JANUARY 3-5, 2018

University of Hawai’i at Mānoa | Honolulu, HI
manoa.hawaii.edu/harc
CONTRIBUTOR LEVEL

UNIVERSITY OF BELGRADE

Copenhagen Business School

UNIVERSITY of HAWAI‘I

MĀNOA

RENNES SCHOOL OF BUSINESS

SEOUL NATIONAL UNIVERSITY

National Taiwan University

WASEDA University

WASHINGTON STATE UNIVERSITY

BENEFACTOR LEVEL

Wednesday Reception

Carson College of Business

Hoops Institute of Taxation & Policy

Thursday Luncheon

Grant Thornton
### Tuesday, Jan 2

- **05:00 pm-07:00 pm** Early Registration (Campus Center)
- **05:00 pm-07:00 pm** Organizing Committee Dinner (Elks Waikiki)

### Wednesday, Jan 3

- **07:30 am-10:00 am** Registration (Campus Center)
- **07:30 am-09:30 am** Breakfast (Campus Center)
- **09:30 am-09:45 am** Welcome
  - Hawaiian Oli (Blessing) - C. Manu Ka‘iama, Shidler Accounting Instructor
  - Opening Remarks - Vance Roley, Dean, Shidler College of Business
- **09:45 am-10:15 am** Keynote - David Burgstahler, President, American Accounting Association
- **10:15 am-10:45 am** Networking & Coffee Break
- **10:45 am-11:45 am** Panel Discussion - Bharat Sarath, Sudipta Basu, and David Burgstahler
- **11:45 am-12:45 pm** Lunch (Campus Center)
- **01:00 pm-02:45 pm** Concurrent Sessions 1 (A1-A6)
- **02:45 pm-03:00 pm** Coffee Break
- **03:00 pm-04:45 pm** Concurrent Sessions 2 (B1-B6)
- **05:15 pm-06:45 pm** Reception (Campus Center Ballroom)

### Thursday, Jan 4

- **07:30 am-08:30 am** Breakfast (Campus Center)
- **08:30 am-10:15 am** Concurrent Sessions 3 (C1-C6)
- **10:15 am-10:30 am** Coffee Break
- **10:30 am-12:15 pm** Concurrent Sessions 4 (D1-D5)
- **12:15 pm-01:45 pm** Lunch (Campus Center Ballroom)
  - Keynote - J. Michael McGuire, Chief Executive Officer, Grant Thornton LLP
  - Panel Discussion - Roger Debreceny, Andres Vinelli, Tung Chan, and Sridhar Ramamoorti
- **02:00 pm-03:45 pm** Concurrent Sessions 5 (E2, E3, E5, E6)
- **05:00 pm-07:00 pm** JAAF Reception Dinner (Elks Waikiki)

### Friday, Jan 5

- **07:30 am-08:30 am** Breakfast (Campus Center)
- **08:30 am-10:15 am** Concurrent Sessions 6 (F1-F5), (Shidler College of Business)
- **10:15 am-10:30 am** Coffee Break (Shidler College of Business)
- **10:30 am-12:15 pm** Poster Sessions (Shidler College of Business)
- **12:15 pm-01:30 pm** Lunch (Campus Center) - Conference Concludes
- **01:30 pm-09:00 pm** Polynesian Cultural Center
  - *PCC shuttle departs from Campus Center*
<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
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<tbody>
<tr>
<td>07:30 am - 10:00 am</td>
<td>REGISTRATION, Campus Center</td>
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<td>07:30 am - 09:30 am</td>
<td>BREAKFAST, Campus Center</td>
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<tr>
<td>09:30 am - 09:45 am</td>
<td>WELCOME</td>
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<td>· Hawaiian Oli (Blessing) - C. Manu Kaʻiama, Shidler Accounting Instructor</td>
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<td>KEYNOTE - David Burgstahler, President, American Accounting Association</td>
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<td>NETWORKING AND COFFEE BREAK</td>
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<td>10:45 am - 11:45 am</td>
<td>PANEL DISCUSSION - Bharat Sarath, Sudipta Basu, and David Burgstahler</td>
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<td>11:45 am - 12:45 pm</td>
<td>LUNCH, Campus Center</td>
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<td>01:00 pm - 02:45 pm</td>
<td>CONCURRENT SESSIONS 1 (A1-A6), Campus Center</td>
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**SESSION A1; ROOM GG**  
Track: Financial – Manager Ability/Financial Analysts/Disclosure  
Track Chair: Bok Baik; Moderator: Chris Williams

- **Geographic Peer Effects in Management**  
  By: Dawn Matsumoto, Matthew Serfling and Sarah Shaikh  
  Discussant: Brian Miller

- **Firm-Manager Matching and the Tradeoffs of CFO Accounting Expertise**  
  By: Darren Bernard, Weili Ge, Dawn Matsumoto and Sara Toynbee  
  Discussant: Michael Tang

- **Managerial Perceived Competition and Acquisitions**  
  By: Nam Tran and Kyle Peterson  
  Discussant: Chris Williams

**SESSION A2; ROOM HH**  
Track: Financial – Pension/IFRS/Fair Value/Environment  
Track Chair: Audrey Hsu; Moderator: Marc Cussatt

- **The Informativeness of Reclassified Items: Evidence from Pension Accounting**  
  By: Marc Cussatt, Troy Pollard and Mary Stone  
  Discussant: Audrey Hsu

- **The Effect of IFRS Adoption on the Predictive Ability of Aggregate Accruals for Economic Growth**  
  By: You-il Chris Park  
  Discussant: Joerg-Markus Hitz

- **An Unintended Effect of Accounting Regulations: Evidence from IAS 19R Adoption in Canada**  
  By: Yong Li and Hong Zou  
  Discussant: Marc Cussatt
SESSION A3; ROOM II
Track: Auditing
Track Chair: Jian Zhou; Moderator: Nicole Ratzinger-Sakel

Does Considering Key Audit Matters Affect Auditor Judgment Performance?
By: Nicole Ratzinger-Sakel and Jochen Theis
Discussant: Tu Xu

Auditors’ Response to Classification Shifting: Evidence from US Firms
By: Mai Dao and Hongkang Xu
Discussant: Julie Ying Huang

The Influence of Sustainability Assurance Report Level and Format on Investor Judgment
By: Diane Janvrin, William Dilla, Jon Perkins and Robyn Raschke
Discussant: Nicole Ratzinger-Sakel

SESSION A4; ROOM JJ
Track Chair: Boochun Jung; Moderator: Eric Allen

The Economic Effects of Earnings Management Pre- and Post-SOX
By: Terry W. Mason and Richard M Morton
Discussant: Joohyung Ha

Potential Prison Time and Earnings Management
By: Claire Costin and Joseph Rakestraw
Discussant: Dennis Sundvik

Modeling Earnings Discontinuities: A Maximum Likelihood Approach
By: Sudipta Basu and Dmitri Byzalov
Discussant: Eric Allen

SESSION A5; ROOM KK
Track: Financial – Creditor Protections/Derivatives/Risk Management
Track Chair: Hami Amiraslani; Moderator: Sean Cao

Increased Creditor Protection in Bankruptcy and Trade Credit: Evidence From the 2005 BAPCPA
By: Wenxia Ge, Caiyue Ouyang, Zhenyang Shi and Byron Song
Discussant: Mary Hill

Contract Maturity and Assets Other Than Those in Book Value
By: Peter Easton, Mary Hill and Gary K. Taylor
Discussant: Sean Cao
SESSION A6; ROOM LL
Track: Others
Track Chair: Hamid Pourjalali; Moderator: Sladjana Benkovic

By: David Rapp, Marius Hablinger, Michael Olbrich, Anja Spilski, Florian Follert
Discussant: Miaochan Li

Challenges to Financial Management and Control in the Public Administration of Serbia
By: Sladjana Benkovic, Nevenka Žarkić Joksimović, Sladjana Barjaktarović Rakočević, Mirjana Drakulić and Dušan Starčević
Discussant: Jingwen Zhao

Accounting for Foreign Currency Transactions with Hedging Derivatives: A Tutorial
By: Angela Lijyun Hwang and Andrew Walla
Discussant: Sladjana Benkovic

02:45 pm - 03:00 pm COFFEE BREAK, Campus Center

03:00 pm - 04:45 pm CONCURRENT SESSIONS 2 (B1-B6), Campus Center

SESSION B1; ROOM GG
Track: Financial – Manager Ability/Financial Analysts/Disclosure
Track Chair: Bok Baik; Moderator: Baohua Xin

Does “Level Playing Field” Improve Real Efficiency? A Test Using Disclosure Regulation
By: Jinglin Jiang and Vikram Nanda
Discussant: Terry Mason

The Role of Management Talent in the Production of Informative Regulatory Filings
By: Eric Holzman and Brian Miller
Discussant: Luminita Enache

A Theory of Classification Shifting
By: Mark Penno and Jack Stecher
Discussant: Baohua Xin

SESSION B2; ROOM HH
Track: Management Accounting
Track Chair: Bouchaib Bahli; Moderator: Eric Wen

Impression Management Tactics on Goal Setting: A Case Study of Ontario Hospitals Quality Improvement Plans
By: Yee-Ching Lilian Chan and Sylvia Hsingwen Hsu
Discussant: Christie Hayne

Disclosure Frequency Induced Earnings-Cash Flow Conflict and the Decision to be Public
By: Kevin (Ke) Li and Vicki Wei Tang
Discussant: Yee-Ching Lilian Chan

Stock-Performance Goals in Executive Compensation Contracts and Management Earnings Guidance
By: Sean Cao, Guojin Gong, Laura Li and Hayoung Yoon
Discussant: Eric Wen
SESSION B3; ROOM II
Track: Auditing
Track Chair: Jian Zhou; Moderator: Joseph Rakestraw

Audit Market Concentration and Audit Fees: An International Investigation
By: Jong-Hag Choi, Jeong-Bon Kim, Yujin Lee and Hee-Yeon Sunwoo
Discussant: Hongkang Xu

Does Higher-cost Input Lead to Higher-quality Output? The Effect of Personnel Quality on Audit Quality and Market
By: Julie Ying Huang
Discussant: Joseph Rakestraw

SESSION B4; ROOM JJ
Track: Financial – Financial Reporting Quality/Credit Ratings/Earnings Smoothing
Earnings Comparability - Earnings Management
Track Chair: Boochun Jung; Moderator: Daniel Gunnhee Yang

Intended or Unintended Consequences of Business Acquisitions: The Case of Financial Services Institutions
By: Steven Lilien, Bharat Sarath and Yan Yan
Discussant: Gary Chen

Employee Stock Options: The Importance of Differentiating Between Proceeds and Compensation
By: Mary Hill and George Ruch
Discussant: Daniel Gunnhee Yang

Does the Threat of Takeover Discipline Managers? New Evidence from the Foreign Investment and National Security Act
By: David Godsell
Discussant: Iris Jiarui Zhang

SESSION B5; ROOM KK
Track: Financial – Creditor Protections/Derivative/Risk Management
Track Chair: Hami Amiraslani; Moderator: Xin Zheng

Does the Variability of Other Comprehensive Income (OCI) Play a Role in the Determination of Cost of Debt, Capital Structure and Credit Ratings?
By: Xiaoyan Bao, Matthew Billett, David Smith and Emre Unlu
Discussant: Xin Zheng

Labor Unemployment Insurance and Firms’ Future Performance
By: Weiwei Wang and Kenneth Zheng
Discussant: David Smith
SESSION B6; ROOM LL
Track: Taxation—Taxes and Markets
Track Chair: Jeffrey Gramlich, Devan Mescall, Christian Rossing
Moderator: Stacie LaPlante

The Value of International Income-Shifting Opportunities to U.S. Multinational Firms
By: Paul Demere and Jeffrey Gramlich
Discussant: Steven Matsunaga

Low Commodity Prices and the Potential Revenue Impact of Taxing LIFO Reserves
By: Daniel Tinkelman
Discussant: Nathan Staheli

Is Tax return Information Useful to Equity Investors?
By: Paul Demere
Discussant: Stacie LaPlante

05:15 pm - 06:45 pm RECEPTION, Campus Center Ballroom
Sponsored by: WSU Hoops Institute of Taxation Research & Policy

THURSDAY, JANUARY 4

07:30 am - 08:30 am BREAKFAST, Campus Center

08:30 am - 10:15 am CONCURRENT SESSIONS 3 (C1-C6), Campus Center

SESSION C1; ROOM GG
Track: Others
Track Chair: Hamid Pourjalali; Moderator: Sumantra Chakravarty

Acquisitions, Earnouts and Financial Constraints: Evidence from SFAS 141 and SFAS 141(R)
By: Danika Wright, Xianzhen Chen and Jiri Svec
Discussant: Takashi Yaekura

Do Smoothing Activities Indicate Higher or Lower Financial Reporting Quality? Evidence from Effective Tax Rates
By: Paul Demere, Laura Li, Petro Lisowsky and R. William Snyder
Discussant: Tatiana Fedyk

A Tale of Two Courts: Determinants and Consequences of the SEC’s Choice of Enforcement Venue After the Dodd-Frank Act
By: Xin Jheng
Discussant: Sumantra Chakravarty
SESSION C2; ROOM HH
Track: Others
Track Chair: Bouchaib Bahli; Moderator: Vicki Wei Tang

*Isomorphic Pressures in Short-term Managerial Decisions: Evidence from Working Capital Management*
By: Saipriya Kamath and Bhavya Singhvi
Discussant: Carsten Rohde

*Does Cash Bonus Work? A Study on the Contingency Fit with Firm Strategy*
By: Yee-Ching Lilian Chan, Yao-Tien Lee and Hongjin Zhu
Discussant: Vicki Wei Tang

SESSION C3; ROOM II
Track: Auditing
Track Chair: Jian Zhou; Moderator: Elina Haapamaki

*The Role of Country-Specific Factors and Adoption of Global Business Language*
By: Elina Haapamaki
Discussant: M. Kathleen Harris

*Gender Representation Among the Partnership at Large CPA Firms: An Examination of Public Filers and Governmental Entities*
By: Elizabeth D. Aimer, M. Kathleen Harris, Julia L. Higgs and Joseph R. Rakestraw
Discussant: Reza Espahbodi

*The Impact of Sarbanes-Oxley and Dodd-Frank Acts on the Stock Prices of Small Firms*
By: Reza Espahbodi and Hassanali Espahbodi
Discussant: Elina Haapamaki

SESSION C4; ROOM JJ
Track: Corporate Governance
Track Chair: Shirley Daniel; Moderator: Shirley Daniel

*Governance through Shame and Aspiration: Index Creation and Corporate Behavior in Japan*
By: Akash Chattopadhyay, Matthew Shaffer and Charles Wang
Discussant: Lee Radebaugh

*Does It Pay to “Be Like Mike”? Aspirational Peer Firms and Relative Performance Evaluation*
By: Ryan Ball, Jonathan Bonham and Thomas Hemmer
Discussant: David Rapp

*Does Board Gender Diversity Affect Audit Fees? The Role of Female Directors’ Attributes*
By: Ammar Ali Gull, Mehdi Nekhili and Hailtern Nagati
Discussant: Shirley Daniel
CONFERENCE SCHEDULE AND SESSION DESCRIPTIONS

SESSION C5; ROOM KK
Track: Financial – Manager Ability/Financial Analysts/Disclosure
Track Chair: Bok Baik; Moderator: Dawn Matsumoto

Range Has It: Decoding the Information Content of Forecast Ranges  
By: Michael Tang and Li Zhang  
Discussant: Wenli Huang

Are All Outside Directors Created Equal? Do They Differ in Their Governance Roles?  
Evidence From Voluntary Disclosures of Biotechnology Firms  
By: Luminita Enache  
Discussant: Nam Tran

Once Is Not Enough: An Analysis of Management Updates of Annual Earnings Forecasts  
By: Michael Tang, Li Yao and Paul Zarowin  
Discussant: Dawn Matsumoto

SESSION C6; ROOM LL
Track: Financial – Labor Unions/Debt Financing/Political Connections/Information Risk  
Track Chair: Woo-Jong Lee; Moderator: Michael Carniol

Labor Unions and Firm Performance: The Case of Major Customers  
By: Gary Chen, J. Scott Judd and Shailendra Pandit  
Discussant: Kenneth Zheng

Refinancing Constraints and Labor Hiring: The Role of Financial Reporting Quality  
By: Boochun Jung, Woo-Jong Lee, David Weber and Daniel Gunnhee Yang  
Discussant: Michael Carniol

10:15 am - 10:30 am  
COFFEE BREAK, Campus Center

10:30 am - 12:15 pm  
CONCURRENT SESSIONS 4 (D1-D5), Campus Center

SESSION D1; ROOM GG
Track: Others  
Track Chair: Hamid Pourjalali; Moderator: Jinglin Jiang

The Evolution of Double-Entry Bookkeeping  
By: Sudipta Basu and Greg Waymire  
Discussant: Daniel Tinkelman

The Joint Effect of Presentation Format and Disclosure Balance on Investors’  
Reactions to Sensitivity Disclosures of Hedging Instruments  
By: Tu Xu  
Discussant: Mehrzad Azmi

Shocks to Product Networks and Post-Earnings Announcement Drift  
By: Bok Baik, Gerard Hoberg, Jungbae Kim and Peter Oh  
Discussant: Jinglin Jiang
SESSION D2; ROOM HH
Track: Taxation – Stakeholders and Taxes
Track Chair: Jeffrey Gramlich, Devan Mescall, Christian Rossing; Moderator: Eric Allen

Shareholder Litigation and Corporate Tax Avoidance
By: Bin Wang, Rong Yang and Matteo Arena
Discussant: Kathleen Harris

The Impact of Stakeholder Orientation on Tax Avoidance: Evidence from a Natural Experiment
By: Ani Mathers, Bin Wang and Xiaohong Wang
Discussant: Haimeng Teng

Consequences of Dividend Policy and Tax Avoidance
By: Mark Anderson, Harun Rashid and Hussein Warsame
Discussant: Eric Allen

SESSION D4; ROOM JJ
Track: Corporate Governance
Track Chair: Shirley Daniel; Moderator: Ammar Ali Gull

Moral Licensing and Disclosure
By: Tammie Schaefer, Thomas Canace and Leigh Salzsieder
Discussant: Joshua Cieslewicz

Costs and Benefits of Audit Committee Interlocking
By: Ahmad Hammami and Alex Lyubimov
Discussant: Ammar Gull

Do Firms with Strong Commitment to Corporate Social Responsibility Prefer Less Frequent Financial Reporting? Evidence From Eliminating Mandatory Quarterly Financial Reporting in Europe
By: Lisa Goh, Yue Li and Feng Tang
Discussant: Yiding Wang

SESSION D5; ROOM KK
Track: Financial – Manager Ability/Financial Analysts/Disclosure
Track Chair: Bok Baiki; Moderator: Weili Ge

The Disclosure of Good versus Bad News: Evidence from the Biotech Industry
By: Luminita Enache, Lynn Li and Edward Riedl
Discussant: Jack Stecher

Does Risk Disclosure Signal Risk Management Outcome? An Examination of the SEC FRR No. 48 Disclosure’s Relation with Cash Flow Volatility
By: Gerald Lobo, Wei Siqueira, Kinsun Tam and Jian Zhou
Discussant: Andrey Simonov

Discretionary Disclosure on Twitter
By: Richard Crowley, Wenli Huang and Hai Lu
Discussant: Weili Ge

12:15 pm - 01:45 pm LUNCH, Campus Center Ballroom
Sponsored by: Grant Thornton
· Keynote - J. Michael McGuire, Chief Executive Officer, Grant Thornton LLP
· Panel Discussion - Roger Debreceny, Andres Vinelli, Tung Chan, and Sridhar Ramamoorti
02:00 pm - 03:45 pm | CONCURRENT SESSIONS 5 (E2, E3, E5, E6), Campus Center

SESSION E2; ROOM HH
Track: Taxation – International Tax Avoidance
Track Chair: Jeffrey Gramlich, Devan Mescall, Christian Rossing; Moderator: Mark Anderson

*The Effect of Foreign Institutional Ownership on Corporate Tax Avoidance: International Evidence*
By: Iftekhar Hasan, Incheol Kim, Haimeng Teng and Qiang Wu
Discussant: Ani Mathers

*The Effect of Intellectual Property Boxes on Innovative Activity and Tax Avoidance*
By: Tobias Bornemann, Stacie Laplante and Benjamin Osswald
Discussant: Paul Demere

*Does Parenting Matter? U.S. Parents, Non-U.S. Parents, and Global Firm Taxes*
By: Eric Allen and Susan Morse
Discussant: Mark Anderson

SESSION E3; ROOM II
Track: AIS
Track Chair and Moderator: Roger Debreceny

*Fraud Auditing in the Era of Big Data*
By: C. Catherine Chiang and Katherine Korol
Discussant: Sridhar Ramamoorti

*Life in the Fast Lane: Investor Sophistication and Information Flow*
By: Gary Chen, Darren Roulstone and Jie Zhou
Discussant: Ari Yezegel

*The Effect of Accounting Reporting Complexity on Financial Analysts*
By: Rani Hoitash, Udi Hoitash and Ari Yezegel
Discussant: Roger Debreceny

SESSION E5; ROOM KK
Track Chair: Boochun Jung; Moderator: Tu Xu

*Earnings Quality and Media Attention around Seasoned Equity Offerings*
By: Fernando Comiran, Tatiana Fedyk and Joohyung Ha
Discussant: Jonathan Black

*Informativeness and Timeliness of 10-K Text Similarity for Predicting Tail-Risk Comovement*
By: Robert Bushman, Jason Chen and Christopher Williams
Discussant: Saipriya Kamath

*Reporting Concerns about Earnings Quality: An Examination of Corporate Managers*
By: Tammie Schaefer, Joseph Brazel and Lorenzo Lucianetti
Discussant: Tu Xu
CONFERENCE SCHEDULE AND SESSION DESCRIPTIONS

SESSION E6; ROOM LL
Track Chair: Boochun Jung; Moderator: Thomas Hemmer

Income Smoothing as Rational Equilibrium Behavior? A Second Look
By: Thomas Hemmer
Discussant: Radhika Lunawat

Voluntary Disclosure and Earnings Management
By: Baohua Xin and Xu Jiang
Discussant: Jack Stecher

Does Fair Value Accounting Reduce Prices and Create Illiquidity?
By: Radhika Lunawat, Kira Pronin, Jack Stecher and Gaoqing Zhang
Discussant: Thomas Hemmer

05:00 pm - 07:00 pm
JAAF RECEPTION DINNER, Elks Waikiki
Sponsored by: Dr. Bharat Sarath

FRIDAY, JANUARY 5

07:30 am - 08:30 am
BREAKFAST, Campus Center

08:30 am - 10:15 am
CONCURRENT SESSIONS 6 (F1-F5), Shidler College of Business

SESSION F1; ROOM GG
Track: Others
Track Chair: Hamid Pourjalali; Moderator: Mehrzad Azmi

Redundant Information and Predictable Returns
By: Michael Carniol
Discussant: Ting-Tsen Yeh (Robbie)

Patterns of Insider Trading
By: Mehrzad Azmi, Bharat Sarath and Min Cao
Discussant: Heibatollah Sami

SESSION F2; ROOM HH
Track: Taxation – Organizations and Their Taxes
Track Chair: Jeffrey Gramlich, Devan Mescall, Christian Rossing; Moderator: Jeffrey Gramlich

Organizational Structure and Tax Avoidance: Multinational Evidence from Business Group Affiliation
By: Steven Matsunaga, Hyun Hong, Jeong-Bon Kim and Cheong Yi
Discussant: David Samuel

Directors’ International Work Experience and Tax Avoidance
By: Amanda Gonzales, M. Kathleen Harris and Thomas C. Omer
Discussant: Rong Yang

The Effect of Repatriation Taxes on Investment Efficiency
By: Harald Amberger and David M. P. Samuel
Discussant: Jeffrey Gramlich
SESSION F3; ROOM II
Track: Financial – Conservatism
Track Chair: Sudipta Basu; Moderator: Mark C. Anderson

The Impact of Political Visibility on Accounting Conservatism: Evidence from the American Recovery and Reinvestment Act
By: Shawn X. Huang, Wei Huang and Yinghua Li
Discussant: Ryan T. Ball

Conditional Conservatism and Labor Investment Efficiency
By: Joohyung Ha and Mingming Feng
Discussant: Yinghua Li

How Corporate Reputations Affect Accounting Conservatism, Accruals and Real Earnings Management
By: Kourosh Amirkhani and Jeffrey Gramlich
Discussant: Mark C. Anderson

SESSION F4; ROOM JJ
Track: Financial – Labor Unions/Debt Financing/Political Connections/Information Risk
Track Chair: Woo-Jong Lee; Moderator: Ole-Kristian Hope

Protecting the Giant Pandas: Newspaper Censorship of Negative News
By: Ole-Kristian Hope, Yi Li, Qiliang Liu and Han Wu
Discussant: Shunlan Fang

Signaling through Dynamic Thresholds in Financial Covenants
By: Shunlan Fang, Sudheer Chava and Saumya Prabhat
Discussant: Ole-Kristian Hope

SESSION F5; ROOM KK
Track: Financial – Financial Reporting Quality/Credit Ratings/Earnings Smoothing/Earnings Comparability—Fair Value
Track Chair: Boochun Jung; Moderator: Kevin Ow Yong

Valuation Implications of FAS 159 Reported Gains and Losses from Fair Value Accounting for Liabilities
By: Sung Gon Chung, Gerald Lobo and Kevin Ow Yong
Discussant: Hong Hyun

When are Fair Value Estimates Comparable? Evidence from the SFAS No. 157 Fair Value Hierarchy
By: Jonathan Black, Jeff Chen and Marc Cussatt
Discussant: Ahmad Hammami

The Effect of Fair Value versus Historical Cost on Stock Price Crash Risks: Evidence from Investment Property
By: Sophia Liu, Audrey Wenhsin Hsu and Grace Shu-Hsing Wu
Discussant: Kevin Ow Yong

10:15 am - 10:30 am   COFFEE BREAK, Shidler College of Business
10:30 am - 12:15 pm POSTER SESSIONS, Shidler College of Business

Climate Policies with Burden Sharing: The Economics of Climate Financing
By: Julia M. Puaschunder

Going Concern Note, Downsizing and Exit
By: Sumio Suruyama and Peng Xu

Analysts’ Promotions and Forecast Accuracy
By: Andrey Simonov

An Analysis of Sustainability Accounting Reporting Frameworks for CFO Decision Making
By: David Yang, Ying Guo, Youngbin Kim

The Market Pricing of the Timeliness of Bank Loan Loss Recognition
By: Young Jun Kim

A Missing Link? How Selection Effects Shape Evidence on the Economic Consequences of Mandatory IFRS Adoption
By: Markus Hitz, Nico Lehmann and Sebastian Kaumanns

Myopia and Earnings Management Strategies
By: Jesper Haga, Fredrik Huhtamaki and Dennis Sundvik

Trust and Reciprocity Drive Social Common Goods Contribution Norms
By: Julia M. Puaschunder

Establishing a System for Intellectual Capital Measuring and Reporting
By: Veljko Dmitrović, Barbara Simeunović and Snežana Knežević

Climate in the 21st Century: A Macroeconomic Model of Fair Global Warming Benefits Distribution to Grant Climate Justice Around the World and Over Time
By: Julia M. Puaschunder

Performance and Growth Among De Novo Subchapter-S Banks
By: Russell Kashian, Richard Cummings, Peter Westort and Ronald Tittle

12:15 pm - 01:30 pm LUNCH, Campus Center | CONFERENCE CONCLUDES

01:30 pm - 09:00 pm POLYNESIAN CULTURAL CENTER
PCC shuttle departs from Campus Center
MAHALO to the HARC 2018 Conference Organizers

Olivier Aptel
Professor and Dean, Rennes School of Business, ESC Rennes

Sudipta Basu
Professor, Fox School of Business, Temple University

Sladjana Benkovic
Professor, Financial Management and Accounting, Belgrade University

Roger Debreceny
Professor, Shidler College of Business, University of Hawai‘i-Mānoa

Jeffrey Gramlich
Professor, Carson College of Business, Washington State University

Audrey Hsu
Professor, College of Management, National Taiwan University

Boo Chun Jung
Associate Professor, Shidler College of Business, University of Hawai‘i-Mānoa

Shu-hsing Li
Professor, National Taiwan University

Hamid Pourjalali
Professor, Shidler College of Business, University of Hawai‘i-Mānoa

Christian Plesner Rossing
Associate Professor, Department of Accounting and Auditing, Copenhagen Business School

Ali Saghafi
Professor, University of Al Zahra

Bharat Sarath
Professor, Rutgers University

Jian Zhou
Professor, Shidler College of Business, University of Hawai‘i-Mānoa

For more information about HARC 2019, visit:
manoa.hawaii.edu/harc/future-conferences