July 15, 2020

How to get Ready for your Annual Meeting Session

Traditional Paper and Dialog Sessions

American Accounting Association
Thought Leaders in Accounting

Objectives

- Understand how the the platforms being used for Annual Meeting will support your session
- Have the ability to create and share your materials
- Outline the key dates between now and your session

How will the Annual Meeting work – virtually?

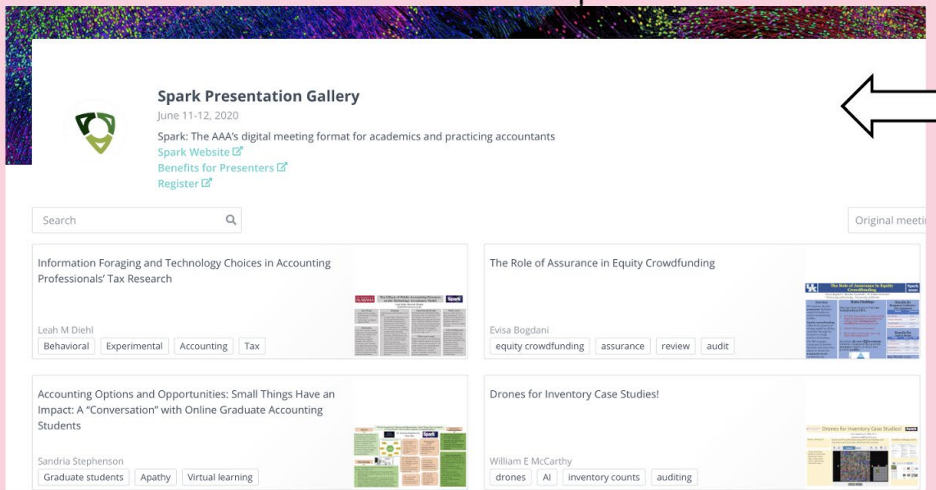
AAA Virtual Meeting: The Attendee's Perspective

Attendee

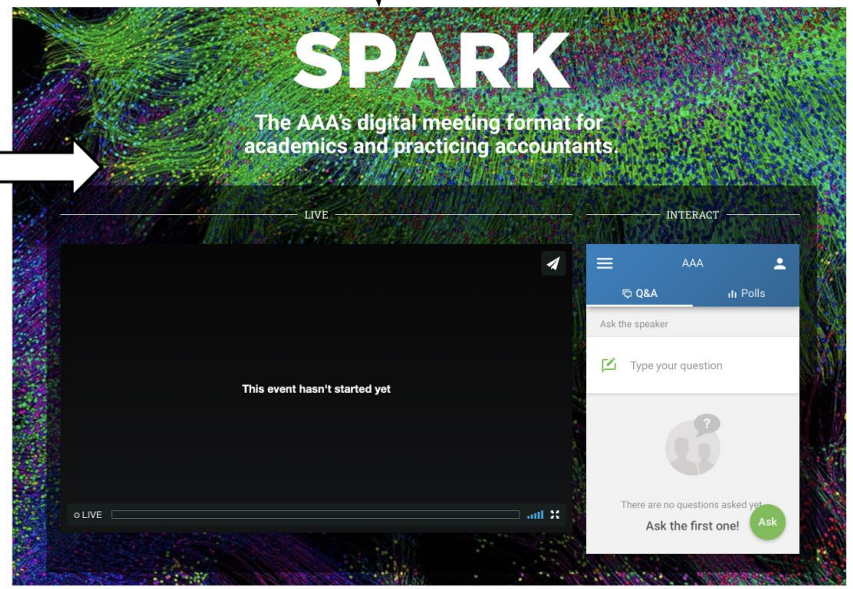
Open approximately 2 weeks before the meeting: Infographics, abstract, video, and working paper

Presentation Gallery

Morressier

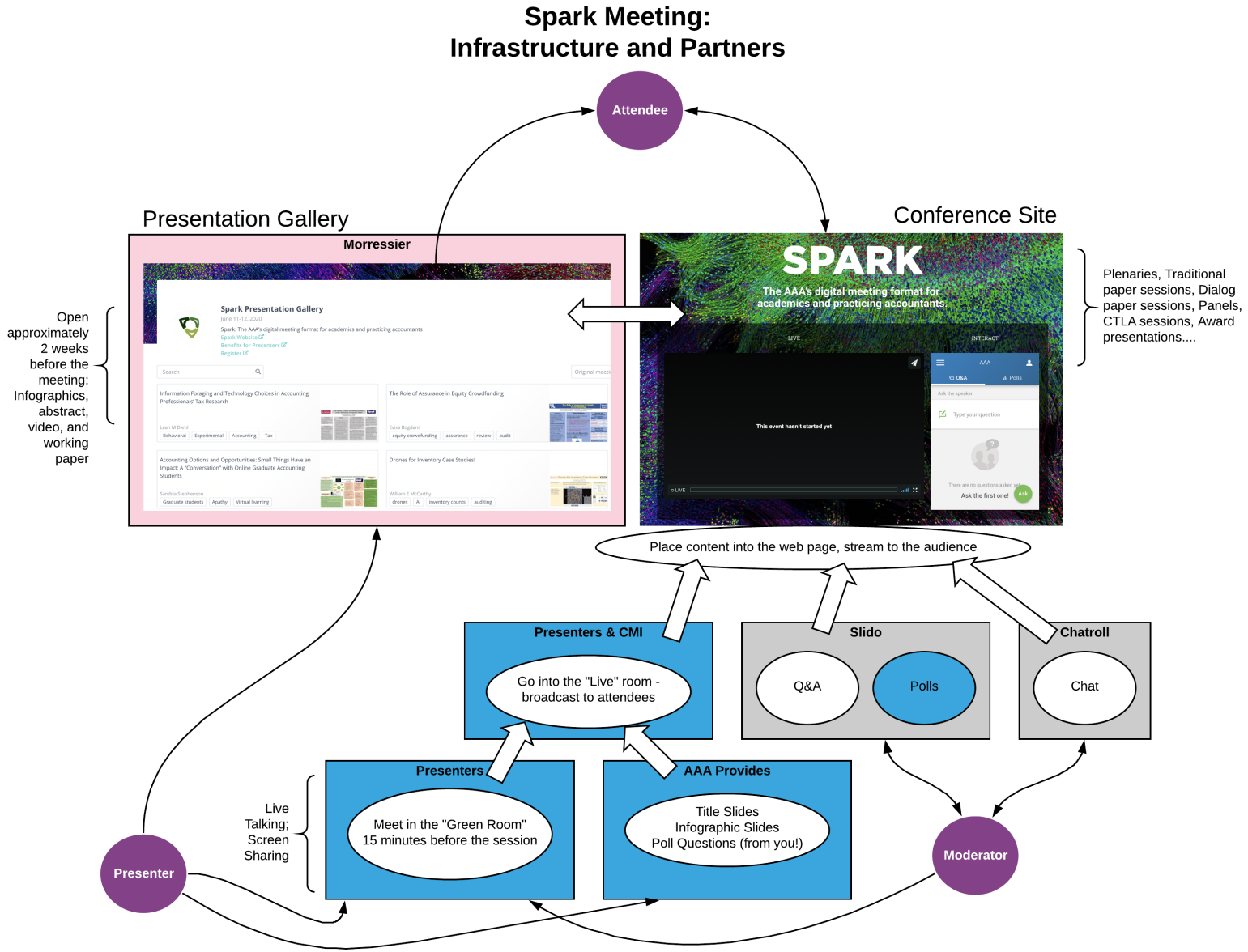


Live Conference Site



Plenaries, Traditional paper sessions, Dialog paper sessions, Panels, CTLA sessions, Award presentations....

And Presenters and Moderators will see “behind the scenes”



How will this all happen? Big picture!

- We are finalizing the program – and will let you know the time of your presentation by the end of next week
- You will submit your content to the Presentation Gallery, hosted by Morressier
- You will provide questions (more on that in a moment)
- We will create a detailed “script” for the session – and provide it to all presenters

Presenter To Dos:

By July 21

A. Submit to the Presentation Gallery

1. Create Account Profile using the unique link to the AAA Presentation Gallery you received on July 13 (Monday). Then you can…
2. Design and upload your Infographic
3. Record a short (< 10 minute) video of your paper's highlights and upload as a mp4 or MOV
4. Upload working paper, abstract/presentation description, keywords for searches, and/or additional materials

B. Submit your polling question and – for dialog sessions, your 2 moderator questions

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3. Use the link in the email you received with these instructions

C. Register for the meeting

Week of August 3

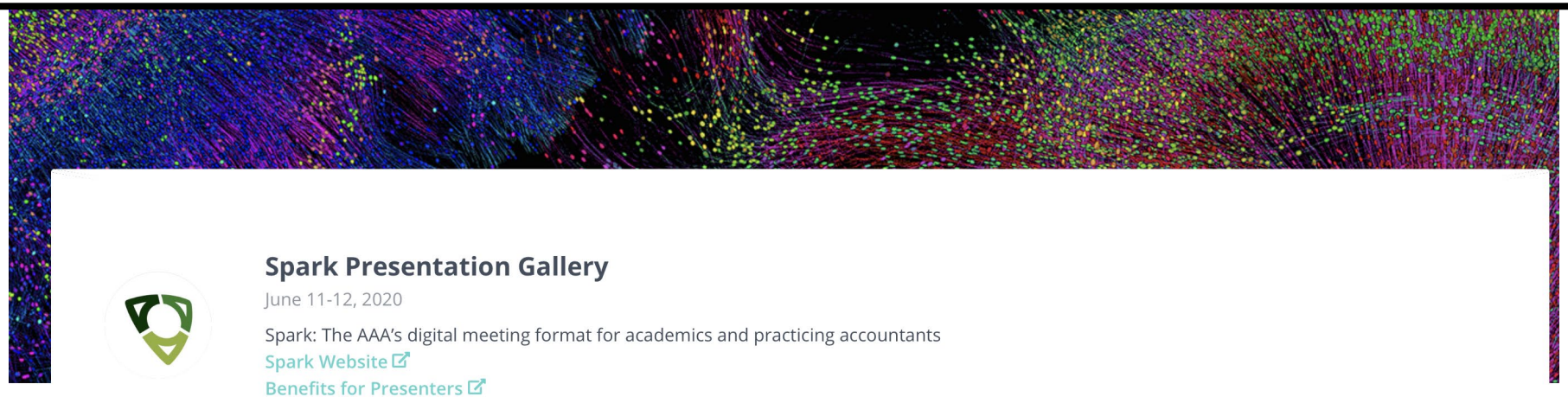
Rehearsal in the platform – AAA will be emailing you to schedule.

August 10-13

Look great and arrive 15 minutes early for your session. Enjoy the live Q&A interaction – being recorded so more can benefit!

For Resources:
https://aaahq.org/Meetings/2020/Annual-Meeting

The Presentation Gallery



Spark Presentation Gallery

June 11-12, 2020

Spark: The AAA's digital meeting format for academics and practicing accountants

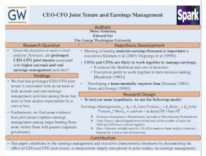
Spark Website

Benefits for Presenters

Register

Search | Original meeting | Session | Topic

CEO-CFO Joint Tenure and Earnings Management



Mona Almatouq

Hospital Financial Resources and Patient Quality

Roger W Mayer

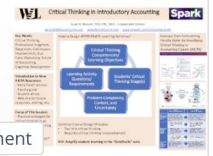
Medicare Cost Report | Value Based Costing

A Data Visualization Workshop

Gail Hoover King

Communication | Business Communication

Critical Thinking in Introductory Accounting



Susan Wolcott

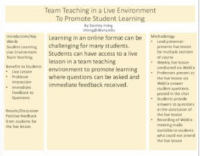
Critical Thinking | Professional Judgment

Accounting Conservatism in the Property-Liability Insurance Industry

Juan Zhang

Ex-ante conservatism | Ex-post conservatism

Team Teaching in a Live Environment to Promote Student Learning

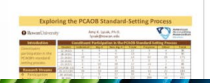


Stanley Hong

Controlling Shareholder Stock Pledge, Aggravated Expropriation and Corporate Acquisitions

A Word of Caution to Students: Public Accountant Perceptions of Alternative Work Arrangements

Exploring the PCAOB's Standard-Setting Process



The Role of Assurance in Equity Crowdfunding

Evisa Bogdani

equity crowdfunding | assurance | audit | review | management certification | capital | startups

Abstract Save | 79 Views

Evisa Bogdani, Monika Causholli*, W. Robert Knechel‡*
**University of Kentucky, ‡University of Florida*

Overview

We examine whether **assurance** facilitates capital formation in equity crowdfunding market.

Equity crowdfunding refers to the process of raising capital by selling securities through the internet to a large number of investors.

The SEC requires companies to disclose financial statements *but*

Main Findings

Startups that choose to hire **an independent CPA** :

- Are 81% more likely to achieve their target fundraising vs startups that only provide **management-certified** financial statements.
- Attract 81% more investors.
- Raise 69% more funds, over and above the target level.

Investors ***do not differentiate*** between companies that provide **reviews** relative to those that

Results H1

Management Certification / CPA_Engagement

Success	Assurance
Pr_Success	0.594*
Amount of Funds	0.528***
Excess Funds	0.915**
Number of Investors	0.594***

Results H2

Audit vs Review

Variable	Review	Audit
Pr_Success	0.585*	0.753
Amount of Funds	0.508***	0.876***
Excess Funds	0.887***	1.287***

raising capital by selling securities through the internet to a large number of investors.

The SEC requires companies to disclose financial statements *but* allows to choose the **assurance level**: *certification by management, or an audit or review by an independent accountant.*

- Attract 81% more investors.
- Raise 69% more funds, over and above the target level.

Investors ***do not differentiate*** between companies that provide **reviews** relative to those that provide **audits.**

Results H2

Audit vs Review

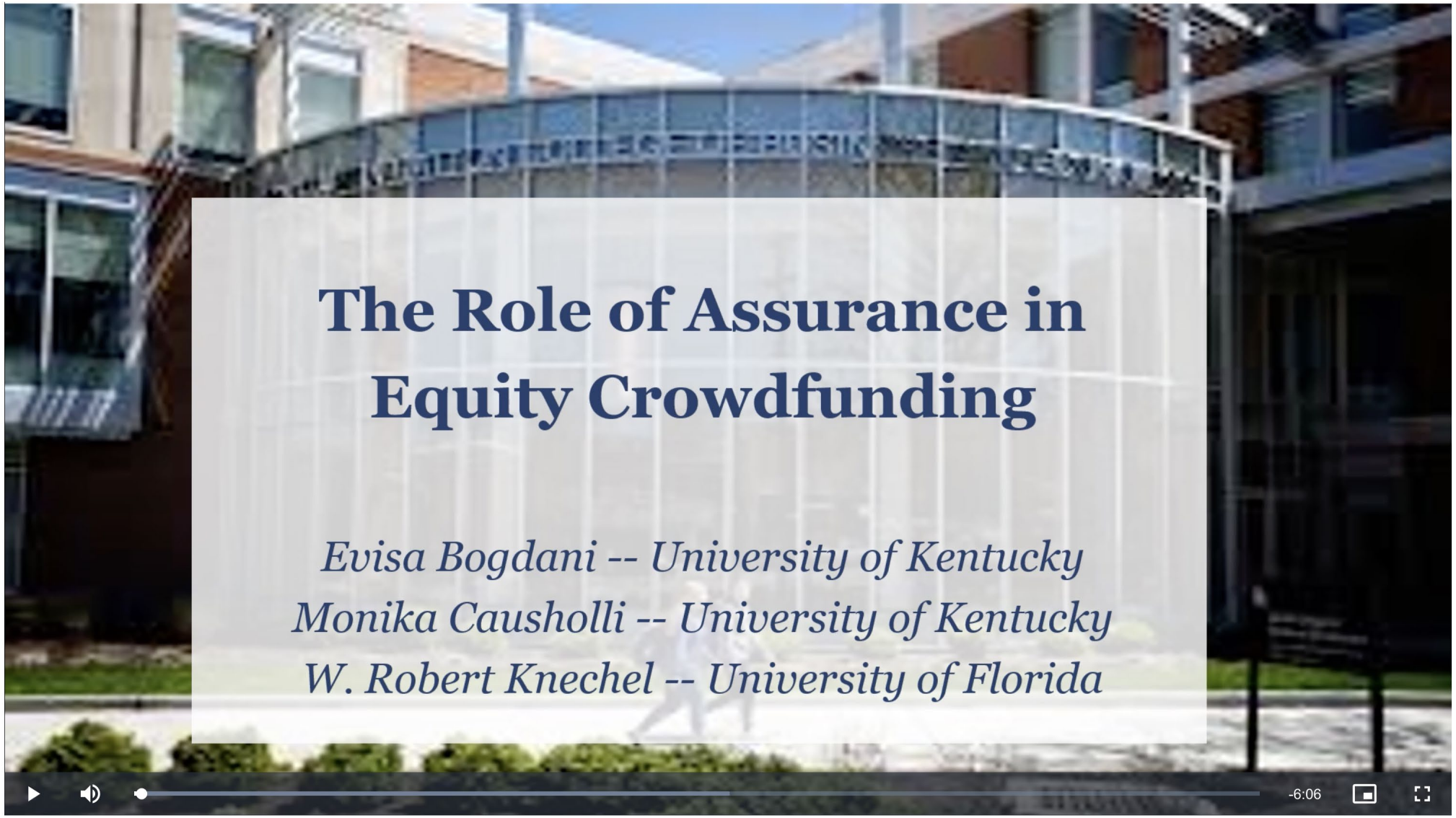
Variable	Review	Audit
Pr_Success	0.585*	0.753
Amount of Funds	0.508***	0.876***
Excess Funds	0.887***	1.387***
Number of Investors	0.549***	0.963***

Key Words: equity crowdfunding, assurance, audit, reviews, capital, startups, finance

Download © License info DOI Link

Video Presentation

Video Presentation



Next submiss

Creating your infographic: What should it be?

- Focus on the results and the key take aways
- You want it to share the main points – and to encourage the reader to dig deeper
- Think about sharing this with people less familiar with research

https://aaahq.org/Meetings/2020/Annual-Meeting/Presenter-Resources-Infographic

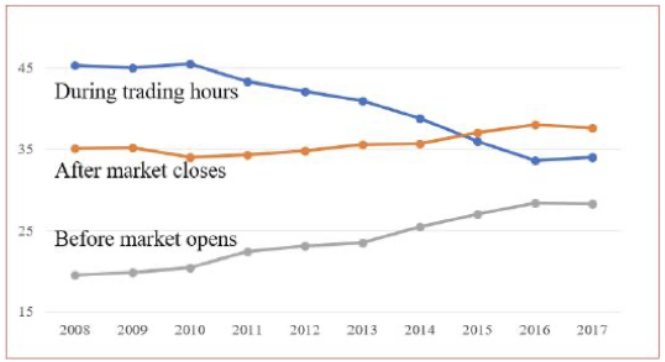
Hiding or Helping? Determinants and Consequences of the Timing of Conference Calls

Sudipta Basu; Zhongnan (Tracy) Xiang
Temple University

Motivation

A real-world example: Lockheed Martin

2019 Q4: 11 a.m. earnings call
2013 Q4: 3 p.m. earnings call
2006 Q4: 5 p.m. earnings call
↔ pre-market earnings releases



Why do we care

Conference calls are important disclosure venue – future-oriented discussion, interactive nature, the ability to move the market.

Conference call setting is useful to test strategic timing – periodically (quarterly) held, variation in both time series and cross-sections.

Determinants

Three timing choices:
- Regular trading hour
- Before market opens
- After market closes

Multinomial logit model

	News content (backward looking)	News content (forward looking)	News uncertainty
Proxy	|Earnings surprise|	|Tone of forward-looking statements|	Textual uncertainty score
Statistical significance	Yes	Yes	Yes
Economic significance	BMO: 0.8% AMC: 1.2%	BMO: 0.7% AMC: 1.4%	BMO: 0.3% AMC: 0.4%
Implications	Helping	Helping	Helping

Consequences

Event study on the "scheduling" day

Switching from BMO to AMC → Higher trading volume
Switching from BMO to AMC → Lower trading volume
Switching from BMO to AMC → Lower trading volume

Main findings

Why do firms hold earnings calls differently (during morning/daytime/evening)?

↓ Universe sample

Firms with more extreme (either good or bad) and uncertain news tend to hold conference calls outside trading hours, especially in the evening.

How do investors interpret and react to firms' call timing choices?

↓ Switching sample

Abnormal trading volume is lower when the market is notified of an upcoming earnings call switching from outside to during trading hours.

Implications

Firms hold conference calls outside trading hours to help investors understand extreme news; investors infer earnings news from firms' timing decisions.

Contact: sudipta.basu@temple.edu; tracy.xiang@temple.edu

CEO Gender, Government Ownership, and Firm Performance: Evidence from China

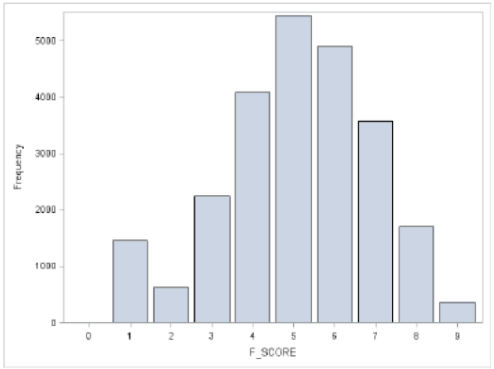
Hanchen Li & Xiaochuan Tong
(Beijing Jiaotong University, University of Massachusetts Boston)
Contact: Xiaochuan.Tong001@umb.edu

American Accounting Association
Gender Issues and Worklife Balance

Research Question:
What is the joint impact of CEO gender and government ownership on firm performance?

Why in China:
Presence of state-owned enterprises (SOEs) (20%-35%)

Why important?
Contributes to the literature on:
- Gender Issues
- Corporate Governance
- Government Ownership



F_SCORE Distribution

Methods:
- Panel regression with industry-year fixed effects
- Subsample tests
- Heckman Selection Model
- Propensity Score Matching (PSM)
- Analysis of Transition firms

Why this happens?

(1) Female CEOs are better at communication, therefore better take advantage of political resources of SOEs.

(2) The CEO turnover is less sensitive to firm performance in SOEs. Female CEOs prefer less pressured work environment.

(3) Working in SOEs is more stable and less competitive, which is particularly good for female CEOs to explore their managerial skills.

Main Finding:
Female CEOs ***outperform*** male CEOs under government ownership in terms of firm performance

Relevant to CEOs, directors, policy makers.

Raising Concerns:
- Underrepresentation of female CEOs in China (5%).
- While female CEOs outperform in SOEs.
- **ACTIONS** should be taken to address this socio-economic issue.

YouTube

Search

How to create a better research poster in less time (including templates) — #betterposter PART 1

490,016 views • Mar 25, 2019

8.9K 220 SHARE SAVE

www.youtube.com/watch?v=1RwJbhkCA58

Creating your infographic: How can you do it?

- We have resources on the Annual Meeting page
- You can create them in PowerPoint – and there are templates
- You can create with graphics tools, online sites…
- Just be sure to save as PDF

https://aaahq.org/Meetings/2020/Annual-Meeting/Presenter-Resources-Infographic

School Logo

Infographic Title-Research

Author's Name/s

Address/es

Introduction/Key Words

Objective/Aim/ Benefit to Accounting

Methods

Results

Conclusion

Acknowledgements/ About the Author

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Main Finding translated into plain English/graphs/pictures. Emphasize the important.

Results/Conclusion

Acknowledgements/ About the Author(s)

School Logo

Infographic Title

American Accounting Association Virtual Annual Meeting
CTLA Conference on Teaching and Learning in Accounting

Author's Name/s

Address/es

Introduction/ Key Words

Objective/Aim/ Benefit to Accounting

Results/Discussion

Main Finding translated into plain English/graphs/pictures. Emphasize the important.

Extra Tables/Figures

REGISTRATION
HOME
SUBMISSIONS
PROGRAM
CTLA
REGISTRATION INFORMATION
OUR PARTNERS
VOLUNTEER OPPORTUNITIES
SPEAKERS
PRESENTER BENEFITS
PRESENTER RESOURCES: VIDEO
PRESENTER RESOURCES: INFOGRAPHIC

VIDEO RESOURCES

Record a no more than 10-minute video in mp4 or MOV format about your presentation. The video should cover the key highlights of your presentation and why you did it.

There are many ways to do a short video: a saved Zoom recording or a voiceover PowerPoint saved as an mp4 or MOV. How-to resources are listed below. AAA will also post tech support hours to answer your questions.

During your uploading process to AAA's Presentation Gallery, you will be asked to upload your infographic, your short video in mp4 or MOV format, a brief description/abstract of your session, key words/#hashtags for your presentation, plus any other materials you want to share (i.e., working paper, presentation slide deck, handout, dataset, website url, tools list, etc.). You can post updates/revisions to AAA's Presentation Gallery until July 21.

Beginner Resources

How to Create your mp4 Video using Zoom-pc or Mac

How to Create a Voice over PowerPoint mp4 video Presentation using the Recording Feature for Spark-pc

How to create screencapture videos-Mac

How to create videos using iMovie-Mac

How to Record Yourself in PhotoBooth-Mac

How to convert file formats, i.e. .MOV to .mp4-Mac

Options for Recording Videos by Wendy Tietz, Jennifer Cainus, and Tracie Miller Nobles [**Handout**]

How to Use PowerPoint Recording to create a Video by Wendy Tietz, Jennifer Cainus, and Tracie Miller Nobles [**Handout**]

Using Zoom for office hours or Class (Zoom basics) by Wendy Tietz, Jennifer Cainus, and Tracie Miller Nobles [**Handout**]

Advanced Resources

Coursera's Home Video Production Toolkit

Example:

Student Success Tips using Zoom and a Powerpoint slide Virtual Background

CTLA Resources

CTLA Webinar July 9, 2020

When you submit

- The URL provided is *only* for the submitter
  - You will be able to add your co-authors – but they will use a different URL to create their accounts (coming after the Presentation Gallery is open – anticipated July 28)
- Public or Private?
  - When the Gallery opens, it will be available only to registrants
  - Therefore, when you upload to Morressier, make your materials PUBLIC – no one will be able to see anything if you choose private
  - 60 days after the meeting, the Gallery will be open to anyone –
    - Gives visibility to your work
    - And yet, if you don't want it to be available, we will remind you to make yours private a few days before

Program Layout for Paper Sessions – 4 days

	DAY 1															
Time Slot/Room	Rm 1	Rm 2	Rm 3	Rm 4	Rm 5	Rm 6	Rm 7	Rm 8	Rm 9	Rm 10	Rm 11	Rm 12	Rm 13	Rm 14	CTLA 1	CTLA 2
11-12	Plenary 1															
12-12:30	Break and Awards															
12:30-1:30	1	2	3	4	5	6	7	8	9	10	11	12	13	14	C1	C5
1:30-2	Break and Awards															
2-3	11	12	13	14	15	16	17	18	19	20	21	22	23	24	C2	C6
3-3:30	Break and Awards															
3:30-4:30	21	22	23	24	25	26	27	28	29	30	31	32	33	34	C3	C7
4:30-5	Break and Awards															
5-6	31	32	33	34	35	36	37	38	39	40	41	42	43	44	C4	C8

Legend

Concurrent regular, dialogue and panel sessions

CTLA sessions

What will happen in each session? We have "scripts"

Session Template: Concurrent Paper Session (60 minutes)
Session Title:
Date:
Time slot (eastern): 10 am
Room Setup
Zoom default mode: Active Speaker View
Poll, Chat, Q&A

NOTE: Yellow highlight is showing what each author will provide (when this goes to them, they'll see their responsibilities)

Start Time	End Time	Poll?	Activity	People	URL	Files	Share Screen or CMI Projects?	Poll Question
-15			Make title screen active for attendees			Title Screen	CMI projects	
- 15	-5		Meet in the Green Room	All 4 presenters, 4 discussants, the moderator	Zoom URL			
-5			Tech moves all presenters to live room: All Speakers muted Sound to audience is off					
-2	+3	Q1	Activate – keep active until + 3				Chime + CMI Activates	Are you planning on attending all of this session? Yes/No
			Countdown from Staff When live, sound to audience is on				CMI Gives	
-2	Start		Housekeeping	Video		Housekeeping video	CMI Runs	
Start	+2		Welcome	Moderator		Title slide – Papers and authors	CMI Runs	

1

Start Time	End Time	Poll?	Activity	People	URL	Files	Share Screen or CMI Projects?	Poll Question
+ 2	+15	Paper 1 Presentation: *Title, Presenter*						
+ 2	+ 5		Elevator Pitch	Author 1		Infographic #1	CMI Runs	
+5	+10		Discussant Comments	Discussant 1		Discussant Slides	Discussant Shares screen	
+10	+15		Interactive discussion			Infographic #1	CMI Runs	
+10	+12	Q2					Chime + CMI Activates	Question re Paper 1
+ 15	+28	Paper 2 Presentation: *Title, Presenter*						
+ 15	+ 18		Elevator Pitch	Author 2		Infographic #2	CMI Runs	
+18	+23		Discussant Comments	Discussant 2		Discussant Slides	Discussant Shares screen	
+23	+ 28		Interactive discussion			Infographic #2	CMI Runs	
+22	+25	Q3					Chime + CMI Activates	Question re Paper 2
+ 28	+41	Paper 3 Presentation: *Title, Presenter*						
+ 28	+ 31		Elevator Pitch	Author 3		Infographic #3	CMI Runs	
+31	+36		Discussant Comments	Discussant 3		Discussant Slides	Discussant Shares screen	
+36	+ 41		Interactive discussion			Infographic #3	CMI Runs	

Dialog Sessions

Session Template: Concurrent Dialogue Session (60 minutes)
Session Title:
Date:
Time slot (eastern): Start
Room Setup
Zoom default mode: Active Speaker View
Poll, Chat, Q&A

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Start Time	End Time	Poll?	Activity	People	URL	Files	Share Screen or CMI Projects?	Poll Question
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Start	+2		Welcome	Moderator		Title slide – Papers and authors	CMI Runs	
+ 2	+11	Paper 1 Discussion: *Title, Presenter*						

Start Time	End Time	Poll?	Activity	People	URL	Files	Share Screen or CMI Projects?	Poll Question
+ 2	+ 5		Elevator Pitch	Author 1		Infographic #1	CMI Runs	
+5	+11		Moderator-led discussion	Moderator				
			Author Provided Questions: 1. 2.					
+5	+7	Q2					Chime + CMI Activates	Question re Paper 1
+ 11	+20	Paper 2 Presentation: *Title, Presenter*						
+ 11	+ 14		Elevator Pitch	Author 2		Infographic #2	CMI Runs	
+14	+20		Moderator-led discussion	Moderator				
			Author Provided Questions: 1. 2.					
+14	+16	Q3					Chime + CMI Activates	Question re Paper 2
+ 20	+29	Paper 3 Presentation: *Title, Presenter*						
+ 20	+ 23		Elevator Pitch	Author 3		Infographic +3	CMI Runs	
+23	+29		Moderator-led discussion	Moderator				
			Author Provided Questions: 1. 2.					
+23	+25	Q4					Chime + CMI Activates	Question re Paper 3
+ 25	+34	Paper 4 Presentation: *Title, Presenter*						

Presenter To Dos:

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https://aaahq.org/Meetings/2020/Annual-Meeting

Important URLS

Resources

- AAA website:
  - https://aaahq.org/Meetings/2020/Annual-Meeting
- Annual meeting website for poster help:
  - https://aaahq.org/Meetings/2020/Annual-Meeting/Infographic-Poster-Resources
- Videos resources:
  - https://aaahq.org/Meetings/2020/Annual-Meeting/Video-Resources

Submit your questions

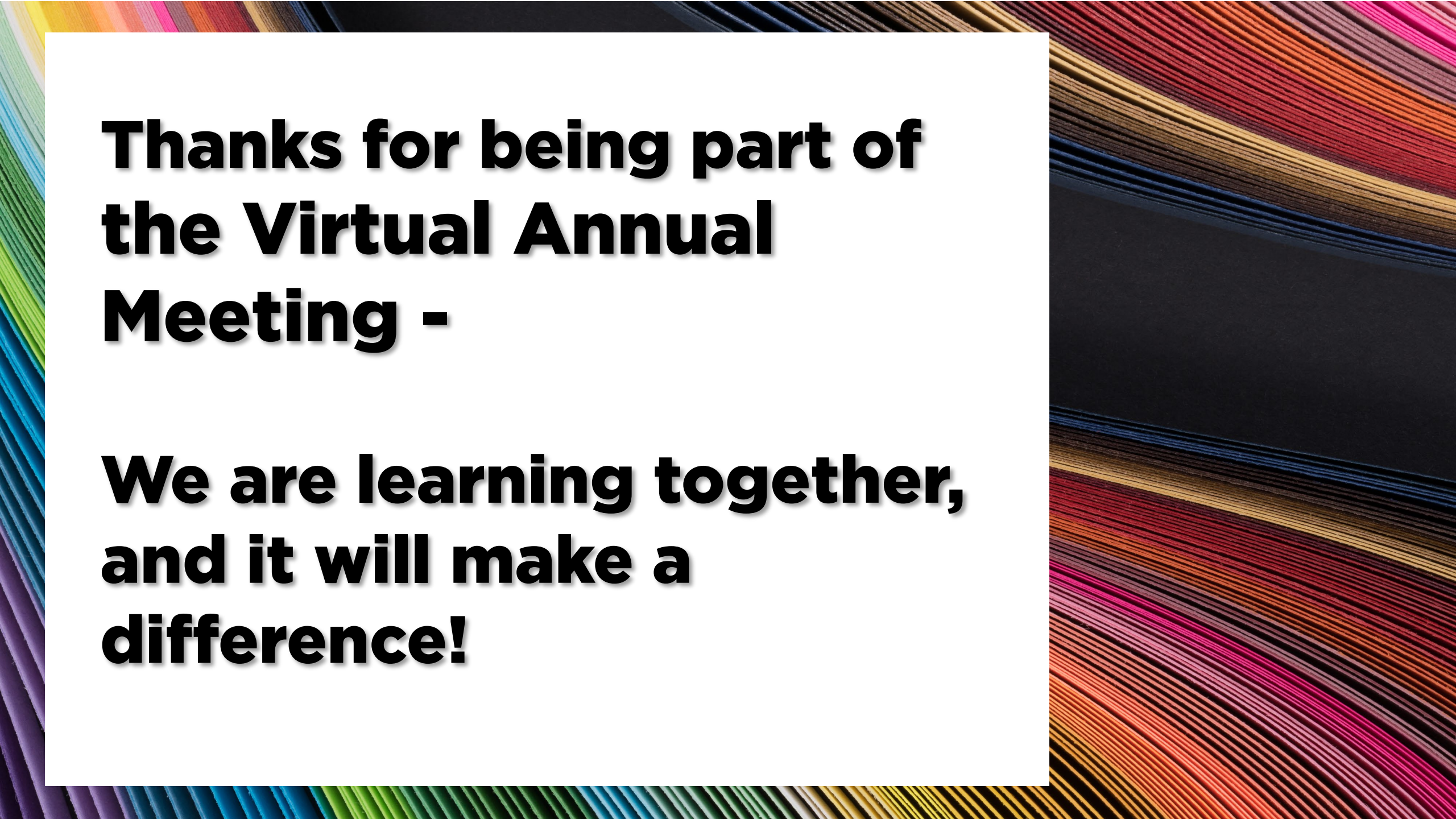
- Traditional Paper Sessions: Submit 1 poll question for the audience
  - https://www2.aaahq.org/am/cpe/index.cfm
- Dialog Paper Sessions: Submit 1 poll question for the audience, and 2 questions for the moderator to ask about your paper
  - https://www2.aaahq.org/am/modquestions/index.cfm

Submit to the Presentation Gallery, hosted by Morressier

- Follow the link in the email you received

Volunteer Opportunities

- There are still opportunities to be a moderator and/or discussant!


Thanks for being part of the Virtual Annual Meeting -
We are learning together, and it will make a difference!

Questions?

If you think of more, email Stephanie Glaser
stephanie@aaahq.org