JANUARY 3-5, 2019

University of Hawai‘i at Mānoa | Honolulu, HI
manoa.hawaii.edu/harc
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<th>WEDNESDAY, JAN 2</th>
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THURSDAY, JANUARY 3

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<th>Time</th>
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<tr>
<td>07:30 am - 10:00 am</td>
<td>REGISTRATION, Shidler College of Business</td>
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<td>07:30 am - 09:30 am</td>
<td>BREAKFAST, Shidler College of Business</td>
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<td>09:30 am - 09:45 am</td>
<td>WELCOME, Shidler College of Business A101</td>
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<td></td>
<td>· Hawaiian Oli (Blessing) - C. Manu Kaʻiama, Shidler Accounting Instructor</td>
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<td>· Opening Remarks - Vance Roley, Dean, Shidler College of Business</td>
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<td>09:45 am - 10:15 am</td>
<td>KEYNOTE</td>
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<td>10:15 am - 10:30 am</td>
<td>NETWORKING &amp; COFFEE BREAK, Shidler College of Business</td>
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<td>10:30 am - 12:15 pm</td>
<td>CONCURRENT SESSIONS 1 (A1-A5), Shidler College of Business</td>
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**SESSION A1; ROOM JJ**

Track: Financial: Disclosure  
Track Chair: Gwen Yu; Moderator: Christopher Williams

*Voluntary Disclosure by Activist Shareholders*
  By: Ryan McDonough and Jordan Schoenfeld  
  Discussant: Rimmy Tomy

*Voluntary Disclosure and Firm Visibility: Evidence from Firms Pursuing an Initial Public Offering*
  By: Michael Dambra, Bryce Schonberger and Charles Wasley  
  Discussant: Ryan McDonough

*CEO Networks and Information Aggregation: Evidence from Management Forecast Accuracy*
  By: Steve Matsunaga, Sam Lee and Peter Oh  
  Discussant: Christopher Williams

**SESSION A2; ROOM KK**

Track: Financial: Labor Unions/Political Connections/Equity Valuation  
Track Chair: Woo-Jong Lee; Moderator: Sudipta Basu

*Off-Exchange Trading and Post Earnings Announcement Drift*
  By: Jacob Thomas, Frank Zhang and Wei Zhu  
  Discussant: Nancy Su

*Fundamental Analysis Conditioned on the Direction of Sales Change*
  By: Dongning Yu and Mark Anderson  
  Discussant: Sudipta Basu
SESSION A3; ROOM LL
Track: Financial: Credit Ratings/Intangible Assets/Other Financial Accounting Issues
Track Chair: Boochun Jung; Moderator: James Naughton

- *Exogenous Credit Rating Changes and the Provision of Voluntary Disclosure*
  By: Riddha Basu, James Naughton and Clare Wang
  Discussant: Jacquelyn Gillette

- *Identifying the Nature and Value of Expected Merger Synergies*
  By: Ayung Tseng, M. Daniel Beneish and Patrick Vorst
  Discussant: Yoojin Lee

- *Information Content of Credit Rating Affirmations*
  By: Boochun Jung, Byungki Kim, You-II Chris Park and Jian Zhou
  Discussant: James Naughton

SESSION A4; ROOM MM
Track: Auditing
Track Chair: Jian Zhou; Moderator: Hossein Nouri

- *How do Auditors Perceive and Respond to Client Firms' Technological Peer Pressure? Evidence from Going-Concern Opinions*
  By: Xiaolu Xu, Leo Yang and Joseph Zhang
  Discussant: Bharat Sarath

- *Regulation, Auditor Litigation and Settlements*
  By: Lakshmana Krishna Moorthy and Bharat Sarath
  Discussant: Xin Wang

- *Federal Judge Ideology and the Converging Reporting Incentives of Big 4 and Non-Big 4 Auditors*
  By: Tracy Gu, Dan Simunic and Kai Wai Hui
  Discussant: Hossein Nouri

SESSION A5; ROOM NN
Track: Corporate Governance
Track Chair: Sudarshan Jayaraman; Moderator: Jeffrey Ng

- *Do Directors Have a Use-By Date? Examining the Impact of Board Tenure on Firm Performance*
  By: Kate Suslava, Joshua Livnat, Gavin Smith and Martin Tarlie
  Discussant: John Spencer Treu

- *Investor Relations and Firm Investment Efficiency*
  By: Devan Mescall, Boochun Jung and David Godsell
  Discussant: Jeffrey Ng

12:15 pm - 01:15 pm  LUNCH, Shidler College of Business
CONCURRENT SESSIONS 2 (B1-B6), Shidler College of Business

SESSION B1; ROOM JJ
Track: Financial: Disclosure
Track Chair: Gwen Yu; Moderator: Ayung Tseng

Information Overload and Disclosure Smoothing
By: Kimball Chapman, Nayana Reiter, Hal White and Christopher Williams
Discussant: Ayung Tseng

Does Compensation Disclosure Lead to Better Job Performance? Evidence from the Mandatory CFO Pay Disclosure
By: Dichu Bao, Lixin Nancy Su and Yong Zhang
Discussant: Rimmy Tomy

Do the Burdens to Being Public Affect the Investment and Innovation of Newly Public Firms?
By: Michael Dambra and Matthew Gustafson
Discussant: Ayung Tseng

SESSION B2; ROOM KK
Track Chair: Akinobu Shuto; Moderator: Takuya Iwasaki

Bank Loan Covenants and Accrual Quality
By: Chao-Jung Chen, Wen He and Chien-Ju Lu
Discussant: Janus Zhang

Dual-Class Structure and Corporate Innovation: International Evidence
By: Ji Woo Ryou, Hyun A Hong and Ivalina Kalcheva
Discussant: Takuya Iwasaki

SESSION B3; ROOM LL
Track: Financial: Credit Ratings/Intangible Assets/Other Financial Accounting Issues
Track Chair: Boochun Jung; Moderator: Joohyung Ha

Disseminating Misinformation through Business Press
By: Hangsoo Kyung and Carol Marquardt
Discussant: Iris Jiarui Zhang

The Role of Credit Rating Changes on Opacity in the Municipal Bond Market
By: Jacquelyn Gillette, Delphine Samuels and Frank Zhou
Discussant: Aaron Yoon

Are Lengthy and Boilerplate Risk Factor Disclosures Inadequate? An Examination of Judicial and Regulatory Assessments of Risk Factor Language
By: Richard A. Cazier, Jeff McMullin and John Spencer Treu
Discussant: Joohyung Ha
SESSION B4; ROOM MM
Track: Auditing
Track Chair: Jian Zhou; Moderator: Xin Zheng

Auditor Change Disclosures as Signals of Earnings Management and Risk
By: Stephanie Miller and Qin Tan
Discussant: Tracy Gu

By: Brad Badertscher, Jaewoo Kim, William Kinney and Ed Owens
Discussant: Stephanie Miller

Sounds Good To Me: How Communication Mode and Framing Affect Audit Quality
By: Mary Durkin, Jane Jollineau and Sarah Lyon
Discussant: Xin Zheng

SESSION B5; ROOM NN
Track: Corporate Governance
Track Chair: Sudarshan Jayaraman; Moderator: Stanimir Markov

CEO and CFO Gender and Firm Wide Insider Trading
By: Iain Clacher, Beatriz Garcia Osma, Elvira Scarfat and Karin Shields
Discussant: William Cready

Restructuring the Capital Market to Protect Small Investors and More
By: Dan Palmon, Gary Kleinman and Ann Medinets
Discussant: Stanimir Markov

SESSION B6; ROOM PP
Track: Taxation
Track Chair: Jeffrey Gramlich, Devan Mescall and Christian Plesner Rossing
Moderator: Miaochan Li

The Effects of the Tax Cuts & Jobs Act of 2017 on Defined Benefit Pension Contributions
By: Fabio Gaertner, Daniel Lynch and Mary Vernon
Discussant: Shailendra Pandit

The Unintended Effect of Tax Avoidance Crackdown on Corporate Innovation
By: Qin Li, Mark Ma and Terry Shevlin
Discussant: Mark Anderson

Non-GAAP Tax Rate: Do Managers Use It to Achieve Earnings Targets?
By: Xi Chen, Peng-Chia Chiu and Jiani Wang
Discussant: Miaochan Li

03:00 pm - 03:15 pm COFFEE BREAK, Shidler College of Business
CONCURRENT SESSIONS 3 (C1-C6), Shidler College of Business

03:15 pm - 05:00 pm

SESSION C1; ROOM JJ
Track: Financial: Disclosure
Track Chair: Gwen Yu; Moderator: Luo Zuo

- **Management Forecasts in Crowded Sectors**
  By: Stella Park, Catherine Schrand and Frank Zhou
  Discussant: Dawn Matsumoto

- **Disclosure and Rollover Risk**
  By: Michael Ebert, Joseph Kadane, Dirk Simons and Jack Stecher
  Discussant: Frank Zhou

- **Refinancing Risk and Disclosure of Corporate Investment**
  By: Tanya Paul and Frank Zhou
  Discussant: Luo Zuo

SESSION C2; ROOM KK
Track: Financial: Conservatism (Including Cost Stickiness)
Track Chair: Sudipta Basu; Moderator: Wei Wang

- **Asymmetrically Timely Response of Earnings to Industry Volume Shocks**
  By: Ayung Tseng, Haizhen Lin and Stephen Ryan
  Discussant: Ari Yezegel

- **Director-Liability-Reduction Laws and Conditional Conservatism**
  By: Sudipta Basu and Yi Liang
  Discussant: Kai Wai Hui

- **Bank Accounting Conservatism and Bank Loan Quality**
  By: Joohyung Ha
  Discussant: Wei Wang

SESSION C3; ROOM LL
Track: Financial: Debt and Derivative Instruments/Creditor Protection/Risk Management
Track Chair: Hami Amiraslani; Moderator: Jon Kerr

- **Financial Statement Complexity and Bank Lending**
  By: Indraneel Chakraborty, Andrew Leone, Miguel Minutti-Meza and Matthew Phillips
  Discussant: Christopher Williams

- **Corporate Derivatives as a Manager-Specific Investment**
  By: Robert Brooks, Shawn Mobbs and Troy Pollard
  Discussant: Jon Kerr
SESSION C4; ROOM MM
Track: Other Research Topics
Track Chair: Hamid Pourjalali; Moderator: Bharat Sarath

Is There a Confidence Interval for That? A Critical Examination of Null Outcome Reporting in Accounting Research
By: William Cready, Jiapeng He, Wenwei Lin, Chengdao Shao, Di Wang and Yang Zhang
Discussant: Steve Matsunaga

Ethics Training Approaches in Accountants’ Continuing Professional Education
By: Jane Cote and Claire Latham
Discussant: Sina Rahiminejad

The Un-Faithful Representation of Financial Statements: Issues in Accounting for Financial Instruments
By: A. Rashad Abdel-khalik
Discussant: Bharat Sarath

SESSION C5; ROOM NN
Track: Management Accounting
Track Chair: Naomi Soderstrom and Mary Malina; Moderator: Mark Anderson

The Effects of Increased Transparency of CEO Pay-Equity and Friendship on Manager’s Earnings Management Behavior
By: Andrea Gouldman and Lisa Victoravich
Discussant: Alisa Brink

The Information Asymmetry between Management and Rank-and-File Employees: Determinants and Consequences
By: Kelly Huang, Meng Li and Stanimir Markov
Discussant: Mario Schabus

The Relation Between Internal Forecasting, Misreporting, and the Importance of Meeting Performance Benchmarks
By: Mario Schabus, Peter Kross and Frank Verbeeten
Discussant: Mark Anderson

SESSION C6; ROOM PP
Track: Taxation
Track Chair: Jeffrey Gramlich, Devan Mescall and Christian Plesner Rossing; Moderator: Kenneth Zheng

An Empiricist’s Guide to Nonparametric Analysis in Accounting
By: Frank Murphy and Stephanie Miller
Discussant: Devan Mescall

Leisure Preference and Corporate Tax Planning
By: Jenny Xinjiao Guan, Yinghua Li, Kangtao Ye and Wenzi Zhuang
Discussant: Ann Catherin Werner

The Impact of Tax Uncertainty and Joint Provision of Audit Services on the Aggressiveness of Tax Advice
By: Devan Mescall and Regan Schmidt
Discussant: Kenneth Zheng

05:15 pm - 06:45 pm
RECEPTION Hosted by WSU Hoops Institute of Taxation Research & Policy
Campus Center Ballroom
FRIDAY, JANUARY 4

07:30 am - 08:30 am BREAKFAST, Shidler College of Business

08:30 am - 10:15 am CONCURRENT SESSIONS 4 (D1-D5), Shidler College of Business

SESSION D1; ROOM JJ
Track: Financial: Disclosure
Track Chair: Gwen Yu; Moderator: James Naughton

Administrative Discretion in Disclosure Regulation - Evidence from SEC Confidential Treatment Reviews
By: Kai Wai Hui, Kyungran Lee and Guoman She
Discussant: James Naughton

When Do Associate Analysts Matter?
By: Menghai Gao, Yuan Ji and Oded Rozenbaum
Discussant: An-Ping Lin

Measuring Investment Opportunities using Financial Statement Text
By: Sudipta Basu, Xinjie Ma and Hoa Tran
Discussant: Jacquelyn Gillette

SESSION D2; ROOM KK
Track: Financial: Pension Accounting; IFRS; Issues Related to Environments and CSR
Track Chair: Audrey Hsu; Moderator: Jane Cote

CSR Disclosure and Corporate Reputation: Evidence from Firms’ Facebook Communication
By: Janine Maniora and Christiane Pott
Discussant: Joshua Cieslewicz

The Value Relevance of a Firm’s Carbon Profile
By: Ingrid Millar, Peter Clarkson and Kathleen Herbohn
Discussant: Jane Cote

SESSION D3; ROOM LL
Track: Financial: Debt and Derivative Instruments/Creditor Protection/Risk Management
Track Chair: Hami Amiraslani; Moderator: Matthew Phillips

Lending Corruption and Bank Loan Contracting: Cross-Country Evidence
By: Liangliang Jiang, Jeffrey Ng and Chong Wang
Discussant: Rimmy Tomy

Bank Lending in a Warming Globe: Carbon Emission and Loan Contracting
By: Chong Wang and Feng Wu
Discussant: Matthew Phillips
SESSION D4; ROOM MM
Track: Auditing
Track Chair: Jian Zhou; Moderator: Jenna Burke

Auditor Competition and Cost of Bank Loans
By: Heng Geng, Cheng Zhang and Frank Zhou
Discussant: Xiaolu Xu

Measuring Audit Quality
By: Xin Zheng, Shiva Rajgopal and Suraj Srinivasan
Discussant: Tiffany Westfall

Knowledge Transfer in Audit Firms
By: Xianjie He, Sp Kothari, Tusheng Xiao and Luo Zuo
Discussant: Jenna Burke

SESSION D5; ROOM NN
Track: Management Accounting
Track Chair: Naomi Soderstrom and Mary Malina; Moderator: Mary Malina

An Investigation of Monitoring Frequency and Slack Allowance on Reporting Honesty
By: Alisa G. Brink, Kelly B. Green and Linwood W. Kearney
Discussant: Andrea Gouldman

Balance Sheet Strength and Strategic Management in the Oil and Gas Industry
By: Mark Anderson, Rajiv Banker, Yan Ma and Han-Up Park
Discussant: Stanimir Markov

Expectation Accuracy, Cost Behavior, and Slippery Prices
By: Kira Hoffmann, Matthias Mahlendorf and Kim Pettersson
Discussant: Mary Malina

10:15 am - 10:30 am COFFEE BREAK, Shidler College of Business

10:30 am - 12:15 pm CONCURRENT SESSIONS 5 (E1-E6), Shidler College of Business

SESSION E1; VROOM JJ
Track: Financial: Disclosure
Track Chair: Gwen Yu; Moderator: Frank Zhang

Street Earnings Activation Delay
By: Khrystyna Bochkay, Stan Markov, Musa Subasi and Eric Weisbrod
Discussant: Christopher Small

Product Market Effects of Customer Referencing
By: Janus Zhang, Jiao Jing and Jeffrey Ng
Discussant: Christopher Small

Why Can’t I Trade? Exchange Discretion in Calling Halts
By: Nathan Marshall, Jonathan Rogers and Sarah Zechman
Discussant: Frank Zhang
SESSION E2; ROOM KK
Track: Financial: Earnings Management
Track Chair: Katherine Gunny; Moderator: Wu-Lung Li

*Do the SEC Whistleblower Provisions of Dodd Frank Deter Aggressive Financial Reporting?*
By: Christine Wiedman and Chunmei Zhu
Discussant: Mario Schabus

*Bad News Herding, Excessive Write-Offs, and Reversals of Restructuring Charges*
By: Tatiana Fedyk and Natalya Khirimich
Discussant: William Strawser

*Financing Constraints, Investment, and Financial Reporting*
By: Rimmy Tomy
Discussant: Wu-Lung Li

SESSION E3; ROOM LL
Track: Financial: Debt and Derivative Instruments/Creditor Protection/Risk Management
Track Chair: Hami Amiraslani; Moderator: Frank Zhou

*Do Banks Care about CEO’s Influence on Director Appointment?*
By: Jing Wang, Ning Zhang, Sha Zhao and Jian Zhou
Discussant: Mei Cheng

*The Bond Market Benefits of Corporate Social Capital*
By: Hami Amiraslani, Karl Lins, Henri Servaes and Ane Tamayo
Discussant: Jian Zhou

*The Role of CDS Trading in the Commercialization of New Lending Relationships*
By: Jungkoo Kang, Regina Wittenberg-Moerman and Christopher Williams
Discussant: Frank Zhou

SESSION E4; ROOM MM
Track: Accounting Information Systems
Track Chair: Jee-Hae Lim; Moderator: Jee-Hae Lim

*The Effect of Time Pressure, Task Complexity and Litigation Risk on Auditors’ Reliance on Decision Aids*
By: Mohamed Gomaa and Amal Gomaa
Discussant: KyungHee Yoon

*Shadow IT Use, Outcome Effects, and Subjective Performance Evaluation*
By: Drew Allen, Greg Burton, Steven Smith and David Wood
Discussant: Amal Gomaa

*The Potential Impact of Blockchain Technology on Audit Practice*
By: Nathalie Brender, Marion Gauthier, Jean-Henry Morin and Arber Salihi
Discussant: Jee-Hae Lim
SESSION E5; ROOM NN
Track: Other Research Topics
Track Chair: Hamid Pourjalali; Moderator: Kirk Philipich

Accounting for Combinations of Nonprofit Hospitals After SFAS 164: Has the FASB Achieved its Objectives?
By: Elizabeth Searing and Daniel Tinkelman
Discussant: Eric Allen

An Examination of Individual Customers’ Use of Earnings Benchmarks
By: Michael Kimbrough and Sijing Wei
Discussant: Yiding Wang

Accounting Enforcement’s Determinants—A Global Study
By: Gary Kleinman, Beixin Lin and Rebecca Bloch
Discussant: Kirk Philipich

SESSION E6; ROOM PP
Track: Taxation
Track Chair: Jeffrey Gramlich, Devan Mescall and Christian Plesner Rossing
Moderator: Jon Kerr

Corporate Tax Avoidance and Customer Satisfaction
By: Mark Anderson, Sina Rahiminejad Ranjbar, Harun Rashid and Hussein Warsame
Discussant: Qin Li

Indirect Tax Aggressiveness and Tax Reforms: Evidence from a Quasi-Natural Experiment
By: Shailendra Pandit, Mehul Raithatha and Stephanie Sikes
Discussant: Daniel Lynch

Who Bears the Costs of the Corporate Income Tax? Evidence from State Tax Changes and Accounting Data
By: Terry Shevlin, Stephen Campbell, Yoojin Lee and Aruhn Venkat
Discussant: Jon Kerr

12:15 pm - 01:15 pm  LUNCH, Shidler College of Business
01:15 pm - 03:00 pm  CONCURRENT SESSIONS 6 (F1-F6), Shidler College of Business
SESSION F1; ROOM JJ
Track Chair: Sophia Hamm; Moderator: Jack Stecher

Where is the Line? The Effect of Narrowed Scope of Discontinued Operations on Earnings Quality and Analysts’ Forecasts
By: Chao Kang, Steve Lin and Eric Yeung
Discussant: Stephannie Larocque

The Effect of Short-Selling on Information Arrival around Earnings Announcements: Evidence from Regulation SHO
By: Wei Li
Discussant: Hyun Jong Na

Audit Quality and Investment Efficiency with Informed Trading
By: Nisan Langberg and Naomi Rothenberg
Discussant: Jack Stecher

SESSION F2; ROOM KK
Track: Financial: Earnings Management
Track Chair: Katherine Gunny; Moderator: Kate Suslava

Foreign Capital and Earnings Management: International Evidence from Equity Market Opening
By: Fangfang Hou, Jeffrey Ng, Tjomme Rusticus and Xinpeng Xu
Discussant: Michael Dambra

The Importance of Director External and Internal Social Networks to Stock Price Crash Risk
By: Xiaohua Fang, Jeffrey Pittman and Yuping Zhao
Discussant: Christopher Small

The Value Relevance of a Firm’s Carbon profile
By: Yuan Ji and Oded Rozenbaum
Discussant: Kate Suslava

SESSION F3; ROOM LL
Track: Financial: Managerial Ability (Including CEO Reputation)/Stock Analysts
Track Chair: Bok Baik; Moderator: Bok Baik

Forecast Walk-Downs and Strategic Incentives for Bias
By: Panos Patatoukas, Ari Yezegel and Jieyin Zeng
Discussant: Bok Baik

Happy Analysts
By: Ole-Kristian Hope, Congcong Li, An-Ping Lin and Maryjane Rabier
Discussant: Thomas Shohfi

DCF Please! Evidence from a Content Analysis of Analyst Reports
By: Changqiu Yu and Hongping Tan
Discussant: Bok Baik
SESSION F4; ROOM MM
Track: Behavioral Research
Track Chair: Tu Xu and Hun-Tong Tan; Moderator: Alisa Brink

Do Rewards Encourage Professional Skepticism?
By: Joseph Brazel, Justin Leiby and Tammie Schaefer
Discussant: Benjamin Commerford

Auditors and the Deterrence of Operational Opportunism: The Importance of Communication to the Board and Consistency with Peer Behavior
By: Jessica Buchanan, Benjamin Commerford and Elaine Wang
Discussant: Jennifer Joe

Coaching Today’s Auditors: When Do Workpaper Reviewers Professionally Develop Their Preparers?
By: Tammie Schaefer, Joseph Brazel, Lindsay Andiola and Denise Downey
Discussant: Alisa Brink

SESSION F5; ROOM NN
Track: Other Research Topics
Track Chair: Hamid Pourjalali; Moderator: Andrey Simonov

Other Comprehensive Income and the Market’s Processing of Earnings Information
By: Dave Berger, Tonya Edinger, Jared Moore and Dilin Wang
Discussant: Ting-Tsen Yeh

The Democratization of Investment Research: Implications for Retail Investor Profitability and Firm Liquidity
By: Michael Farrell, Clifton Green, Russell Jame and Stanimir Markov
Discussant: Ming Shou

Opportunity, Ethnicity, Gender, and CPA Exam Performance
By: Arya Espahbodi, Linda Espahbodi, Reza Espahbodi, Rosemary Walker and Tom White
Discussant: Andrey Simonov
SESSION F6; ROOM PP
Track: Taxation
Track Chair: Jeffrey Gramlich, Devan Mescall and Christian Plesner Rossing
Moderator: Stephanie Miller

Consumption Taxes and Corporate Tax Planning - Evidence from European Service Firms
By: Ann-Catherin Werner and Marcel Olbert
Discussant: Jenny Xinjiao Guan

The Information Content of the Deferred Tax Valuation Allowance: Evidence from VC Backed IPO Firms
By: Eric Allen
Discussant: Kaishu Wu

Analyzing Internet Sales and Use Tax Influences on Amazon’s Strategic Supply Chain Decisions
By: Kevin McGarry and Trisha Anderson
Discussant: Stephanie Miller

03:00 pm - 03:15 pm COFFEE BREAK, Shidler College of Business

03:15 pm - 05:00 pm CONCURRENT SESSIONS 7 (G1-G5), Shidler College of Business

SESSION G1; ROOM JJ
Track Chair: Sophia Hamm; Moderator: Scott Liao

CEO Sensation Seeking and Financial Reporting Quality
By: Gerald Lobo, Bo Ouyang, Chong Wang and Jian Zhou
Discussant: Oded Rozenbaum

Heightened Shareholder Interest in Firm Affairs following the Inception of Credit Default Swap Trade
By: Ji Woo Ryou, Hyun A Hong and Anup Srivastava
Discussant: Elvira Scarlat

The Effect of Timely Loan Loss Recognition in the Banking System on Firms’ Debt Structure
By: Xiao Li, Jeffrey Ng and Walid Saffar
Discussant: Scott Liao
SESSION G2; ROOM KK
Track: Financial: Fair Value Accounting
Track Chair: Kevin Ow Yong; Moderator: Heibatollah Sami

Private Equity Valuation Before and After ASC 820
By: Stephannie Larocque, Peter Easton and Jennifer Sustersic Stevens
Discussant: Sijing Wei

PCAOB Monitoring and the Information Uncertainty Associated with Fair Value Estimates
By: William Strawser, Carol Dee and Katherine Gunny
Discussant: Heibatollah Sami

SESSION G3; ROOM LL
Track: Financial: Managerial Ability (Including CEO Reputation)/Stock Analysts
Track Chair: Bok Baik; Moderator: Chao Kang

Pilot CEOs and Corporate Cash Holdings
By: Lili Chen, Lingwei Li and Marvin Wee
Discussant: Boochun Jung

Are Managers ‘Under-the-Weather’ During Earnings Conference Calls?
By: Bill Francis, Wenyao Hu and Thomas Shohfi
Discussant: Shailendra Pandit

Voice and Action: Sell-Side Analysis and Hedge Fund Activism
By: Huimin Chen and Thomas Shohfi
Discussant: Chao Kang

SESSION G4; ROOM MM
Track: Behavioral Research
Track Chair: Tu Xu and Hun-Tong Tan; Moderator: Jordan Lowe

Mitigating the Effect of Rationalizations on Ethical Accounting Decisions
By: D. Jordan Lowe, Philip Reckers and Ashley Sauciuc
Discussant: Daniel Tinkelman

Psychophysiological Responses to Data Visualization and Visualization Effects on Auditors’ Judgments and Audit Quality
By: Anna Rose, Jacob Rose, Kristian Rotaru, Kerri-Ann Sanderson and Jay Thibodeau
Discussant: Tammie Schaefer

How Following Regulatory Guidance Can Increase Auditors’ Litigation Risk Exposure
By: Jennifer Joe, Kerri-Ann Sanderson and Benjamin Luippold
Discussant: Jordan Lowe
SESSION G5; ROOM NN
Track: Auditing
Track Chair: Jian Zhou; Moderator: Sarah Lyon

*The Use and Characteristics of Component Auditors: Implications from U.S. Form AP Filings*
By: Jenna Burke, Rani Hoitash and Udi Hoitash
Discussant: Ting-Tsen Yeh

*Workload Leverage and the Effect on Audit Quality*
By: Tiffany Westfall, Kathleen Harris and Devin Williams
Discussant: Sarah Lyon

05:15 pm - 06:45 pm | JAAF/TIJA RECEPTION DINNER, Oahu Country Club

SATURDAY, JANUARY 5

07:30 am - 08:30 am | BREAKFAST, Shidler College of Business

08:30 am - 10:15 am | CONCURRENT SESSIONS 8 (H1-H4), Shidler College of Business

SESSION H1; ROOM JJ
Track Chair: Sophia Hamm; Moderator: Shailendra Pandit

*Policy Uncertainty and Loan Loss Provisions in the Banking Industry*
By: Jeffrey Ng, Walid Saffar and Janus Zhang
Discussant: Chao Kang

*Disappearing Working Capital*
By: Hyun Jong Na
Discussant: Shailendra Pandit

SESSION H2; ROOM KK
Track: Financial: Credit Ratings/Intangible Assets/Other Financial Accounting Issues
Track Chair: Boochun Jung; Moderator: You-Il Chris Park

*Customer Concentration of Targets in Mergers and Acquisitions*
By: Mei Cheng
Discussant: Ayung Tseng

*Nonlinear Loan Loss Provisioning*
By: Sudipta Basu, Justin Vitanza and Wei Wang
Discussant: Christopher Williams

*Navigating Weak Institutions through Foreign Broker Reputation*
By: Aaron Yoon
Discussant: You-Il Chris Park
SESSION H3; ROOM MM
Track: Behavioral Research
Track Chair: Tu Xu and Hun-Tong Tan; Moderator: Lingwei Li

*Does Employee Substance Abuse Predict Fraud?*
  By: Melanie Millar, Roger White and Xin Zheng
  Discussant: Thomas Carment

*The Joint Effect of Narrative Structure, Medium Interactivity, and Readability on Investors’ Investment Decisions*
  By: Tu Xu
  Discussant: Kerri-Ann Sanderson

*The Accrual Anomaly: Accrual Originations, Accrual Reversals, and Resolution of Uncertainty*
  By: Tatiana Fedyk, Zvi Singer and Theodore Sougiannis
  Discussant: Lingwei Li

SESSION H4; ROOM NN
Track: Taxation
Track Chair: Jeffrey Gramlich, Devan Mescall and Christian Plesner Rossing
Moderator: Regan Schmidt

*The Interaction of Incentive and Opportunity in Corporate Tax Avoidance: Evidence from Financially Constrained Firms*
  By: Kaishu Wu
  Discussant: Peng-Chia Chiu

*How do Firm’s use Cash Tax Savings? A Cross-Country Analysis*
  By: Jon Kerr and Danielle Green
  Discussant: Aruhn Venkat

*Rollover Risk and Tax Avoidance*
  By: Wu-Lung Li, Shu-Ling Wu and Kenneth Zheng
  Discussant: Regan Schmidt

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

**Auditor-to-Auditor Confirmations: A New Approach in Obtaining Accounts Receivable Confirmation and Its Empirical Investigation**  
By: Hossein Nouri

**CEO Equity Incentive, Board Gender Diversity, and Share Repurchases**  
By: Chan-Jung Chen and Chien-Ju Lu

**Relationships between the Institutional Environment and Corporate Governance Practices: Implications for Emerging and Developed Countries**  
By: Joshua Cieslewicz, Shirley Daniel and Jaehyeon Kim

**Blockchain: Opportunity to Improve Financial Reporting and Corporate Governance**  
By: Jacob Lewtan, Joseph McManus and Saeed Roohani

**Social Media, Financial Reporting Opacity and Return Co-Movement: Evidence from Seeking Alpha**  
By: Rong Ding, Hang Zhou and Yifan Li

**The Impact of Short Selling on Bank Holding Companies’ Loss Recognition and Risk Taking**  
By: Yunyan Zhang, Scott Liao, Danqi Hu and Wei Li

**Information Transparency and Profitability Convergence**  
By: Michael Kimbrough and Sijing Wei

**Tone and the Accounting Narrative**  
By: Richard Fisher, Chris van Staden and Glenn Richards

**Bank Affiliated Directors and Earnings Management: Evidence from India**  
By: Nemiraja Jadiyappa, Emily Hickman

12:15 pm - 01:15 pm | LUNCH, Shidler College of Business | CONFERENCE CONCLUDES
MAHALO to the HARC 2019 Conference Organizers

A. Rashad Abdel-khalik
Professor, Department of Accountancy, University of Illinois

Hami Amiraslani
Assistant Professor, Accounting & Control, INSEAD

Bok Baik
Professor, Business School, Seoul National University

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