A) Summary program

**Tuesday, January 2**

Early registration in the evening from 5:00 p.m. to 7:00 p.m. (Campus Center, University of Hawaii at Manoa)

HARC sponsored dinner for organizing committee-6:00 p.m. the location TBA

**Wednesday, January 3**

7:30 a.m. – 10:00 a.m. Registration (continues throughout the day)

7:30 a.m. – 9:30 a.m. Breakfast (Campus Center).
9:30 a.m. – 9:45 a.m. Vance Roley, Dean of Shidler College of Business
9:45 a.m. – 10:15 a.m. David Burgstahler, keynote speaker, opening of the conference
10:15 a.m. – 10:45 a.m. Networking/Coffee/Tea
10:45 a.m. – 11:45 a.m. Panel discussion (Bharat Sarath, Sudipta Basu, and David Burgstahler are editors’ panel)
11:45 a.m. – 12:45 p.m. Lunch (Campus Center)
1:00 p.m. – 2:45 p.m. Concurrent sessions
2:45 p.m. – 3:00 p.m. Coffee break
3:00 p.m. – 4:45 p.m. Concurrent Sessions
5:15 p.m. – 6:45 p.m. Reception hosted by WSU Hoops Institute of Taxation Research & Policy

**Thursday, January 4**

7:30 a.m. – 8:30 a.m. Breakfast (Campus Center)
8:30 a.m. – 10:15 a.m. Concurrent Sessions
10:15 a.m. – 10:30 a.m. Coffee break
10:30 a.m. – 12:15 p.m. Concurrent Sessions
12:15 p.m. – 1:45 p.m. Lunch sponsored by Grant, Mr. McGuire, CEO Grant Thornton, Keynote speaker
    Panel Discussion (Roger Debreceny, Andres Vinelli, Tung Chan, and Sridhar Ramamoorti are panel members for Blockchain)
2:00 p.m. – 3:45 p.m. Concurrent Sessions

Dinner on your own

**Friday, January 5**
7:30 a.m. – 8:30 a.m. Breakfast (Campus Center)
8:30 a.m. – 10:15 a.m. Concurrent Sessions (at Shidler College of Business)
10:15 a.m. – 10:30 a.m. Coffee break (at Shidler College of Business)
10:30 a.m. – 12:15 p.m. Poster Sessions (at Shidler College of Business)

12:15 Lunch (Campus Center)
Conference is concluded

1:30 p.m. Polynesian Cultural Center (paid by participants). Pick up by Polynesian Cultural Center from Campus Center, return to the same location about 9:00 p.m

**Program: B) Presentation based on Program**

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<th>Day/session</th>
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Detailed Program:

**Tuesday, January 2**

Early registration in the evening from 5:00 p.m. to 7:00 p.m. (Campus Center, University of Hawaii at Manoa)
HARC sponsored dinner for organizing committee - 6:00 p.m. the location TBA

**Wednesday, January 3**

7:30 a.m. – 10:00 a.m. Registration (continues throughout the day)
7:30 a.m. – 9:30 a.m. Breakfast (Campus Center).

9:30 a.m. – 9:45 a.m. Vance Roley, Dean of Shidler College of Business

9:45 a.m. – 10:15 a.m. David Burgstahler, keynote speaker, opening of the conference

10:15 a.m. – 10:45 a.m. Networking/Coffee/Tea

10:45 a.m. – 11:45 a.m. Panel discussion (Bharat Sarath, Sudipta Basu, and David Burgstahler are editors’ panel)

11:45 a.m. – 12:45 p.m. Lunch (Campus Center)
Wednesday Session 1: from 1:00 p.m. to 2:45 p.m.

Session / Room: A1- GG (Track: Financial – Manager ability/ Financial analysts/ Disclosure; Track Chair: Bok Baik; Moderator: Chris Williams)

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

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

Managerial Perceived Competition and Acquisitions
Author: Nam Tran and Kyle Peterson
Discussant: Chris Williams

Session / Room: A2- HH (Track: Financial – Pension/ IFRS/ Fair value/ Environment; Track Chair: Audrey Hsu; Moderator: Marc. Cussatt)

The Informativeness of Reclassified Items: Evidence from Pension Accounting
Author: Marc Cussatt, Troy Pollard and Mary Stone
Discussant: Audry Hsu

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

An Unintended Effect of Accounting Regulations: Evidence from IAS 19R Adoption in Canada
Author: Yong Li and Hong Zou
Discussant: Marc. Cussatt

Session / Room: A3- II (Track: Auditing; Track Chair: Jian Zhou; Moderator: Nicole Ratzinger-Sakel)
Does considering key audit matters affect auditor judgment performance?
Author: Nicole Ratzinger-Sakel and Jochen Theis
Discussant: Tu Xu

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

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

Session / Room: A4- JJ (Track: Financial -- Financial reporting quality/ Credit ratings/ Earnings smoothing/ Earnings comparability- Earnings Management; Track Chair: Boochun Jung; Moderator: Eric Allen)

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

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

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

Session / Room: A5- KK (Track: Financial -- Creditor protections/ Derivative/ Risk management; Track Chair: Hami Amiraslani; Moderator: Sean Cao)

Increased creditor protection in bankruptcy and trade credit: Evidence from the 2005 BAPCPA
Author: Wenzia Ge, Caiyue Ouyang, Zhenyang Shi and Byron Song
Discussant: Mary Hill
Contract Maturity and Assets Other Than Those in Book Value
Author: Peter Easton, Mary Hill and Gary K. Taylor
Discussant: Sean Cao

Session / Room: A6- LL (Track: Others; Track Chair: Hamid Pourjalali; Moderator: Sladjana Benkovic)

Author: David Rapp, Marius Haßlinger, Michael Olbrich, Anja Spilski, and Florian Follert
Discussant: Miaochan Li

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

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

2:45 p.m. – 3:00 p.m. Coffee break

Wednesday Session 2: from 3:00 p.m. to 4:45 p.m.

Session / Room: B1- 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
Author: Jinglin Jiang and Vikram Nanda
Discussant: Terry Mason

The Role of Management Talent in the Production of Informative Regulatory Filings
Author: Eric Holzman and Brian Miller
Discussant: Luminita Enache
A Theory of Classification Shifting
Author: Mark Penno and Jack Stecher
Discussant: Baohua Xin

Session / Room: B2- 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
Author: Yee-Ching Lilian Chan and Sylvia Hsingwen Hsu
Discussant: Christie Hayne

Disclosure Frequency Induced Earnings-Cash Flow Conflict and the Decision to be Public
Author: Kevin Li and Vicki Tang
Discussant: Lilian Chan

Stock-Performance Goals in Executive Compensation Contracts and Management Earnings Guidance
Author: Sean Cao, Guojin Gong, Laura Li and Hayoung Yoon
Discussant: Eric Wen

Session / Room: B3- II (Track: Auditing; Track Chair: Jian Zhou; Moderator: Joe Rakestraw)

Audit market concentration and audit fees: an international investigation
Author: 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
Author: Julie Huang
Discussant: Joe Rakestraw

Session / Room: B4- JJ (Track: Financial--Financial reporting quality/ Credit ratings/ Earnings smoothing/ Earnings comparability-Other Financial Issues; Track Chair: Boochun Jung; Moderator: Daniel Yang)

Intended or Unintended Consequences of Business Acquisitions: The Case of Financial Services Institutions
Employee Stock Options: The Importance of Differentiating Between Proceeds and Compensation
Author: Mary Hill and George Ruch
Discussant: Daniel Yang

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

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

Labor Unemployment Insurance and Firms' Future Performance
Author: Weiwei Wang and Kenneth Zheng
Discussant: David Smith

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

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

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

5:15 p.m. – 6:45 p.m. Reception hosted by WSU Hoops Institute of Taxation Research & Policy
Thursday, January 4

7:30 a.m. – 10:00 a.m. Registration (continues throughout the day)
7:30 a.m. – 8:30 a.m. Breakfast (Campus Center)

Thursday Session 1: from 8:30 a.m. to 10:15 a.m.

Session / Room: C1- GG (Track: Others; Track Chair: Hamid Pourjalali; Moderator: Sumantra Chakravarty)

*Acquisitions, Earnouts and Financial Constraints: Evidence from SFAS 141 and SFAS141(R)*
Author: 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*
Author: 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*
Author: Zheng, Xin
Discussant: Sumantra Chakravarty

Session / Room: C2- HH (Track: Others; Track Chair: Bouchaib Bahli; Moderator: Vicki Wei Tang)

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

*Does Cash Bonus Work? A Study on the Contingency Fit with Firm Strategy*
Author: Yee-Ching Lilian Chan, Yao-Tien Lee and Hongjin Zhu
Discussant: Vicki Wei Tang
Session / Room: C3- II (Track: Auditing; Track Chair: Jian Zhou; Moderator: Elina Haapamaki)

The role of country-specific factors and adoption of global business language
Author: Elina Haapamaki
Discussant: M. Kathleen Harris

Gender representation among the partnership at large CPA firms: an examination of public filers and governmental entities
Author: Elizabeth D. Almer, 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
Author: Reza Espahbodi and Hassanali Espahbodi
Discussant: Elina Haapamaki

Session / Room: C4- JJ (Track: Corporate Governance; Track Chair: Shirley Daniel; Moderator: Shirley Daniel)

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

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

Does Board Gender Diversity Affect Audit Fees? The Role of Female Directors’ Attributes
Author: Ammar Ali Gull, Mehdi Nekhili and Haithem Nagati
Discussant: Shirley Daniel

Session / Room: C5- 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
Author: Michael Tang and Li Zhang
Are all outside directors created equal? Do they differ in their governance roles? Evidence from voluntary disclosures of biotechnology firms
Author: Luminita Enache
Discussant: Nam Tran

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

Session / Room: C6- 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
Author: Gary Chen, J. Scott Judd and Shailendra Pandit
Discussant: Kenneth Zheng

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

10:15 a.m. – 10:30 a.m. Coffee break

Thursday Session 2: from 10:30 a.m. to 12:15 p.m.

Session / Room: D1- GG (Track: Others; Track Chair: Hamid Pourjalali; Moderator: Jinglin Jiang)

The Evolution of Double-Entry Bookkeeping
Author: 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
Author: Tu Xu
Discussant: Mehrzad Azmi

Shocks to Product Networks and Post-Earnings Announcement Drift
Author: Bok Baik, Gerard Hoberg, Jungbae Kim and Peter Oh
Discussant: Jinglin Jiang

Session / Room: D2- HH (Track: Taxation-- Stakeholders and Taxes; Track Chair: Jeffery Gramlich, Devan Mescall, Christian Rossing; Moderator: Eric Allen)

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

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

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

Session / Room: D4- JJ (Track: Corporate Governance; Track Chair: Shirley Daniel; Moderator: Ammar Ali Gull)

Moral Licensing and Disclosure
Author: Tammie Schaefer, Thomas Canace and Leigh Salzsieder
Discussant: Josh Cieslewicz

Costs and Benefits of Audit Committee Interlocking
Author: Ahmad Hammami and Alex Lyubimov
Discussant: Ammar Ali Gull
Do firms with strong commitment to corporate social responsibility prefer less frequent financial reporting? Evidence from eliminating mandatory quarterly financial reporting in Europe
Author: Lisa Goh, Yue Li and Feng Tang
Discussant: Yiding Wang

Session / Room: D5- KK (Track: Financial: Manager ability/ Financial analysts/ Disclosure; Track Chair: Bok Baik; Moderator: Weili Ge)

The Disclosure of Good versus Bad News: Evidence from the Biotech Industry
Author: 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
Author: Gerald Lobo, Wei Siqueira, Kinsun Tam and Jian Zhou
Discussant: Andrey Simonov

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

12:15 p.m. – 1:45 p.m. Lunch sponsored by Grant, Mr. McGuire, CEO Grant Thornton, Keynote speaker

Panel Discussion (Roger Debreceny, Andres Vinelli, Tung Chan, and Sridhar Ramamoorti are panel members for Blockchain)

Thursday Session 3: from 2:00 p.m. to 3:45 p.m.

Session / Room: E2- HH (Track: Taxation-- International Tax Avoidance; Track Chair: Jeffery Gramlich, Devan Mescall, Christian Rossing; Moderator: Mark Anderson)
The Effect of Foreign Institutional Ownership on Corporate Tax Avoidance: International Evidence
Author: Iftekhar Hasan, Incheol Kim, Haimeng Teng and Qiang Wu
Discussant: Ani Mathers

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

Author: Eric Allen and Susan Morse
Discussant: Mark Anderson

Session / Room: E3- II (Track: AIS; Track Chair: Roger Debreceny; Moderator: Roger Debreceny)

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

Life in the fast lane: Investor sophistication and information flow
Author: Gary Chen, Darren Roulstone and Jie Zhou
Discussant: Ari Yezegel

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

Session / Room: E5- KK (Track: Financial--Financial reporting quality/ Credit ratings/ Earnings smoothing/ Earnings comparability--Financial Reporting Quality; Track Chair: Boochun Jung; Moderator: Tu Xu)

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

Informativeness and Timeliness of 10-K Text Similarity for Predicting Tail-Risk Comovement
Reporting Concerns about Earnings Quality: An Examination of Corporate Managers
Author: Tammie Schaefer, Joseph Brazel and Lorenzo Lucianetti
Discussant: Tu Xu

Session / Room: E6- LL (Track: Financial--Financial reporting quality/ Credit ratings/ Earnings smoothing/ Earnings comparability--Analytic Papers; Track Chair: Boochun Jung; Moderator: Thomas Hemmer)

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

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

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

Dinner on your own
Friday January 5

7:30 a.m. – 8:30 a.m. Breakfast (Campus Center)

Friday Session 1: from 8:30 a.m. to 10:15 a.m. (at Shidler College of Business)

Session / Room: F1- GG (Track: Others; Track Chair: Hamid Pourjalali; Moderator: Mehrzad Azmi)

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

Patterns of Insider Trading
Author: Mehrzad Azmi, Bharat Sarath and Min Cao
Discussant: Hebatollah Sami

Session / Room: F2- HH (Track: Taxation -- Organizations and Their Taxes; Track Chair: Jeffery Gramlich, Devan Mescall, Christian Rossing; Moderator: Jeff Gramlich)

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

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

Repatiation Taxes and Affiliate-level Investment Decisions
Author: Harald Amberger, Kevin S. Markle and David M. P. Samuel
Discussant: Jeff Gramlich

Session / Room: F3- 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
Author: Shawn X. Huang, Wei Huang and Yinghua Li
Discussant: Ryan T. Ball

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

How corporate reputations affect accounting conservatism, accruals and real earnings management
Author: Kourosh Amirkhani and Jeffrey Gramlich
Discussant: Mark C. Anderson

Session / Room: F4- 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
Author: Ole-Kristian Hope, Yi Li, Qiliang Liu and Han Wu
Discussant: Shunlan Fang

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

Session / Room: F5- 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
Author: 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
Author: 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
Author: Sophia Liu, Audrey Wenhsin Hsu and Grace Shu-Hsing Wu
Discussant: Kevin Ow Yong

10:15 a.m. – 10:30 a.m. Coffee break (at Shidler College of Business)

Poster Session: from 10:30 a.m. to 12:15 p.m. on Friday

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

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

Analysts' Promotions and Forecast Accuracy
Author: Andrey Simonov

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

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

A missing link? How selection effects shape evidence on the economic consequences of mandatory IFRS adoption
Author: Markus Hitz, Nico Lehmann and Sebastian Kaumanns

Myopia and earnings management strategies
Author: Jesper Haga, Fredrik Huhtamaki and Dennis Sundvik

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

Establishing a system for intellectual capital measuring and reporting
12:15 Lunch (Campus Center)
Conference is concluded

1:30 p.m. Polynesian Cultural Center (paid by participants). Pick up by Polynesian Cultural Center from Campus Center, returns to the same location about 9:00 p.m.

Note: Registration desk will be located on the second floor of Campus Center, across from Starbucks and Jamba Juice. Besides early registration on the 2nd, registration desk opens at 7:30 a.m. on Tuesday, Wednesday and Thursday.