

SH^{LD}LER College
of Business

HARC

Hawai'i Accounting Research Conference



JANUARY 3-5, 2023

manoa.hawaii.edu/harc





HARC CONFERENCE SPONSORS

CONTRIBUTOR LEVEL



UNIVERSITY
of HAWAI'I®
MĀNOA



Carson College
of Business



**Copenhagen
Business School**
HANDELSHØJSKOLEN



**National
Taiwan
University**



WASEDA
University

BENEFACTOR LEVEL



The Association of
Accountants and
Financial Professionals
in Business



Cambridge
BUSINESS PUBLISHERS



MONDAY, JAN 2

06:00 pm–08:00 pm HARC Organizing Committee Meeting

TUESDAY, JAN 3

08:10 am – 08:20 am Welcome – Hawaiian Oli (Blessing), C. Manu Ka‘iama, Shidler Accounting Instructor
08:20 am – 08:30 am Opening Remarks – Vance Roley, Dean, Shidler College of Business
08:30 am – 09:15 am Keynote Speaker: Charles Lee, Kermit O. Hanson, Professor of Accounting
Foster School of Business
09:15 am – 09:30 am Networking/Coffee break
09:30 am – 10:25 am Panel Discussion; Theme: Top Issues for Practitioners and Opportunities for
Researchers to Help Practitioners
10:30 am – 12:15 pm Concurrent Sessions 1 (A1-A7)
12:15 pm – 01:15 pm Networking/Coffee break
01:15 pm – 03:00 pm Concurrent Sessions 2 (B1-B7)
03:00 pm – 03:15 pm Networking/Coffee break
03:15 pm – 05:00 pm Concurrent Sessions 3 (C1-C7)

WEDNESDAY, JAN 4

08:30 am –10:15 am Concurrent Sessions 4 (D1-D7)
10:15 am – 10:30 am Networking/Coffee break
10:30 am – 12:15 pm Concurrent Sessions 5 (E1-E7)
12:15 pm – 01:15 pm Networking/Coffee break
01:15 pm – 03:00 pm Concurrent Sessions 6 (F1-F7)
03:00 pm – 03:15 pm Networking/Coffee break
03:15 pm – 05:00 pm Concurrent Sessions 7 (G1-G7)

THURSDAY, JAN 5

08:30 am – 10:15 am Concurrent Sessions 8 (H1-H7)
10:15 am – 10:30 am Networking/Coffee break
10:30 am – 12:15 pm Concurrent Sessions 9 (I1- I5)
12:30 PM Conference Concludes

Conference Agenda in Hawaii Standard Time, HST

TUESDAY, JANUARY 3 | HARC Zoom Links: shidler.hawaii.edu/harc/zoom

07:30 am – 10:00 am	REGISTRATION (CONTINUES THROUGHOUT THE DAY)
07:10 am – 08:10 am	BREAKFAST (CATERED, SHIDLER COLLEGE OF BUSINESS)
08:10 am – 08:30 am	WELCOME (SHIDLER COLLEGE OF BUSINESS-A101) <div> <div>Hawaiian Oli (Blessing)</div> <div>Manu Ka'iama, Shidler Accounting Instructor</div> <div>Opening Remarks</div> <div>Vance Roley, Dean, Shidler College of Business</div> </div>
08:30 am – 09:15 am	KEYNOTE SPEECH (SHIDLER COLLEGE OF BUSINESS-A101) <div> <div>Keynote Speaker</div> <div>Charles Lee, Kermit O. Hanson Professor of Accounting Foster School of Business, University of Washington and Moghadam Family Professor, Emeritus Graduate School of Business, Stanford University</div> </div>
09:15 am – 09:30 am	NETWORKING/COFFEE BREAK
09:30 am – 10:25 am	PANEL DISCUSSIONS <div> <div>Panel Discussion (Shidler College of Business-A101)</div> <div>Theme: Top Issues for Practitioners and Opportunities for Researchers to Help Practitioners</div> <div>Panelists: Tracey Golden (President, AICPA Foundation and Audit and AACSB Board member), Loreal Jiles (Vice President of Research and Thought Leadership), and Edward Karl (Vice President of Taxation, AICPA)</div> <div>Moderator: Donny Shimamoto (IntrapriseTechKnowlogies)</div> </div>
10:30 am – 12:15 pm	CONCURRENT SESSIONS (A1-A7) <div> <div>SESSION: A1; Room (KK)</div> <div>Track FAR4: Labor (1)</div> <div>Track Chair: Shana Hong, Dongyoung Lee, Aaron Yoon, and Jessica Watkins;</div> <div>Moderator: Shuo Li</div> <div> <div>Human Capital Disclosures</div> <div>By: Thomas Bourveau, Maliha Chowdhury, Anthony Le, and Ethan Rouen</div> <div>Discussant: Yiding Wang</div> </div> <div> <div>How Labor Market Competition Shapes Workplace-Related Information on Social Media: Evidence from Glassdoor Reviews</div> <div>By: Shuo Li, Rencheng Wang, and Liandong Zhang</div> <div>Discussant: Anthony Le</div> </div> <div> <div>Employees' Voluntary Disclosures about Business Outlook and Labor Investment Efficiency</div> <div>By: Jiarui Iris Zhang, Boochun Jung, Yiding Wang, and Sijing Wei</div> <div>Discussant: Shuo Li</div> </div> </div>



SESSION: A2; Room (LL)

Track FAR2: Systematic Information and Learning

Track Chair: Khrystyna Bochkay, Henry Friedman, Weili Ge, Jeremy Michels, Jordan Schoenfeld, Ewa Sletten, and Holly Yang;

Moderator: Cyrus Aghamolla

When Micro Firms Speak Macro: Evidence on Firms' Macroeconomic Disclosures

By: Cameron Holstead, Alon Kalay, and Gil Sadka

Discussant: Oliver Binz

Mandatory Disclosure and Peer Firm Managers' Learning from Stock Prices

By: Jaewoo Kim, Hunter Pearson, and Brady Twedt

Discussant: Jedson Pinto

Disclosure and Cost of Equity Capital Revisited

By: Jun Chen, John Hughes, Jun Liu, and Dan Yang

Discussant: Cyrus Aghamolla

SESSION: A3; Room (MM)

Track MAN: Experiments on Disclosure

Track Chair: Eddy Cardinaels, Willie Choi, Shuqing Luo, Stijn Masschelein, Adam Presslee, Jee-Eun Shin, and Ivo Taftkov;

Moderator: Kari Olsen

Do Identical Descriptors Help All Investors Process Complex Accounting Estimates?

By: Ling Harris and Elaine Wang

Discussant: Samantha Seto

Q&A Interactions: Giving Investors a Voice and Managers' Withholding of Information

By: Samantha Seto, Stephanie Grant, and Joe Croom

Discussant: Amanda Winn

The Effect of Workplace Gender Diversity Disclosures on Job Search Decisions

By: Lisa LaViers and Jason Sandvik

Discussant: Kari Olsen

SESSION: A4; Room (NN)

Track Tax: Taxes and Losses

Track Chair: Eric Allen, Jeffrey Gramlich, Devan Mescall, and Christian Plesner Rossing;

Moderator: Casey Schwab

Tax-Loss Harvesting with Cryptocurrencies

By: Daniel Rabetti, Lin William Cong, Wayne Landsman, and Edward Maydew

Discussant: Alex Edwards

Tax Avoidance of Loss Firms

By: Casey Schwab, Bridget Stomberg, and Junwei Xia

Discussant: Daniel Rabetti

Why do Loss Firms Pay Taxes?

By: Alexander Edwards, Adrian Kubata, and Terry Shevlin

Discussant: Casey Schwab



SESSION: A5; Room (OO)

Track AUD: Disclosure and Auditing

Track Chair: Jong-Hag Choi, Thomas Ruchti, Joe Schroeder, Nancy Su, Jian Zhou, and Luo Zuo;
Moderator: Jasmine Wang

Does Verification of Internal Control over Financial Reporting Affect Voluntary Disclosure?

By: Jade Chen, Preeti Choudhary, Aditi Khatri, and Shyam Sunder

Discussant: Nancy Su

Does Auditor Style Influence Non-GAAP Reporting?

By: Karen Ton, Frank Heflin, Jacqueline Tan, and Jasmine Wang

Discussant: William Buslepp

Do Critical Audit Matters Provide Decision-Relevant Information to Investors? Evidence from
Merger and Acquisition Announcements

By: William Buslepp and Lawrence Abbott

Discussant: Jasmine Wang

SESSION: A6; Room (PP)

Track FAR3: Determinants and Consequences of Financial Reporting Attributes

Track Chair: Sudipta Basu, Gilles Hilary, and Xiao-Jun Zhang;

Moderator: Roger Silvers

Institutional Mobility in Global Capital Markets

By: Rachel Hayes and Roger Silvers

Discussant: Albert Shin

Economic Consequences of Bias in Fair Value Accounting: Evidence from the
Korean Bond Markets

By: Doyeon Kim

Discussant: Zeqiong Huang

Net Income Measurement, Investor Inattention, and Firm Decisions

By: Zeqiong Huang, Jinjie Lin, David Kwon, and Natee Amornsiripanitch

Discussant: Roger Silvers



SESSION: A7; Room (QQ)

Track THEO: Cost and Managerial Issues

Track Chair: Judson Caskey, Jack Stecher, and Timothy Shields;

Moderator: Lin Qiu

The Levelized Cost Concept: Literature Review and Directions for Future Research

By: Lukas Kemmer, Maximilian Blaschke, Amadeus Bach, Gunther Friedl, and Stefan Reichelstein

Discussant: Ke Feng

Making a Good Impression: The Incentive Effects of Employee Myopia on

Employer Supervision

By: Abhishek Ramchandani and Alexandra Lilge

Discussant: Sang Wu

Information Design with Equilibrium Selection

By: Michael Ebert, Joseph Kadane, Dirk Simons, and Jack Stecher

Discussant: Lin Qiu

12:15 pm – 01:15 pm **LUNCH (CATERED, SHIDLER COLLEGE OF BUSINESS)**

01:15 pm – 03:00 pm **CONCURRENT SESSIONS (B1-B7)**

SESSION: B1; Room (KK)

Track FAR4: Labor (2)

Track Chair: Shana Hong, Dongyoung Lee, Aaron Yoon, and Jessica Watkins;

Moderator: Bastos Gurgel Silva

Corporate Labor Misconduct and Government Contract Termination for Convenience

By: Ying Julie Huang, Ningzhong Li, Dongye Song, and Xiaolu Zhou

Discussant: Luminita Enache

Financial Transparency, Labor Productivity, and Real Wages

By: Nargess Golshan, Inder Khurana, and Felipe Bastos Gurgel Silva

Discussant: Ying Julie Huang

Labor Costs of Implementing New Accounting Standards

By: Luminita Enache, Anup Srivastava, Rucsandra Moldovan, and Zhongwei Huang

Discussant: Felipe Bastos Gurgel Silva



SESSION: B2; Room (LL)

Track FAR2: Textual Analysis

Track Chair: Khrystyna Bochkay, Henry Friedman, Weili Ge, Jeremy Michels, Jordan Schoenfeld, Ewa Sletten, and Holly Yang;

Moderator: Ying Julie Huang

Contextualized News in Corporate Disclosures: A Neural Language Approach

By: Federico Siano

Discussant: Miguel Minutti-Meza

Do Note Disclosures Influence Value Relevance More After Financial Statement Placement Becomes More Uniformly Prominent? Evidence from ASU 2011-05

By: Matthew Cedergren, Changling Chen, Kai Chen, and Victor Wang

Discussant: Zhejia Ling

The Informational Role of Exhibits as 'Source Files' in Form 10-K

By: Stephanie Cheng, Yimeng Li, and Pengkai Lin

Discussant: Ying Julie Huang

SESSION: B3; Room (MM)

Track MAN: Human Resources

Track Chair: Eddy Cardinaels, Willie Choi, Shuqing Luo, Stijn Masschelein, Adam Presslee, Jee-Eun Shin, and Ivo Tafov;

Moderator: Lin Qiu

The Spillover Effect of Adopting a Formalized Culture-fit Measurement System in the Employee Selection Process

By: Wei Cai

Discussant: Doyeon Kim

The Value of Displaying Culture: Evidence from a Randomized Natural Field Experiment

By: Wei Cai, Dennis Campbell, and Jiehang Yu

Discussant: Russell Han

Human Resources, Managerial Ability, and Innovation: HR's Moderated Effect on Firm Growth

By: Natalie Valle and Mark Anderson

Discussant: Lin Qiu



SESSION: B4; Room (NN)

Track Tax: Tax Enforcement

Track Chair: Eric Allen, Jeffrey Gramlich, Devan Mescall, and Christian Plesner Rossing;

Moderator: Ulfert Gronewold

The Influence of Tax Auditors' Emotions on Tax Audit Negotiations and Tax Compliance

By: Kay Blaufus, Ulfert Gronewold, and Jan-Robert Kirchner

Discussant: Jingjing Xia

A Crafty Rabbit Has Three Burrows: Strategic Response to Tax Enforcement in Business Groups

By: Jiaxing You, Shanshan Wei, and Jingjing Xia

Discussant: Amy Hageman

The Impact of Audit Rate and Participant Pay Structure on Decision Making in Experimental Research

By: Amy Hageman, Jason Schwebke, and Ashley West

Discussant: Ulfert Gronewold

SESSION: B5; Room (OO)

Track AUD: Auditor and Clients

Track Chair: Jong-Hag Choi, Thomas Ruchti, Joe Schroeder, Nancy Su, Jian Zhou, and Luo Zuo;

Moderator: MinJae Kim

Internal Control Quality: The Role of Critical Audit Matters Reporting

By: Carol Callaway Dee, Bing Luo, and Jing Zhang

Discussant: Pauline (Yiqin) Wu

Auditing the Accused: Financial Statement Auditor Responses to Illegal Acts by Clients

By: Emily Shafron, William Ciconte, and Justin Leiby

Discussant: Jason Lee

Matching Audit Partners with Client Firms

By: Pauline (Yiqin) Wu

Discussant: MinJae Kim

SESSION: B6; Room (PP)

Track FAR3: Accounting Principles

Track Chair: Sudipta Basu, Gilles Hilary, and Xiao-Jun Zhang;

Moderator: Baohua Xin

Impact of ASC 606 on the Cost of Debt: Lessons for Principles-Based Accounting Standards

By: Kyungran Lee, Shinwoo Lee, and Gil Sadka

Discussant: Oliver Binz

Did the Securities Exchange Act of 1934 Increase Accounting Comparability?

By: Oliver Binz and Darren Roulstone

Discussant: Black, Jonathan

Determinants and Consequences of Management's Reporting Materiality Discretion

By: Jonathan Black, Preeti Choudhary, and Ted Goodman

Discussant: Baohua Xin



SESSION: B7; Room (QQ)

Track THEO: Financial Reporting Issues

Track Chair: Judson Caskey, Jack Stecher, and Timothy Shields;

Moderator: Henry Friedman

Optimal Reporting Systems with Investor Information Acquisition

By: Zeqiong Huang

Discussant: Jack Stecher

Mandatory vs. Voluntary ESG Disclosure, Efficiency, and Real Effects

By: Cyrus Aghamolla and Byeong-Je An

Discussant: Henry Friedman

03:00 pm – 03:15 pm **COFFEE BREAK**

03:15 pm – 05:00 pm **CONCURRENT SESSIONS (C1-C7)**

SESSION: C1; Room (KK)

Track FAR4: Labor (3)

Track Chair: Shana Hong, Dongyoung Lee, Aaron Yoon, and Jessica Watkins;

Moderator: Shera Gong

Too Many Managers: Strategic Use of Titles to Avoid Overtime Payments

By: Naim Bugra Ozel, Umit Gurun and Lauren Cohen

Discussant: Wei Cai

The Effects of Regulatory Enforcement Disclosure: Evidence from OSHA's Press Release about Safety Violations

By: Allen Huang, Michael Shen, Chao Tang, and Juanting Wang

Discussant: Naim Bugra Ozel

Conflicted Regulators

By: Matthew Kubic, Rui Silva, and Sara Toynbee

Discussant: Shera Gong



SESSION: C2; Room (LL)

Track FAR2: Innovation and Disclosure

Track Chair: Khrystyna Bochkay, Henry Friedman, Weili Ge, Jeremy Michels, Jordan Schoenfeld, Ewa Sletten, and Holly Yang;

Moderator: Chuchu Liang

Information Asymmetry, Hold-up Problem, and Supply Chain Contracting

By: Fan Wu and Hari Ramasubramanian

Discussant: Andrew Leone

Does Financial Information Presentation Format Matter? Evidence from Research and Development Expenses Reporting

By: Partha Mohanram, Wei Sun, Baohua Xin, and Jigao Zhu

Discussant: Steve Lim

Strategic Scientific Disclosure – Evidence from the Leahy-Smith America Invents Act

By: Kristen Valentine, Jenny Li Zhang, and Yuxiang Zheng

Discussant: Chuchu Liang

SESSION: C3; Room (MM)

Track MAN: Incentives

Track Chair: Eddy Cardinaels, Willie Choi, Shuqing Luo, Stijn Masschelein, Adam Presslee, Jee-Eun Shin, and Ivo Tafkov;

Moderator: Minjia Li

Workplace Safety Incentives and Employee Health and Safety

By: Bok Baik, Russell Han, and David Park

Discussant: Valentina Zamora

Climate-linked Incentives and Supply Chain Management

By: Minjia Li

Discussant: Yifan Jia

The Corporatization of Nonprofit Pay and Managerial Autonomy

By: Andrea Alston Roberts and Valentina Zamora

Discussant: Minjia Li



SESSION: C4; Room (NN)

Track Tax: Responses to Tax Rules and Disclosures

Track Chair: Eric Allen, Jeffrey Gramlich, Devan Mescall, and Christian Plesner Rossing;
Moderator: Kerry Inger

Investor Reactions to Treasury Regulations: The case of GILTI

By: Amanda Marino and Luke Watson

Discussant: William Terando

Investor Reactions to a Voluntary Tax-related Sustainability Reporting Standard: Evidence from GRI 207: Tax

By: Kerry Inger, Inga Hardeck, Rebekah Moore and Olivia Hohlwegler

Discussant: Amanda Marino

The Impact of the "Grain Glitch Fix" on Specialized Cooperatives

By: William Terando

Discussant: Kerry Inger

SESSION: C5; Room (OO)

Track AUD: Technology/Communication/PCAOB

Track Chair: Jong-Hag Choi, Thomas Ruchti, Joe Schroeder, Nancy Su, Jian Zhou, and Luo Zuo;
Moderator: Joe Schroeder

When Does Reliance on Technology Elevate Auditor Liability?

By: Jason Rasso, Ann Backof, and Jon Grenier

Discussant: Anuradha Goel-Ghai

Communication during the Pandemic: Use of Videoconferencing in Audit Committee-Auditor Communication

By: Meeok Cho, Jaehee Jo, Taejin Jung, and Natalie Kyung Won Kim

Discussant: Jason Moon

Deconstructing the PCAOB: Using organizational economics to assess the state of a regulator

By: Francine McKenna, Mikhail Pevzner, Amy Sheneman, and Tzachi Zach

Discussant: Joe Schroeder

SESSION: C6; Room (PP)

Track FAR3: Determinants and Consequences of Financial Reporting Attributes

Track Chair: Sudipta Basu, Gilles Hilary, and Xiao-Jun Zhang;
Moderator: Jenny Zhang

Prosocial CEOs and Accounting Information Quality

By: Mei Feng, Weili Ge, Zhejia Ling, and Wei Ting Loh

Discussant: Lynn Linghuan Wang

Compliance with Financial Reporting Standards and Efficiency Gains: Evidence from ASC 842

By: Doyeon Kim

Discussant: Jenny Zhang



SESSION: C7; Room (QQ)

Track FAR9: Intangible Capital

Track Chair: Luminita Enache, and Urooj Khan;

Moderator: Stefan Anchev

Value of Internally Generated Intangible Capital

By: Aneel Iqbal, Shivaram Rajgopal, Anup Srivastava and Rong Zhao

Discussant: Muskan Chawla

Intangible Capital and Information Asymmetry

By: Jessica Kim-Gina, Henry Friedman, and Muskan Chawla

Discussant: Stefan Anchev

Patent Litigation Risk and Firm Boundaries

By: Fan Wu

Discussant: Scarlett Song

05:15 pm – 06:45 pm

**RECEPTION HOSTED BY THE INSTITUTE OF MANAGEMENT ACCOUNTANTS
AND HARC (CAMPUS CENTER BALLROOM)**

WEDNESDAY, JANUARY 4 | HARC Zoom Links: shidler.hawaii.edu/harc/zoom

07:30 am – 08:30 am

BREAKFAST (CATERED, SHIDLER COLLEGE OF BUSINESS)

08:30 am – 10:15 am

CONCURRENT SESSIONS (D1-D7)

SESSION: D1; Room (KK)

Track FAR4: Labor (4)

Track Chair: Shana Hong, Dongyoung Lee, Aaron Yoon, and Jessica Watkins;

Moderator: Madeline Thompson

Communicating Corporate Culture in Labor Markets: Evidence from Job Postings

By: Tianshuo Shi, Joseph Pacelli, and Yuan Zou

Discussant: Laura (Liuxuan) Gao

Employee Forecast Dispersion and Firm Efficiency

By: Ivy Feng, Michael Kimbrough, Liang Mayer, and Sijing Wei

Discussant: Tianshuo Shi

Sharing the Pain between Workers and Management: Evidence from the COVID-19
Pandemic and 9/11 Attacks

By: Mansoor Afzali, Urooj Khan and Shiva Rajgopal

Discussant: Madeline Thompson



SESSION: D2; Room (LL)

Track FAR2: Investment Efficiency and Productivity

Track Chair: Khrystyna Bochkay, Henry Friedman, Weili Ge, Jeremy Michels, Jordan Schoenfeld, Ewa Sletten, and Holly Yang;

Moderator: Jiwei Wang

The Future Performance Implications of Non-GAAP-Motivated Investment

By: Melissa Lewis-Western, Ted Christensen, Minkwan Ahn, and Ryan Johnson

Discussant: Clay Partridge

Division Managers' Private Information and Capital Investment: Exploiting External Social Connections as an Information Source

By: Shuqing Luo, Xin Wang, Qiong Wu, and Guochang Zhang

Discussant: Jing Pan

Real Effects of Mandatory Disclosure of Proprietary Information

By: Mary Lee

Discussant: Jiwei Wang

SESSION: D3; Room (MM)

Track MAN: Information and Performance

Track Chair: Eddy Cardinaels, Willie Choi, Shuqing Luo, Stijn Masschelein, Adam Presslee, Jee-Eun Shin, and Ivo Taftkov;

Moderator: Susanna Gallani

Relative Performance Information and Employee Performance: The Role of Need for Cognition

By: Devon Erickson, Kip Holderness, Kari Olsen, and Todd Thornock

Discussant: Lisa LaViers

The Effect of Electronic Medical Records on Hospital Utilization Costs

By: Luminita Enache, Eddie Riedl, Susanna Gallani and Xue Guo

Discussant: Aner Zhou

Effects of Transparent Performance Data on Employee Performance: Evidence from a Field Experiment

By: Shelley Li and Ethan Bernstein

Discussant: Susanna Gallani

SESSION: D4; Room (NN)

Track Tax: Tax Potpourri

Track Chair: Eric Allen, Jeffrey Gramlich, Devan Mescall, and Christian Plesner Rossing;

Moderator: Felipe Bastos Gurgel Silva

Government Deficits and Corporate Tax Avoidance

By: Mary Cowx, Felipe Bastos Gurgel Silva and Kelvin Yeung

Discussant: Karel Hrazdil

The Effect of Addback Statutes on CEO Compensation

By: Karel Hrazdil, Gerald Lobo, Ray Zhang, and Weiji Zhang

Discussant: Anthony Welsch

U.S. Import Tariffs and Domestic Corporate Performance

By: Shiran Froymovich, Yaniv Konchitchki and Leslie Robinson

Discussant: Felipe Bastos Gurgel Silva



SESSION: D5; Room (OO)

Track AUD: Various Topics in Auditing

Track Chair: Jong-Hag Choi, Thomas Ruchti, Joe Schroeder, Nancy Su, Jian Zhou, and Luo Zuo;
Moderator: Siqi Fan

The Consequences of a Decrease in the Threat of PCAOB's Inspections and the HFCAA for Chinese Companies

By: Yini Wang

Discussant: Eric Lohwasser

Do Auditors React to Misreporting Allegations of Short Selling Campaigns?

By: Dan Li, Wuyang Zhao, Shiva Rajgopal, and Suraj Srinivasan

Discussant: Siqi Fan

Inside Audit Firms

By: Wenlan Qian, David M. Reeb, Shirley Jiexuan Wang, and Rongjie Zhang

Discussant: Jaekon Jung

SESSION: D6; Room (PP)

Track FAR3: Markets and Information

Track Chair: Sudipta Basu, Gilles Hilary, and Xiao-Jun Zhang;
Moderator: Roger Silvers

How do Markets Capitalize Earnings Information?

By: Roger Silvers

Discussant: Ying Liang

How Much Does Imprecision in Accounting Measurement Enhance Value?

By: Ying Liang

Discussant: Roger Silvers

SESSION: D7; Room (QQ)

Track FAR9: Corporate Innovation

Track Chair: Luminita Enache, and Urooj Khan;
Moderator: Facundo Mercado

What are the Innovation Consequences of Peer Firms' Disclosures? Evidence from the EDGAR Implementation

By: Muskan Chawla

Discussant: Hila Fogel-Yaari

Free Speech, the Right to Petition, and Corporate Innovation

By: Paul Griffin, Hyun Hong, Boo Chun Jung, and Jiwoo Ryou

Discussant: Qingkai Dong

The Innovation Consequences of Judicial Efficiency

By: Tianshuo Shi, Jinhwan Kim, and Rodrigo Verdi

Discussant: Facundo Mercado



10:15 am – 10:30 am **COFFEE BREAK**

10:30 am – 12:15 pm **CONCURRENT SESSIONS (E1-E9)**

SESSION: E1; Room (KK)

Track FAR4: ESG (1)

Track Chair: Shana Hong, Dongyoung Lee, Aaron Yoon, and Jessica Watkins;

Moderator: Hengda Jin

Climate Change Social Norms and Conditional Conservatism

By: Lei Zhang and Kiridaran Kanagaretnam

Discussant: Xi Wu

Stakeholder Response to Firms' Disclosure of Social Stances: Evidence from Voting Reform Laws

By: Hengda Jin, Kenneth Merkley, Anish Sharma, and Karen Ton

Discussant: Kiridaran Kanagaretnam

Going Green: The Effect of Environmental Regulations on Firms

By: Grace Fan and Xi Wu

Discussant: Hengda Jin

SESSION: E2; Room (LL)

Track FAR2: Disclosure, Supply Chain, and Procurement

Track Chair: Khrystyna Bochkay, Henry Friedman, Weili Ge, Jeremy Michels, Jordan Schoenfeld, Ewa Sletten, and Holly Yang;

Moderator: Jonathan Black

Migration of Global Supply Chains: A Real Effect of Mandatory ESG Disclosure

By: Hai Lu, Qilin Peng, Jee-Eun Shin, and Luping Yu

Discussant: Seungju Choi

Firm Boundaries and Voluntary Disclosure

By: Thomas Bourveau, John Kepler, Guoman She and Lynn Linghuan Wang

Discussant: Stanimir Markov

Disclosure Regulation and Competition

By: Shijun Xia

Discussant: Jonathan Black

SESSION: E3; Room (MM)

Track MAN: Organizational Performance

Track Chair: Eddy Cardinaels, Willie Choi, Shuqing Luo, Stijn Masschelein, Adam Presslee, Jee-Eun Shin, and Ivo Tefkov;

Moderator: Mayer Liang

Growing Pains or Confidence? CEO Relative Age, Stress, and Firm Performance

By: Sean Cao, Tao Shu, Jasmine Wang and Qinxi Wu

Discussant: Raj Mashruwala

Tenure, Executive Compensation, and Institutional Performance in Higher Education

By: Randolph Beatty and Tyler DeGroot

Discussant: Lin Qiu

Entrenched Management, Underperformance, and the Adaptation Option

By: Mitchell Oler

Discussant: Mayer Liang



SESSION: E4; Room (NN)

Track FAR8: The Role of Information in M&A and Financing Decisions

Track Chair: Michael Dambra and Jim Naughton;

Moderator: Bryce Schonberger

Does Access to Patent Information Help Technological Acquisitions?

By: Connie Mao, Yueru Qin, Xuan Tian, and Chi Zhang

Discussant: Michael Dambra

Why Value the Enterprise en route to Equity? Valuation Practice in M&A

By: Matthew Shaffer and Jason Lee

Discussant: Yueru Qin

Municipal Bond Market Effects of Credit Rating Dissemination

By: Riddha Basu, Xiangpei Chen, and James Naughton

Discussant: Bryce Schonberger

SESSION: E5; Room (OO)

Track: Taxation

Track Chair: Jong-Hag Choi, Thomas Ruchti, Joe Schroeder, Nancy Su, Jian Zhou, and Luo Zuo;

Moderator: Jian Zhou

Do Consulting Services Affect Audit Quality? Evidence from the Workforce

By: Tatiana Fedyk, Anastassia Fedyk, James Hodson, and Natalya Khimich

Discussant: Mary Lee

Staggered Audit Partner Rotations and Audit Quality

By: Hsihui Chang, Junxiong Fang, Yingwen Guo, Eric Lohwasser and Liansheng Wu

Discussant: Dan Li

Anti-Corruption Intensity and Auditors' Propensity for Incorruption

By: Chen Ma, Maoyong Cheng and Jian Zhou

Discussant: Yini Wang

SESSION: E6; Room (PP)

Track FAR7: Debt Contracting and Credit Ratings (1)

Track Chair: Hami Amiraslani and John Donovan;

Moderator: Wei Wang

Access to Credit in Informal Economies: Does Financial Information Matter?

By: Rimmy Tomy and Regina Wittenberg-Moerman

Discussant: Yadav Gopalan

Do Commercial Ties Influence ESG Ratings? Evidence from Moody's and S&P

By: Xuanbo Li, Yun Lou, and Liandong Zhang

Discussant: Luke Watson

Risk Taking Incentives and Firm Credit Risk

By: Kevin Koharki, Matthew Ringgenberg, and Luke Watson

Discussant: Wei Wang



SESSION: E7; Room (QQ)

Track OTHER: Other Accounting Issues

Track Chair: Bjorn Jorgensen, Boochun Jung, and Felipe Bastos Gurgel Silva;

Moderator: Hunter Pearson

What Shapes My Style? The Effects of Journalists' Home Bias on Media Sentiment of Misconduct Firms

By: Jiaxing You, Libin Qin, and Jingjing Xia

Discussant: Federico Siano

Does Inventory Adjustment Indicate Future GDP Restatements?

By: Yuanzhen Lyu

Discussant: Gil Sadka

Is Fraud Normal? The Impact of Informal Norms on Asset Diversion at Nonprofit Organizations

By: Eric Negangard, Andrea Roberts, and Jennifer Winchel

Discussant: Hunter Pearson

12:15 pm – 01:15 pm **LUNCH (CATERED AT SHIDLER COLLEGE OF BUSINESS)**

01:15 pm – 03:00 pm **CONCURRENT SESSIONS (F1-F7)**

SESSION: F1; Room (KK)

Track FAR4: ESG (2)

Track Chair: Shana Hong, Dongyoung Lee, Aaron Yoon, and Jessica Watkins;

Moderator: Hyun Jung Rim

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

By: Henry Friedman, Kanyuan Huang, and Kaiwen Wu

Discussant: Yue Li

Institutional Blockholder Exit Threats and Corporate Social (In)responsibility

By: Hyun Jung Rim and Edward Sul

Discussant: Min Park

CSR Commitment, Financial Reporting Frequency, and Information Asymmetry: Evidence from Eliminating Mandatory Quarterly Financial Reporting in U.K.

By: Yue Li, Lisa Goh Lisa Goh and Feng Tang

Discussant: Hyun Jung Rim



SESSION: F2; Room (LL)

Track FAR2: Monitoring, Intermediaries, and Voluntary Disclosure

Track Chair: Khristyna Bochkay, Henry Friedman, Weili Ge, Jeremy Michels, Jordan Schoenfeld, Ewa Sletten, and Holly Yang;

Moderator: Jedson Pinto

Manager Letters: Voluntary Disclosure In Response To The Covid-19 Pandemic

By: Lu Liu

Discussant: Sara Malik

Do Information Processing Costs Matter to Regulators? Evidence from the U.S. Shadow Bank Supervision

By: Omri Even-Tov

Discussant: Sara Malik

Venture Capital's Influence on Startup Media Coverage

By: Brian Baik and Albert Shin

Discussant: Jedson Pinto

SESSION: F3; Room (MM)

Track MAN: The Board

Track Chair: Eddy Cardinaels, Willie Choi, Shuqing Luo, Stijn Masschelein, Adam Presslee, Jee-Eun Shin, and Ivo Taftkov;

Moderator: Tyler DeGroot

Algorithmic Trading and Directors' Learning from Stock Prices: Evidence from CEO Turnover Decisions

By: Jaewoo Kim, Jun Oh, Hojun Seo and Luo Zuo

Discussant: Han Stice

Falling Through The Glass Ceiling: The Gender Gap in Director Career Paths after Financial Restatements

By: Jordan Schoenfeld, Sara Malik, and Tim Liu

Discussant: Du Mengqiao

CEO-Board Cultural Distance

By: Wei Cai and Lin Qiu

Discussant: Tyler DeGroot

SESSION: F4; Room (NN)

Track FAR8: Financial Regulation

Track Chair: Michael Dambra and Jim Naughton;

Moderator: Thomas Hagenberg

Once Bitten, Twice Shy: Learning from Corporate Fraud

By: Trung Nguyen

Discussant: Brian Miller

Window Dressing in a Regulated Transaction-Level Disclosure Regime

By: Thomas Hagenberg, Leslie Hodder, and Brian Miller

Discussant: Trung Nguyen

Economic Consequences of the Holding Foreign Companies Accountable Act

By: Bingyi Chen and Jenelle Conaway

Discussant: Thomas Hagenberg



SESSION: F5; Room (OO)

Track FAR1: Earnings Information

Track Chair: Bok Baik, Zahn Bozanic, Ari Yezegel, and Yong Yu;

Moderator: David Park

Concurrent Earnings Announcements and the Allocation of Investor Attention

By: Elia Ferracuti and Gary Lind

Discussant: Wuyang Zhao

Why Has PEAD Declined Over Time? The Role of Signal Informativeness

By: Laura Kettell, John McInnis, and Wuyang Zhao

Discussant: Gary Lind

Stock Market Participation and Accounting Information

By: Stefan Anchev and Nicha Lapanan

Discussant: David Park

SESSION: F6; Room (PP)

Track FAR7: Debt Contracting and Credit Ratings (2)

Track Chair: Hami Amiraslani and John Donovan;

Moderator: Laurel Mazur

Creditors' Role in Shaping Asymmetric Cost Behavior: Evidence from Debt Covenant Violation

By: Jie Zhou

Discussant: Xuanbo Li

Mandatory Accounting Rules and Private Contract Solutions—Evidence from Lease Accounting

By: Elizabeth Gordon, Wei Wang, and Lei Zhao

Discussant: Peeyush Taori

The Influence of External Legal Counsel on Loan Contract Design and Performance

By: Peeyush Taori, Roberto Vincenzi and Peter Pope

Discussant: Laurel Mazur

SESSION: F7; Room (QQ)

Track OTHER: Other Accounting Issues

Track Chair: Bjorn Jorgensen, Boochun Jung, and Felipe Bastos Gurgel Silva;

Moderator: Bingxu Fang

Corporate Liquidity under Basel III: The Credit Line Channel

By: Pradeep Muthukrishnan

Discussant: Seil Kim

Reviewing the Review Process: Comparing Submit-to-Accept Delays in Accounting Journals to Other Business Disciplines

By: Ronen Gal-Or, Patrick Hurley, W. Robert Knechel and Heather Pesch

Discussant: Judith Hermis

Riding the Tide of Urbanization: Corporate Investment in Bigger Cities

By: Zhiyi Yang

Discussant: Bingxu Fang

By: Xiumin Martin, Li Liao and Ni Wang

Discussant: Josef Schroth



03:00 pm – 03:15 pm **COFFEE BREAK**

03:15 pm – 05:00 pm **CONCURRENT SESSIONS (G1-G7)**

SESSION: G1; Room (KK)

Track FAR4: ESG (3)

Track Chair: Shana Hong, Dongyoung Lee, Aaron Yoon, and Jessica Watkins;

Moderator: Ningzhong Li

Mere Puffery' or Credible Disclosure? The Real Effects of Adopting Voluntary ESG Disclosure Standards

By: Khrystyna Bochkay, Seungju Choi and Jeffrey Hales

Discussant: Yue Chen

Substitution between CSR Activities: Evidence from Hiring and Mistreating Unauthorized Workers and Pollution

By: Ying Huang, Ningzhong Li, and Xiaolu Zhou

Discussant: Jing Lu

Are Firms' Disclosed Diversity Targets Credible?

By: Wei Cai, Yue Chen, and Li Yang

Discussant: Ningzhong Li

SESSION: G2; Room (LL)

Track FAR2: Government Disclosure

Track Chair: Khrystyna Bochkay, Henry Friedman, Weili Ge, Jeremy Michels, Jordan Schoenfeld, Ewa Sletten, and Holly Yang;

Moderator: Bingxu Fang

The Information Content of Municipal Financial Statements: Large-sample Evidence

By: Anya Nakhmurina, Christine Cuny, Ken Li, and Edward Watts

Discussant: Guoman She

Where Do My Tax Dollars Go? Tax Morale Effects of Perceived Government Spending

By: Matias Giacobasso Brad Nathan Ricardo Perez-Truglia, and Alejandro Zentner

Discussant: Bingxu Fang

SESSION: G3; Room (MM)

Track AIS: AIS-Session1

Track Chair: Jee-Hae Lim and Vernon Richardson;

Moderator: Jelena Radovanovic

Identifying Important Variables in Bankruptcy Prediction Models with Interpretable Machine-Learning – The Difference between Crisis and Non-Crisis Periods

By: Jelena Radovanovic and Christian Haas

Discussant: Lazarus Elad Fotoh

Critical Realism: A vital philosophical consideration for research on emerging technologies in auditing

By: Lazarus Elad Fotoh and Johan Lorentzon

Discussant: Graham Gal

Metaphysics of Internal Controls

By: Graham Gal

Discussant: Jelena Radovanovic



SESSION: G4; Room (NN)

Track FAR8: Capital Market Incentives and Disclosure

Track Chair: Michael Dambra and Jim Naughton;

Moderator: Lisa Liu

Interest in the Short Interest: The Rise of Private Sector Data

By: Minjae Kim, John McInnis, and Wuyang Zhao

Discussant: Jihwon Park

Capital Market Incentives and Regulatory Challenges in Investor-State Dispute Settlement

By: Lisa Liu and Anthony Le

Discussant: Wuyang Zhao

Material information in Managers' Private Disclosures: Evidence from Professional Investors' Perceptions

By: Jihwon Park, Michael Durney, Hoyoun Kyung, and Eugene Soltes

Discussant: Lisa Liu

SESSION: G5; Room (OO)

Track FAR1: Analysts and Information Acquisition

Track Chair: Bok Baik, Zahn Bozanic, Ari Yezegel, and Yong Yu;

Moderator: Hojun Seo

Sell-Side Analysts' Assessment of Operational Risk: Evidence from Negative ESG

By: Min Park, Aaron Yoon, and Tzachi Zach

Discussant: Theodore Goodman

Linguistic Mirroring and Executive Responses: Evidence from Earnings Conference Calls

By: Kathryn Brightbill, Christopher Small, and Jane Song

Discussant: Gary Lind

Analyst Monitoring of Opportunistic Firm Behavior

By: Thomas Godwin, Theodore Goodman, and Volkan Muslu

Discussant: Hojun Seo

SESSION: G6; Room (PP)

Track IA: International Accounting Standards

Track Chair: Audrey Wenhsin Hsu and Akinobu Shuto;

Moderator: Emily Shafron

The Accounting Tower of Babel: Language and the Translation of International Accounting Standards

By: Emily Shafron

Discussant: Hangyong Chung

"No Comment": Language Barriers and the IASB's Comment Letter Process

By: Eduardo Flores, Brian Monsen, Emily Shafron, and Christopher Yust

Discussant: Justin Kim

The Cost of Regulatory Inaction: Evidence from IFRS Non-adoption

By: Miao Liu, Wanrong Xu, and Rachel Zhang

Discussant: Shannon Lin



SESSION: G7; Room (QQ)

Track FAR5: Earnings Management

Track Chair: Katherine Gunny and Bin Ke;

Moderator: Bingyi Chen

AI Readership and Financial Reporting

By: Ying Liang, Sean Cao, and Youngseok Moon

Discussant: Xinyuan Shao

Human Judgments of Executive Teams' Human Capital

By: Salman Arif, Robert Bushman, John Donovan, and Yadav Gopalan

Discussant: Sehwa Kim

Real Earnings Management and the Strategic Release of New Products

By: James Gong, Mark Young, and Aner Zhou

Discussant: Bingyi Chen

THURSDAY, JANUARY 5 | HARC Zoom Links: shidler.hawaii.edu/harc/zoom

07:30 am – 08:30 am

BREAKFAST (CATERED, SHIDLER COLLEGE OF BUSINESS)

08:30 am – 10:15 am

CONCURRENT SESSIONS (H1-H7)

SESSION: H1; Room (KK)

Track FAR4: Politics & Organizations

Track Chair: Shana Hong, Dongyoung Lee, Aaron Yoon, and Jessica Watkins;

Moderator: Paul Griffin

Location, Location, Location: Senate Trading and Seat Proximity

By: Dane Christensen, Hengda Jin, Beverly Walther, and Laura Wellman

Discussant: Muktak Tripathi

Hype or Hope? Selection and Performance of Accountable Care Organizations

By: Sezgin Ayabakan, Indranil Bardhan, Rajiv Banker, and Muktak Tripathi

Discussant: Mark Anderson

The Missing G in the ESG Collection - The Impact of Governance Criteria in the Supplier

Selection Process of German DAX and MDAX Companies

By: Christoph Koester

Discussant: Paul Griffin

SESSION: H2; Room (LL)

Track FAR2: Papers Without Discussants

Track Chair: Khristyna Bochkay, Henry Friedman, Weili Ge, Jeremy Michels, Jordan Schoenfeld, Ewa Sletten, and Holly Yang;

Moderator: Boochun Jung

Do Analysts and Investors Efficiently Respond to Managerial Linguistic Complexity during Conference Calls?

By: Ying Julie Huang and Brian Bushee

The Effect of Product Market Competition on Mandatory Disclosure Withholding Strategy: Evidence from SEC Comment Letter

By: Hanyong Chung and Jae Hwan Ahn

How Does Going Public Affect Employees? Evidence from Glassdoor Reviews

By: Jedson Pinto and Meng Li



SESSION: H3; Room (MM)

Track AIS: AIS-Session2

Track Chair: Jee-Hae Lim and Vernon Richardson;

Moderator: Anna Jeong

Internal Information Quality and Investment Efficiency: Evidence from Firms' Mobile App Adoption

By: Elia Ferracuti, Minjae Koo, Mary Lee, and Steve Stubben

Discussant: Jake Sigler

The Implications of IT Environment on the Audit and Financial Reporting Quality

By: Preeti Choudhary, Jake Sigler, and Vik Ramadas

Discussant: Wei-Chuan Kao

Cybersecurity, Internal Control, and Brand Capital

By: Po-Hsuan Hsu, Wei-Chuan Kao, and Yanzhi Wang

Discussant: Anna Jeong

SESSION: H4; Room (NN)

Track FAR6: Banks/Information Processing

Track Chair: Jeremiah Green and Christopher Williams;

Moderator: Chris Williams

Deposit Insurance and Discretion in Loan Loss Provisioning

By: Rong Yang, Leo Pugachev, Ashok Robin and Dilin Wang

Discussant: Jing Pan

Fragmented Securities Regulation, Information-Processing Costs, and Insider Trading

By: Sehwa Kim and Seil Kim

Discussant: Rong Yang

Current Expected Credit Losses (CECL) Standard and Banks' Information Production

By: Sehwa Kim, Seil Kim, Anya Kleymenova and Rongchen Li

Discussant: Yadav Gopalan

SESSION: H5; Room (OO)

Track FAR1: Information Environment

Track Chair: Bok Baik, Zahn Bozanic, Ari Yezegel, and Yong Yu;

Moderator: Wei Wang

The Role of Employees as Information Intermediaries: Evidence from Their Professional Connections

By: DuckKi Cho, Lyungmae Choi, and Stephen Hillegeist

Discussant: Hengda Jin

Production Complementarity and Momentum Spillover Across Industries

By: Charles M.C. Lee, Tianshuo Shi, Stephen Teng Sun, and Ran Zhang

Discussant: Shiyi Zhang

Diversity, Information Choice, and Aggregate Market Outcomes

By: Shiyi Zhang, Alok Kumar, and Vidhi Chhaochharia

Discussant: Wei Wang



SESSION: H6; Room (PP)

Track IA: Cross-Country Factors and Financial Reporting

Track Chair: Audrey Wenhsin Hsu and Akinobu Shuto;

Moderator: Chris Park

The Effect of Ancestral Kinship Structure on Country-Level Financial Reporting Quality

By: Ashiq Ali, Zhongwen Fan, Yifan Jia, and Siman Li

Discussant: Xu Wanrong

International Auditing Standards, Audit Quality, and Information Asymmetry

By: Asad Kausar and Youil Chris Park

Discussant: Sophia Liu

SESSION: H7; Room (QQ)

Track FAR1; Papers Without Discussants

Track Chair: Bok Baik, Zahn Bozanic, Ari Yezegel, and Yong Yu;

Moderator: Thomas Pearson

Emotional Media Content, Profitability Growth, and Long-term Return Reversals

By: Peeyush Taori, Prachi Deuskar and K R Subramanyam

Cross-sectional Variations in the valuation Role of Investment Growth

By: Steve Lim, Paul Irvine, and Shin Kwon

Do Designated Market Makers Facilitate Earnings News Discovery?

By: Jing Pan, Lei Ma, Neil Bhattacharya, and Bidisha Chakrabarty

10:15 am – 10:30 am COFFEE BREAK

SESSION: I1; Room (KK)

Track FAR4; Papers Without Discussants

Track Chair: Shana Hong, Dongyoung Lee, Aaron Yoon, and Jessica Watkins;

Moderator: Hamid Pourjalali

Board Interlocks, Sustainability Committee Experience, and Sustainability Reporting

By: Jing Lu, Fereshteh Mahmoudian, Dongning Yu, Jamal Nazari, and Irene Herremans

The Impact of Financial Reporting Mandates on Labor Unions

By: Anthony Le and Qingkai Dong

Accounting for Cryptocurrency Value

By: Yukun Liu, Aleh Tsyvinski, and Xi Wu

Common Ownership and Goodwill Impairments

By: Chunlai Ye and Lin-Hui Yu



SESSION: I2; Room (LL)

Track FAR2; Papers Without Discussants

Track Chair: Khristyna Bochkay, Henry Friedman, Weili Ge, Jeremy Michels, Jordan Schoenfeld, Ewa Sletten, and Holly Yang;

Moderator: Boochun Jung

Incomplete Investor Search: Low-expense Index Funds and Fund Flows in a Management Company

By: Mengqiao Du

To Tell or Not to Tell? Corporate Tax Aggressiveness and Management Voluntary Effective Tax Rate Forecasts

By: Yongtae Kim, Ying Mao, Ke Wang, and Zheng Wang

The Negative Consequences of Boilerplate Human Capital Disclosures

By: Martin Zafiryadis

Accounting Disclosure Requirements in Procurement Contracting

By: Brad Nathan

SESSION: I3; Room (MM)

Track MAN; Papers Without Discussants

Track Chair: Eddy Cardinaels, Willie Choi, Shuqing Luo, Stijn Masschelein, Adam Presslee, Jee-Eun Shin, and Ivo Tafkov;

Moderator: Chris Park

Employee Responses to Increased Pay Transparency: An Examination of Glassdoor Ratings and the CEO Pay Ratio Disclosure

By: Mary Ellen Carter, Lisa LaViers, Jason Sandvik, and Da Xu

Do Constraints Have to Be Constraining? A Textual Analysis of Constraints and Organizational Performance

By: Yan Ma, Mark Anderson, and Rajiv Banker

Does Target Setting Improve Value Creation? Evidence from Private Firms Internationally

By: Xi Ai, Han Sun and Man Wang

The Balanced Scorecard: Plant-Level Evidence of Relations Between the Four Perspectives

By: Mark Anderson, Rajiv Banker, and Soonchul Hyun

SESSION: I4; Room (NN); Papers Without Discussants

Moderator: Jian Zhou

Track AUD;

Track Chair: Jong-Hag Choi, Thomas Ruchti, Joe Schroeder, Nancy Su, Jian Zhou, and Luo Zuo;

Examining Algorithm Aversion in Jurors' Assessments of Auditor Negligence: Audit Data Analytic Exception Follow-Up with Artificial Intelligence

By: Peter Kipp, Renee Olvera, Jesse Robertson, and Jeremy Vinson



Track FAR2;

Track Chair: Khrystyna Bochkay, Henry Friedman, Weili Ge, Jeremy Michels, Jordan Schoenfeld, Ewa Sletten, and Holly Yang;

When and how do advertisements affect investors' processing of online financial information?
By: Nicole Cade, Molly Mercer, and Amanda Winn

Track IA;

Track Chair: Audrey Wenhsin Hsu and Akinobu Shuto;

Cross-Border Investments in Private Firms: The Benefits of Comparability for Foreign Investors
By: Kris D. Allee, Tami Dinh, and Arthur Stenzel

SESSION: I5; Room (OO)

Track AUD; Papers Without Discussants

Track Chair: Jong-Hag Choi, Thomas Ruchti, Joe Schroeder, Nancy Su, Jian Zhou, and Luo Zuo;
Moderator: Sophia Liu

The Relationship between Principles-based Accounting Rules and Audit Fees
By: Huishan Wan, Dawna Drum and Zenghui Liu

The Role of International Experience in Audit Partners' Careers
By: Aleksandra Zimmerman, Nathan Newton, Lauren Matkaluk, and Mikhail Pevzner

Audit Partner Gender and Financial Statement Comparability
By: Mansoor Afzali, Bjørn Jørgensen, and Kim Ittonen

Auditor's Response to Accruals Estimates and Audit Quality



MAHALO to the HARC 2023 Conference Organizers

Hami Amiraslani

Assistant Professor, Accounting & Control, INSEAD, France

Mark Anderson

Associate Professor, Haskayne School of Business, University of Calgary, Canada

Bok Baik

Professor, Business School, Seoul National University, South Korea

Sudipta Basu

Professor, Fox School of Business, Temple University, USA

Weili Ge

Professor, Foster School of Business, University of Washington, USA

Jeffrey Gramlich

Professor, Carson College of Business, Washington State University, USA

Audrey Hsu

Professor, College of Management, National Taiwan University, Taiwan

Boo Chun Jung

Professor, Shidler College of Business, University of Hawai'i-Mānoa, USA

Shu-hsing Li

Professor, National Taiwan University, Taipei, Taiwan

Devan Mescall

Professor, Edward School of Business, University of Saskatchewan, Canada

Hamid Pourjalali

Professor, Shidler College of Business, University of Hawai'i-Mānoa, USA

Sridhar Ramamoorti

Associate Professor, University of Dayton, USA

Carsten Rohde

Professor, Copenhagen Business School, Denmark

Christian Plesner Rossing

Associate Professor, Department of Accounting, The University of Tampa, USA

Bharat Sarath

Professor, Rutgers University, USA

Ewa Sletten

Associate Professor, Fisher College of Business, Ohio State University, USA

Jack Stecher

Associate Professor, Alberta School of Business, University of Alberta, Canada

Christopher D. Williams

Associate Professor, Ross School of Business, University of Michigan, USA

Holly Yang

Associate Professor, School of Accountancy, Singapore Management University, Singapore

For more information about HARC 2023, visit: manoa.hawaii.edu/harc.