's degree from KAIST.

Kaixuan Zhang



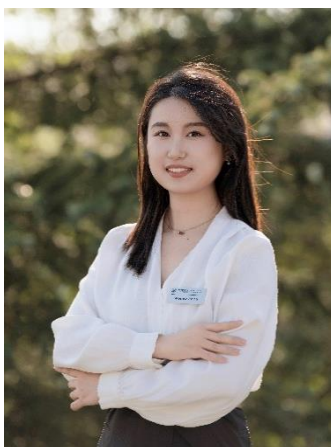
Kaixuan Zhang is a third-year accounting Ph.D. candidate at the University of Calgary. His current research interests are taxation and financial accounting. Specifically, he is working on tax effect due to the Tax Cuts and Job Act. He received his bachelor's and master's degrees in accounting from Iowa 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.

Ruikai Ji



Ruikai Ji is a third-year Ph.D. student in accounting at the Fox School of Business, Temple University. He received a Master's degree in accounting from UC San Diego and a Bachelor's degree from Central University of Finance and Economics. He is interested in studying strategic disclosures and the use of value-relevant information.

Wenyu Zhou



Wenyu is a second-year PhD student specializing in taxation and financial accounting. She holds an MAcc and a B.A., both in Accounting. Wenyu's research focuses on tax planning, cyberspace, measures of intangibles, and corporate financial performance. She has served as both an RA and TA during her past two years of study. In addition, she is a member of CAAA and EAA. As a recipient of the T&L grant this year, she also works in sustainability education and related data analysis.

Xinyi Peng



Xinyi Peng, a third-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.

Yujie Ma



Yujie Ma joined the PhD program in Accounting at the Fox School of Business in Fall 2022. Her primary research interests are in financial accounting, particularly in capital markets, banking, and disclosures. She has a strong interest in utilizing textual analysis and machine learning in her research. Yujie holds a Master of Accounting degree from the University of Michigan – Ann Arbor and a Bachelor of Arts in Accounting from Western Washington University. Before entering the PhD program, she worked as an internal auditor in the real estate industry.



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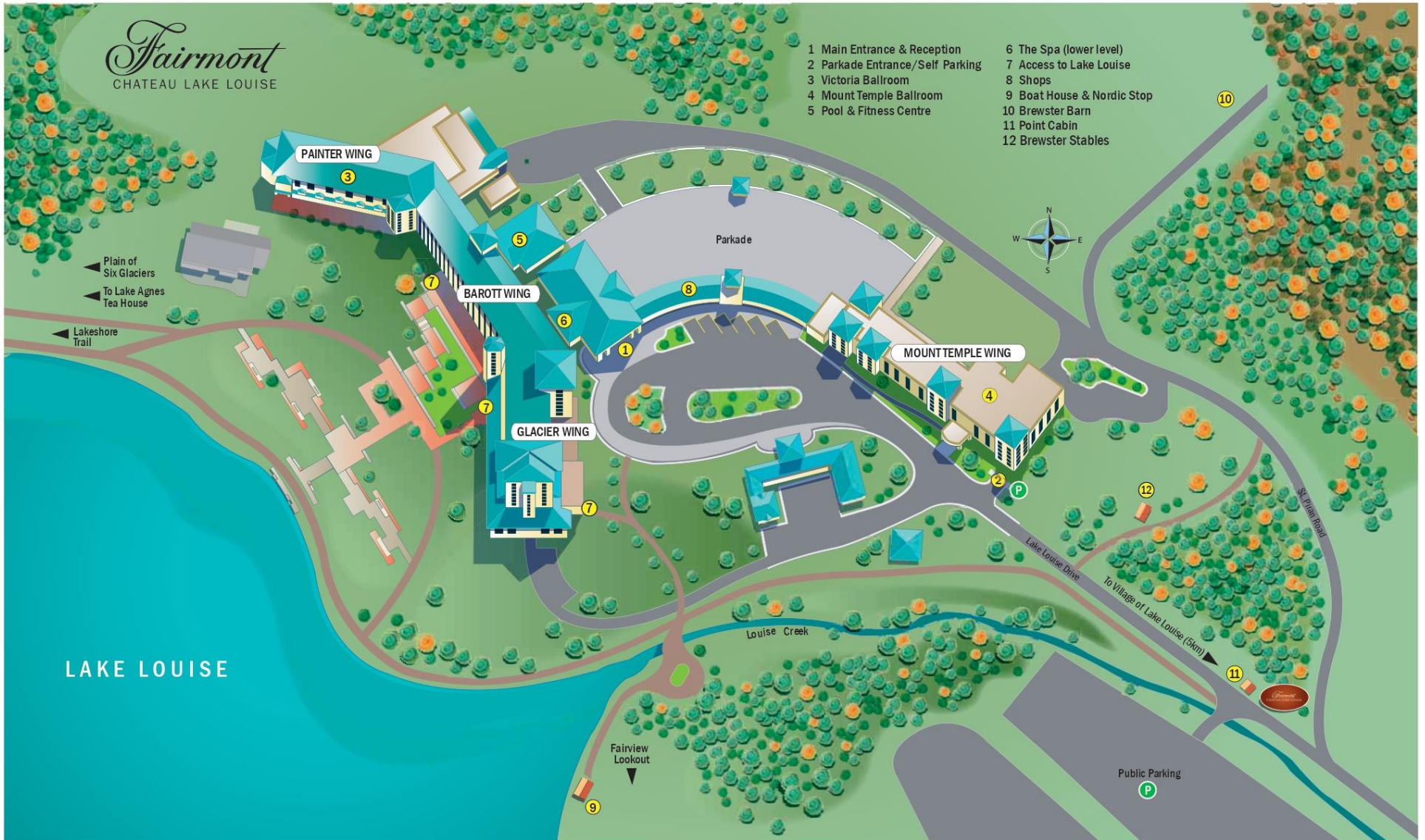
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Fairmont Chateau Lake Louise Maps



Fairmont

CHATEAU LAKE LOUISE

