

Spark

June 11-12, 2020

The inaugural
virtual meeting
for academics
and practicing
accountants



**American
Accounting
Association**



#AAA2020SPARK



American Accounting Association

Gender Issues and Worklife Balance



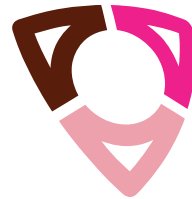
American Accounting Association

Mid-Atlantic



American Accounting Association

Ohio



American Accounting Association

Public Interest



American Accounting Association

Southeast



American Accounting Association

Western

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Welcome from the Mid-Atlantic Region

Greetings, Colleagues and Friends!

Welcome to SPARK, the brand-new on-line Conference that is surely ground-breaking and might lead the way for accounting scholars' future intellectual pursuit!

This is a year full of uncertainties and challenges. Given the global pandemic situation and the social disturbance looming around, I guess all of us would appreciate a venue where we can just calm down, interact with colleagues, focus on our researches and teachings, and simply resume our position as a faculty member and an accounting researcher. I know I do! SPARK is just such a venue. While we will not have the face-to-face interaction with colleagues, the intellectual stimulation is really the essence of our profession. We hope SPARK is contributing to keep the spirit going and flying even higher.

This on-line Conference features plenary sessions, discussion sessions with paper presentations, teaching and learning sessions, and CPE credit hours. On-line social hours, hopefully, will further brighten up the interactions among friends and colleagues, new and old. Yes, new friends indeed! Thanks to SPARK, we now have the opportunities to reach out to colleagues from five different regions/sections. I will encourage everyone to get fully engaged, be critical to others' research ideas like you would in a conference, be open-minded to listen to colleagues' suggestions like you would in a conference, and be jelly and friendly even more than you would in a conference, after all, you have the comfort of being at your own house....

Organizing a conference requires a lot of time and dedication; consolidating five conferences into one with a format that has never been experienced before multiplies the efforts by many times. Our salute first goes to the organizers and staff members at the AAA headquarter, an on-line meeting venue like SPARK would not be possible without their dedicated work and leadership. Regionally, I would like to thank the many liaisons and reviewers from the Mid-Atlantic region. I would like to especially thank Dr. Arundhati Rao for serving as the Program Chair in the Mid-Atlantic Regional Conference, Dr. Jacob Peng for serving as the Paper Chair, Dr. Veronica Paz for servicing as the Assistant Paper Chair, and Dr. Seven Balsam for organizing the Doctoral Consortium.

Is SPARK a one-time unique experience or the beginning of a new era still remains to be seen. One thing is certain in this uncertain period of time, the accounting scholars' intellectual capital needs an outlet; and given the proper outlet, the intellectual stimulation will turn challenges into opportunities. Let's spark, and let the sparkles lead the way!

Sincerely,

Kang Cheng
President, Mid-Atlantic Region
Morgan State University

Welcome from the Ohio Region

On behalf of the officers of the Ohio Region, I would like to welcome you to 2020 Ohio Region Meeting through SPARK.

2020 has been an extraordinary year, presenting unprecedented challenges for all of us. I truly appreciate your participating in our meeting, which is an innovative and thoughtful experiment that we look forward to embarking on. Combining the strengths of several regions and sections, this meeting will provide you with more benefits and opportunities through a virtual conference platform and a virtual presentation gallery.

- As a presenter, you can reach a wider, global audience with more opportunities to engage dynamic conversations with participants. Your presentation will have an increased presence, keep longer availability in the gallery, and be more searchable and citable.
- As a participant, you can obtain access to a wider range of topics and sessions, which are shared in several different modes. These allow you to participate in a more flexible and personalized way. Moreover, you can listen to the keynote speakers outside of Ohio and attend the teaching/research/technology panels that are hosted by experts across regions and sections.

By the way, do not miss the Ohio Region's Block Party at the end of Thursday to unwind and catch up with colleagues virtually!

I want to give my sincere thanks to the national leadership of AAA, who has put tremendous effort into developing our meeting into this new model. Thank the authors, reviewers, section liaisons, discussants, moderators, panelists, guest speakers, AAA national staff, and various committee chairs and members who are involved in this meeting—without you, we could not be where we are now.

My thanks also go to our program committee: Program Chair, Aaron Wilson, Paper Chair, Karin Petruska, and Assistant Paper Chair, Paulina Kassawat, along with Jean Thompson in the AAA national office, for all of the time, effort, and dedication each of you put into getting the program ready.

Of course, my thanks to all of YOU who participate today and tomorrow. I am very optimistic and excited that with your participation and the power of digital gathering, our meeting can set our Ohio Region up to strengthen our community and elevate the practices that make us proud.

Our Program Committee has also developed several outstanding research and teaching panels. In addition, Co-Chairs Drew Sellers and Darren Roulstone have put together a great program for our Fifth Ohio AAA Doctoral/New Faculty Consortium, which includes discussions led by senior researchers and master teachers.

The Program Committee has worked diligently with the national AAA office and many Ohio's leaders to provide an impressive array of plenary speakers. On Friday morning, we will hear from Scott Wiley and Ann C. Dzurainin during the opening plenary sessions. Scott, President and CEO of the OSCP, will once again share his insights about the current state of the accounting profession in Ohio and its future perspective. Ann is a master teacher and will speak on innovative ways to incorporate data analytics into the curriculum to meet the demand of the market. At lunch on Friday, we will hear from Kim Greeno, Jennifer McFarland, and Ryan M. Sabol from the Ohio Department of Taxation on their views of various Ohio tax issues. Finally, Marc Rubin, our current AAA President, will provide his insights on transformations that will take us to a prosperous society.

Wei Li
President, Ohio Region
University of Akron

Welcome from the Public Interest and Gender Issues and Worklife Balance Sections

Welcome to the 2020 Joint Midyear Meeting of the Public Interest and Gender Issues & Worklife Balance Sections

Dear members of PIS and GIWB:

This joint meeting of our two sections provides an opportunity to explore mutual interests, foster collaborative scholarly relationships, and make new friends. Although we must remain physically apart for this virtual meeting, our goal is to bring people together. We have a program of excellent papers and speakers with interesting things to say. Please be sure to attend our Friday evening sessions with our outstanding plenary speaker, Nick McGuigan, and then plan to stick around for a joint PI/GIWB virtual “block party/happy hour” to follow! Let’s enjoy our virtual time together and have some fun.

Sincerely,

Nancy L. Harp
Midyear Conference Coordinator for GIWB
Clemson University

Paul F. Williams
Midyear Conference Coordinator for PIS
North Carolina State University

Welcome from the Southeast Region

Welcome to the history-making American Accounting Association's first Spark conference!

We are thankful to the AAA for providing us with this alternative format for our spring meetings that were cancelled due to the Covid-19 epidemic. Here you will find 200 presentations by authors whose original research was accepted for presentation at the conference before the cancellation. When you registered for the meeting, you were directed to the research infographics for the different presentations that would enable you to choose the live sessions that you want to attend. Spread over June 11 and 12 the research sessions are available between 11 am–6:15 pm. Between 6:15 pm–7:15 pm on Friday, June 12, we hope you will attend the Southeast's block party. Our incoming Region President Sandria Stephenson and Paper Chair Joe Krupka will be hosting it. The block party provides an opportunity to catch up with old friends, make some new ones, and discuss any topics of your choice. You also may choose between the addresses of various business leaders. The speaker that the Southeast Region has selected is Joni Wilson Ferguson, Managing Director of Leaders Amplify and Senior Leader of Walt Disney Parks & Resorts-Consumer Insights, Measurement & Analytics whose topic is Future Forward: Prepping Tomorrow's Leaders Today, which is always at the forefront of the work we do as accounting educators. Besides sharing in the scholarship that makes our organization vital you can earn 10 hours of CPE credit. All this and more without even leaving home is quite the deal.

Putting together such a conference is not possible without the help of a very able team. Thank you to the Southeast Region leadership team: Sandria Stephenson, Kennesaw State University, President-Elect, Christine Jonick, University of North Georgia, Paper Chair; and Joseph Krupka, Florida State University, Assistant Chair; Phillip Njoroge, Coastal Carolina University, DSFI Coordinator; and Emma Cole, Tuskegee University, Assistant Paper Chair. "Thank you" also to the countless volunteers for reviewing papers and to all the presenters, moderators, panelists, and sponsors. Last but most assuredly not least is my appreciation to the staff at the American Accounting Association for handling all the details necessary for a successful conference.

Thank you for attending the Spark Conference. The American Accounting Association would not exist without dedicated academic accountants such as you. I hope you enjoy the conference.

Karen Bradshaw McCarron, Ph.D.
President, Southeast Region
Georgia Gwinnett College

Welcome from the Western Region

Dear Western Region Colleagues,

When I reflect on the past few months in the academy, upheaval, rapid pivoting, flexibility and community come to mind. This Spark Conference represents all of that and more.

Where our journey started

Following the theme of the 2019 Annual Meeting: Bold Transformations Toward A Prosperous Society, the structure of our region's meeting entitled 2020 Impact the Future Conference that was aimed at elevating the conference to be more like an Annual Meeting with a plethora of different experiences. The officer team looks forward to continuing to work on the format of that meeting to make sure that it has the right balance of opportunities to present, learn and connect for all of our members.

How our journey pivoted

As we all have experienced, COVID-19 has impacted all of us in myriad ways. For many of us, ZOOM has become a daily companion for our classes. I am amazed at the ability to flex and adapt that my colleagues around the country have exhibited!

SPARK!

This on-line conference combines the best of what all the regions and sections represented here had planned to present. I am excited that much of the work that many of you did will be included and that you will be building artifacts that will help you document your contributions in an easily and permanently accessible way.

I am also very thankful for all of the hard and innovative work that has been done by our colleagues at AAA, especially Susan Crosson.

I thank our Western region leadership for their dedicated work this year: Nancy Mangold, President-Elect and Program Chair, Benjamin Anderson, Paper Chair, Christine Kuglin, Assistant Paper Chair and Lucile Faurel, DFSI coordinator.

I also thank Gabriel Saucedo and Maria Rykaczewski, our awards committee chairs.

I hope to see you at the virtual party on Thursday, June 11. Christine and I look forward to chatting with all of you!

In closing, I recognize that all of us have had to cope personally and help support our students through the tragic murder of George Floyd. My hope is that we as a society make significant headway in understanding systemic racism and eradicating it. And that we all are deeply reflective of our own biases and how they hurt the people in this world that we have the opportunity to share life with.

Sincerely

Robin Clement
President, Western Region
University of Oregon

Gender Issues and Worklife Balance Section Officers

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Derek W. Dalton, Clemson University

President-Elect

Natalie T. Churyk, Northern Illinois University

Past President

Donald L. Ariail, Kennesaw State University

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Nancy L. Harp, Clemson University

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Donald L. Crumbley, Texas A&M University–Corpus Christi

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Ellen D. Bartley, Farmingdale State College, SUNY

For a complete listing of 2020 Gender Issues and Worklife Balance Section Leadership, please see:
aaahq.org/m/20GIWBDir

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Arundhati Rao, Towson University

Past President

Nancy Uddin, Monmouth University

Council Representative

Ramesh Narasimhan, Montclair State University

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Arundhati Rao, Towson University

Paper Chair

Jacob Peng, Robert Morris University

Assistant Paper Chair

Veronica C. Paz, Indiana University of Pennsylvania

Doctoral/New Faculty Consortium Chair

Steven Balsam, Temple University

For a complete listing of 2020 Mid-Atlantic Region Leadership, please see
aaahq.org/m/20MADir

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Aaron Wilson, Ohio University

Past President

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2020 Ohio Region Meeting Program Committee

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Aaron Wilson, Ohio University

Paper Chair

Karin Petruska, Youngstown State University

Assistant Paper Chair

Maria Paulina Kassawat, Youngstown State University

Doctoral/New Faculty Consortium Chair

Jennifer Sustersic Stevens, Ohio University

For a complete listing of 2020 Ohio Region Leadership, please see
aaahq.org/m/20OHDDir

Public Interest Section Officers

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For a complete listing of 2020 Public Interest Section Leadership, please see:

aaahq.org/m/20PIDir

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Past President

Charlene Spiceland, Simmons College

Council Representative

Eric D. Bostwick, University of West Florida

2020 Southeast Region Meeting Program Committee

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Sandria Stephenson, Kennesaw State University

Paper Chair

Christine Jonick, University of North Georgia

Assistant Paper Chair

Joseph Krupka, Florida State University

Doctoral Student/Faculty Interchange Organizer

Phillip Njoroge, Coastal Carolina University

For a complete listing of 2020 Southeast Region Leadership, please see
aaahq.org/m/20SEDir

Western Region Officers

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Robin Clement, University of Oregon

President-Elect

Nancy Mangold, California State University, East Bay

Past President

Angela Woodland, Montana State University

Council Representative

David DeBoskey, San Diego State University

2020 Western Region Meeting Program Committee

Program Chair

Nancy Mangold, California State University, East Bay

Paper Chair

Benjamin Anderson, San Jose State University

Assistant Paper Chair

Christine Kuglin, Eastern Washington University

Doctoral Student/Faculty Interchange Organizer

Lucile Faurel, Arizona State University

For a complete listing of 2020 Western Region Leadership, please see

aaahq.org/m/20WEDir

Speaker Biographies

Joni Wilson Ferguson, Leaders Amplify, The Walt Disney Company
Future Forward: Prepping Tomorrow's Leaders Today
Thursday, June 11, 2020 11:00 am–12:00 pm Eastern

Joni Wilson Ferguson is a business veteran with more than 15 years with The Walt Disney Company. Her passion is sharing her career experiences with current and future leaders to provide perspective on leadership in demanding and growing industries. She's a high energy speaker, with an informative story-telling format that includes the impacts of leadership in your professional and personal life. Leaders Amplify is her growing leadership development and consulting company focused on transforming technically brilliant contributors into effective leaders with technical brilliance.

Yvonne L. Hinson, AICPA
CPA Evolution: Preparing for Changes in the Accounting Profession and Accounting Education
Thursday, June 11, 2020, 5:00 pm–6:00 pm Eastern

Yvonne Hinson is the Academic in Residence with the Association of International Certified Professional Accountants (AICPA); a position created to foster closer relationships with universities and faculty. She began her accounting career with Arthur Andersen. Yvonne spent most of her academic career at Wake Forest University where she served as a faculty member, Director of Graduate Studies, Director of Accountancy and Dean of Charlotte Programs. Yvonne has served on numerous academic and community committees and nonprofit boards and is a past president of the Federation of Schools of Accountancy and past chair of the AAA Membership Advisory Committee. She is currently a member of the IFAC Education Panel, IFAC Directors Panel, the Federal Government's Cost Accounting Standards Board, AACSB Accounting Accreditation Committee and AACSB Accounting Accreditation Policy Committee. Her research has been published in both academic and practitioner journals.

Plenary Keynote generously sponsored by:



Speaker Biographies

William E. McCarthy, Michigan State University
Impact the Future: Integrating Practice, Teaching, and Scholarship with Design Ideas from the Far Reaches of the Accounting Universe
Friday, June 12, 2020, 5:00 pm–6:00 pm Eastern

William McCarthy is a Professor of Accounting and Information Systems at Michigan State University. He received his Ph.D. from the University of Massachusetts, majoring in accounting and minoring in computer science. At MSU, he teaches database design and programming classes in the information systems track of their MS program in accounting, where he has won multiple teaching awards at the department, college, and university levels. Professor McCarthy's research interests center on the application of knowledge-based systems, object orientation, and database theories to the problems of building better accounting systems, and his present research focuses on (1) the development of accounting enterprise ontologies, and (2) the use of independent-view models in open value networks and blockchain environments.

Professor McCarthy worked in the Artificial Intelligence Group of Accenture where he was part of a research team that analyzed the first uses of embedded semantics for the SEC's EDGAR system. More recently, Bill has been especially active in international e-commerce standardization efforts with the United-Nations-based ebXML project. He is an editor for the ISO-based Open-EDI initiative where he was the principal architect of the accounting and economic ontology for Open-EDI (ISO 15944-4). In the area of blockchain, he is the co-editor of a developing ISO standard (ISO 15944-21) for Distributed Business Transaction Repositories and Open Value Networks. He is also a member of the board of directors for the Accounting Blockchain Coalition.

From the American Accounting Association, Bill has received the Innovation in Accounting Education Award in 2003, the Outstanding Service Award in 2007, the Outstanding Accounting Educator Award in 2008, and the Cook Prize (graduate category) in 2019. He has also served as an AAA Vice-President and as an Editor for *The Accounting Review*. He is a co-author (along with Guido Geerts and Graham Gal) of a forthcoming AAA monograph on the REA (Resource-Event-Agent) model and its use as an accounting and economic ontology.

Speaker Biographies

Nick McGuigan, Monash University

Preparing for the New World: Facilitating 2020 Vision in Business Professionals

Friday, June 12, 2020, 5:00 pm–6:00 pm Eastern

Nick is an award-winning accounting educator who works as an innovator, instigator and disruptor to create future-oriented business education programs that focus on innovation, creativity and design thinking. He has a particular passion for accountability where he co-founded The Accountability Institute—a progressive platform with an aim of fostering collaborations between art, science, technology and economics, bringing these fields into conversation to create a new language of business—a language of accountability. He researches in the areas of integrated thinking, learning technologies, holistic systems design and regenerative economics. This has led to the awarding of competitive research funds of over 1.5 million Australian dollars, including Federal State level grants in both Australia and Germany. He has published widely in international accounting and education journals, been invited to present at research centers and professional organizations in the UK, U.S., Europe, South America, South Africa, Australia and New Zealand and has received considerable international recognition for his work, the most recent being awarded a 2019 Ideas Worth Teaching Award by The Aspen Institute, New York. He instigated Monash Business School's newly created Artist-In-Residency program, conceptually designed the world's first ever accounting perfume and together with the accounting profession is embarking on research that investigates a Queer perspective of accounting. He is the International Outreach Chair for the American Accounting Association's Teaching and Learning Curriculum Section, an invited member of the newly formed European Accounting Association's Education Taskforce and Co-Chaired the Accounting and Finance Association of Australia and New Zealand, Accounting Education Special Interest Group.

Thursday, June 11, 2020

11:00 am–12:00 pm Eastern

1.01: Plenary Keynote—Southeast Region

Accounting - 1.2 CH

Moderator: Susan Crosson, American Accounting Association

Welcome

Sandria Stephenson, Southeast Region Program Chair, Kennesaw State University

Future Forward: Prepping Tomorrow's Leaders Today

Joni Wilson Ferguson, Leaders Amplify, The Walt Disney Company

12:00 pm–12:30 pm Eastern

Activity Break: Spark Platform Orientation and Raffle

Susan Crosson, American Accounting Association (Live with Chat)

12:30 pm–1:30 pm Eastern

Concurrent Sessions

2.01: XBRL in the Classroom: How to Teach XBRL

Accounting - 1.2 CH

Moderator: Susan Crosson, American Accounting Association

Christine Tan, Hunter College–CUNY

FASB Taxonomy (XBRL) Team Members

2.02: Education

Accounting - 1.2 CH

Moderator: Gail Hoover King, Washburn University

A Data Visualization Workshop

Gail Hoover King, Washburn University

Data Analytics Cases for Introductory Accounting

Wendy Tietz, Kent State University

Jennifer Cainas, University of South Florida

Tracie Miller-Nobles, Austin Community College

Drones for Inventory Case Studies!

Deniz A. Appelbaum, Montclair State University

How to Use AI Apps to Unleash the Power of Your Audit Program

Deniz A. Appelbaum, Montclair State University

Students' Perceptions of Educational Apps in the Accounting Classroom

Fang Zhao, Merrimack College

12:30 pm–1:30 pm Eastern

2.03: Auditing

Accounting - 1.2 CH

Moderator: Marie Rice, West Virginia University

Auditing with Data and Analytics: External Reviewer Perceptions of Audit Quality and Effort

Elaine G. Mauldin, University of Missouri

Scott Emmett, Arizona State University

Steve Kaplan, Arizona State University

Jeffrey S. Pickerd, The University of Mississippi

Audit Fees and Corporate Innovation

Seung Won Lee, The Pennsylvania State University Harrisburg

Hyung Tae Kim, California State University, Fresno

Sung-Jin Park, Indiana University South Bend

Brandon Byunghwan Lee, Indiana University Northwest

Litigation Risk, Financial Reporting Quality, and Critical Audit Matters in the Audit Report: Early U.S. Evidence

Valbona Sulcaj, University of Kentucky

Managerial Ability and Audit Report Lags

Yaou Zhou, Rutgers, The State University of New Jersey, Camden

Sheng Liu, Drexel University

From Audit Finding to Guilty Plea

Renee Flasher, The Pennsylvania State University Harrisburg

Christine Cheng, The University of Mississippi

2.04: Financial Accounting and Reporting

Accounting - 1.2 CH

Moderator: Sandria Stephenson, Kennesaw State University

Do Executives Have Fixed Effects on Firm-Level Stock Price Crash/Jump Risks? Evidence from CEOs and CFOs

Jiaxin Liu, Morgan State University

Yu Zhou, Guangdong University of Finance and Economics

Generalist CEOs, Management Risk and Internal Control Weaknesses

Xiaolu Xu, University of Massachusetts Boston

The Determinants and Consequences of Finance Committee Use

Eunju (Ivy) Lee, Temple University

Sudipta Basu, Temple University

CEO Horizon Problem and Characteristics of Board of Directors and Compensation Committee

Ruonan Liu, University of the Pacific

Zhenfeng Liu, University of Michigan–Flint

Is Firms' Social Media Engagement Informative about Firm Performance?

Atul Singh, The George Washington University

Thursday, June 11, 2020 (continued)

12:30 pm–1:30 pm Eastern

2.05: Public Interest

Accounting - 1.2 CH

Moderator: Paul Williams, North Carolina State University

Is All Controversy Created Equal? A Framework for Research on Controversial Industries

Jacob Lennard, University of Central Florida

Public Accounting Firm Reputation and Status Incentives for Employee Benefit Plan Audit Quality

Matthew Reidenbach, James Madison University

Pulling at the Boundaries: Boundary Work and the Auditing of Government Advertising in Ontario

Mitchell Stein, Western University

Vaughan Radcliffe, Western University

Clinton Free, UNSW Sydney

Paul Andon, UNSW Sydney

SEC Proposals to “Modernize” Auditor Independence Rules: Doublespeak for Capitulating to the Big 4’s Dominance?

Francine McKenna, American University

1:30 pm–2:00 pm Eastern

Activity Break: The Power of DOIs and ORCID

Mary Stanford, Texas Christian University

Judy Luther, Informed Strategies

2:00 pm–3:00 pm Eastern

Concurrent Sessions

3.01: XBRL in Academic Research: Hands-On Experience with XBRL Data

Accounting - 1.2 CH

Moderator: Susan Crosson, American Accounting Association

Beth Blankespoor, University of Washington

FASB Taxonomy (XBRL) Team Members

3.02: Robotic Process Automation (RPA)—What, How, When, and Where?

Accounting - 1.2 CH

Moderator: Gail Hoover King, Washburn University

Ann C. Dzurinin, Northern Illinois University

3.03: Taxation

Accounting - 1.2 CH

Moderator: Christine Kuglin, Eastern Washington University

Blue Sky—A Corporate Tax Provision Case Study

Monique Durant, Central Connecticut State University

Thursday, June 11, 2020 (continued)

2:00 pm–3:00 pm Eastern

Do Taxes Relate to Investment Efficiency?

Iguehi Rajsky, Temple University

The Effects of Tax Burden and Compliance Costs on Renunciation of Citizenship: Evidence from the Foreign Account Tax Compliance Act (FATCA)

Zhuoli Axelton, Washington State University

Candice Correia, Whitworth University

Jonathan Lee, Washington State University

John Correia, Gonzaga University

Information Foraging and Technology Choices in Accounting Professionals' Tax Research

Leah Diehl, The University of Alabama

3.04: Financial Accounting and Reporting

Accounting - 1.2 CH

Moderator: Sandria Stephenson, Kennesaw State University

Accounting Conservatism in the Property-Liability Insurance Industry

Juan Zhang, Temple University

J. David Cummins, Temple University

Mary Weiss, Temple University

Non-GAAP Earnings and Board Connectedness in a Multiplex Network

Valbona Sulcaj, University of Kentucky

Monika Causholli, University of Kentucky

Nicole Thorne Jenkins, University of Kentucky

The Role of Accruals and Cash Flows in Forecasting GDP Growth

Shiran Vaknin Froymovich, Duke University

3.05: Education

Accounting - 1.2 CH

Moderator: Veronica Paz, Indiana University of Pennsylvania

Critical Thinking in Introductory Accounting

Susan Wolcott, CPA Canada

What is Lean Accounting and Why Should I Care?

Laurie Burney, Baylor University

Amal Said, Northern Kentucky University

Using QuickBooks to Teach Accounting and Enhance Critical Thinking Skills

Jennifer Johnson, The University of Texas at Dallas

Thursday, June 11, 2020 (continued)

3:00 pm–3:30 pm Eastern

Activity Break: What Does the AAA Mean to You? Zoom Poetry Part 1

Tracie Miller-Nobles, Austin Community College
Julie Smith David, American Accounting Association

3:30 pm–4:30 pm Eastern

Concurrent Sessions

4.01: Blockchain: Bridging the Profession-Education Gap

Accounting - 1.2 CH

Moderator: Susan Crosson, American Accounting Association
Kimberly Swanson Church, Missouri State University
Pamela J. Schmidt, Washburn University

4.02: Practical Guidelines for Designing Your Data Analytics Course/Curricula

Accounting - 1.2 CH

Moderator: Angela Spencer, Oklahoma State University
Gail Hoover King, Washburn University
Guido Geerts, University of Delaware

4.03: GIWB

Accounting - 1.2 CH

Moderators: Nancy Harp, Clemson University
Paul Williams, Clemson University

A Word of Caution to Students: Public Accountant Perceptions of Alternative Work Arrangements
Margaret Knight, Creighton University
Regina Taylor, Creighton University

CEO Gender, Government Ownership, and Firm Performance: Evidence from China
Xiaochuan Tong, University of Massachusetts Boston
Hanchen Li, Beijing Jiaotong University

Telecommuting in Public Accounting: An Investigation of Relationship Dynamics
Nancy Harp, Clemson University
Penelope Bagley, Appalachian State University
Derek Dalton, Clemson University
Christopher Eller, Appalachian State University

Thursday, June 11, 2020 (continued)

3:30 pm–4:30 pm Eastern

4.04: Management Accounting

Accounting - 1.2 CH

Moderator: Christine Kuglin, Eastern Washington University

Spillover Effect of Management's Response to Fraud

Marie Rice, West Virginia University

Darin Kip Holderness, West Virginia University

Michael Majerczyk, Georgia State University

Does CEO Power Influence Board Monitoring and Audit Delay?

Shihui Fan, Kent State University

The Effect of Performance Measures on Risk in Capital Investment Decisions

Dan Way, Clemson University

Jason Brown, Indiana University Bloomington

Patrick Martin, University of Pittsburgh

Geoff Sprinkle, Indiana University Bloomington

Compression in Performance Evaluation: The Interactive Effect of Accountability and Measure Type

Mengjiao Du, California State Polytechnic University, Pomona

Bernard Wong-On-Wing, Washington State University

4.05: Education

Accounting - 1.2 CH

Moderator: Veronica Paz, Indiana University of Pennsylvania

Team Teaching in a Live Environment to Promote Student Learning

Stanley Hong, DeVry University

Teaching Accounting Ethics-Intergrated versus Stand Alone Course

Joseph Krupka, Florida State University

Accounting Options and Opportunities: Small Things Have an Impact: A "Conversation" with Online Graduate Accounting Students

Sandria Stephenson, Kennesaw State University

Bringing Accounting to Life with Experiential Learning in the Classroom

Amanda Armeni, Hiram College

Engaging Students in Large Accounting Classes

Fang Zhao, Merrimack College

Thursday, June 11, 2020 (continued)

4:30 pm–5:00 pm Eastern

Activity Break: What Does the AAA Mean to You? Zoom Poetry Part 2

Tracie Miller-Nobles, Austin Community College
Julie Smith David, American Accounting Association

5:00 pm–6:00 pm Eastern

Concurrent Sessions

Welcome

Robin Clement, University of Oregon, Western Region President

5.01: Plenary Keynote—Western Region

Accounting - 1.2 CH

CPA Evolution Panel: Preparing for Changes in the Accounting Profession and Accounting Education

Sponsored by AICPA

Moderator: Yvonne L. Hinson, AICPA
Colleen Conrad, NASBA
Julia Woislaw, AICPA

6:00 pm–7:00 pm Eastern

Block Party hosted by Western Region

Hosts: Robin Clement, University of Oregon
Christine Kuglin, Eastern Washington University

Block Party hosted by Ohio Region

Host: Wei Li, Kent State University

Block Party hosted by Mid-Atlantic Region

Hosts: Arundhati Rao, Towson University
Veronica Paz, Indiana University of Pennsylvania

Friday June 12, 2020

11:00 am–12:00 pm Eastern

Welcome

Arundhati Rao, Towson University MidAtlantic Region Program Chair
Wei Li, Kent State University, Ohio Region President

6.01 Plenary Keynote—MidAtlantic and Ohio

Accounting, 1.2 CH

Moderator: Julie Smith David, American Accounting Association

Impact the Future: Integrating Practice, Teaching, and Scholarship with Design Ideas from the Far Reaches of the Accounting Universe

William E. McCarthy, Michigan State University

12:00 pm–12:30 pm Eastern

Activity Break: Polling Questions

Cindy Durtschi, DePaul University

12:30 pm–1:30 pm Eastern

Concurrent Sessions

7.01: Research Relevance: Impacting the Future Panel

Accounting - 1.2 CH

Moderator: Elaine Mauldin, University of Missouri

Panelists: Steven Kachelmeier, The University of Texas at Austin

Dawn Masumoto, University of Washington

Terry Shevlin, University of California, Irvine

7.02: Practical Techniques for Course Management: Student Learning, Presentation and Facilitation Skills, and Your Questions

Accounting - 1.2 CH

Moderator: Susan Crosson, American Accounting Association

Karen Osterheld, Bentley University

Cassy Budd, Brigham Young University

7.03: Teaching, Learning and Curriculum

Accounting - 1.2 CH

Moderator: Renee Flasher, The Pennsylvania State University Harrisburg

Deployment of Faculty in AACSB Accredited Accounting Programs in the U.S.: Implications for Smaller Academic Units

Sharon Finney, Morgan State University

Friday June 12, 2020 (continued)

12:30 pm–1:30 pm Eastern

Reliable Parts and Supplies, Inc.: Assessing and Documenting the Design of Internal Controls
Kevin Brown, Wright State University

Examining Factors Associated with the Pedagogical Practices Used by Accounting Faculty
Holly Hawk, The University of Georgia

Unethical Practices by Accounting Researchers: Incidence, Intentions, and Insights
Charles Bailey, James Madison University

How Students Perceive Accounting Internship: Recent Data (2015–2019)
Robert Fesler, Tennessee Tech University
Richard Rand, Tennessee Tech University

7.04: Accounting Behavior and Organizations & Accounting History

Accounting - 1.2 CH

Moderator: Leah Diehl, The University of Alabama

Controlling Shareholder's Stock Pledge, Aggravated Expropriation and Corporate Acquisitions
Siyuan Yan, The Hong Kong Polytechnic University
Xiaoxu Ling, The Hong Kong Polytechnic University

Corporate Governance, CEO Turnover, and Say on Pay Votes
Ayishat Omar, Rowan University
Alex Tang, Morgan State University
Yu Cong, Morgan State University

The Impact of CFO Gender on Corporate Overinvestment
Yin Liu, The College at Brockport, SUNY
M. Pamela Neely, The College at Brockport, SUNY
Khondkar Karim, University of Massachusetts Lowell

Economic Transformation and Regulation in the Gilded Age—The Case of the Nickle Plate Railroad of Ohio from 1881 to 1916
Leonard Foltin, Cleveland State University
Gary Previts, Case Western Reserve University
Dale Flesher, The University of Mississippi

Investigation of the Differences in the Life Cycle Functions of Accounting Firms of Different Sizes
Yahn–Shir Chen, National Yunlin University of Science and Technology
Chung-Cheng Yang, National Yunlin University of Science and Technology
Jianxiong Chen, National Yunlin University of Science and Technology

7.05: Auditing

Accounting - 1.2 CH

Moderator: Deniz A. Appelbaum, Montclair State University

Exploring the PCAOB's Standard-Setting Process
Amy Lysak Rowan University

Friday June 12, 2020 (continued)

12:30 pm–1:30 pm Eastern

Using Storytelling to Apply Lessons from PCAOB Enforcements

Terri Herron, University of Montana

Casey McNellis, Gonzaga University

An Alternative Method to Debits and Credits in Accounting: Reconstructing the Accounting Equation

Lana Nino, Whittier College

Improving Employability of Accounting Graduates Using a Reflective Learning Framework

Amitav Saha, The University of Notre Dame Australia

Selling a Small Business After Tax Reform: A Teaching Case for Accounting and Financial Planning Students

Nathan Oestreich, San Diego State University

John Cooper, California State University, Los Angeles

1:30 pm–2:00 pm Eastern

Activity Break: AAA Digital Library Update Part 1

Stephanie Austin, American Accounting Association

Nate Smith, American Accounting Association

2:00 pm–3:00 pm Eastern

8.01: An Article Reviewing Exercise to Inform Your Own Manuscript Development

Accounting - 1.2 CH

Moderator: Susan Crosson, American Accounting Association

Panelists: Kimberly Swanson Church, Missouri State University

Angela Spencer, Oklahoma State University

8.02: Excel Tips and Tricks for Teaching Data Analytics

Accounting - 1.2 CH

Moderator: Karen Osterheld, Bentley University

Panelists: Jennifer Cainas, University of South Florida,

Tracie Miller-Nobles, Austin Community College

Wendy Tietz, Kent State University

8.03: Management Accounting

Accounting - 1.2 CH

Moderator: Renee Flasher, The Pennsylvania State University Harrisburg

Activity Based Costing and Its Effectiveness to Management Resource Allocation in a Service Organization

Enoch Osei, Bowie State University

Friday June 12, 2020 (continued)

2:00 pm–3:00 pm Eastern

Are Hurricanes Extraordinary or Simply Special? Determinants of Nonrecurring Items in the Government Setting

Xiangpei Chen, The George Washington University

Angela Gore, The George Washington University

James Potepa, The George Washington University

Benevolent Autocrat Opacity

Ying Xue, Rowan University

An Experimental Investigation of Insulating and Non-Insulating Cost Allocations

Dan Way, Clemson University

Jason Brown, Indiana University Bloomington

Geoff Sprinkle, Indiana University Bloomington

Bank Holding Companies' Earnings Management Response to the Removal of the AOCI Filter

Qihong Zhao, Texas A&M University–Corpus Christi

Donald Deis, Texas A&M University–Corpus Christi

8.04: Financial Accounting and Reporting

Accounting - 1.2 CH

Moderator: Leah Diehl, The University of Alabama

CEO-CFO Joint Tenure and Earnings Management

Mona Almatouq, The George Washington University

Edward Sul, The George Washington University

Do Abnormal Accrual Models Detect Earnings Management? Evidence from Discretionary Changes in Accounting Estimates

Nusrat Jahan, Louisiana State University–Baton Rouge

Kenneth Reichelt, Louisiana State University

Does Litigation Risk Affect Meeting-or-Beating Earnings Expectations?

Junwoo Kim, University of Massachusetts Boston

Why Do Firms Forecast Earnings for Different Periods Simultaneously?

Caroline Lee, Temple University

Sudipta Basu, Temple University

The Relationship between Proximity to Debt Covenants and Earnings Management: A Neuroscience Imaging Approach

Amal Said, Northern Kentucky University

Hassan Hassab-Elnaby, The University of Toledo

Ahmed Abdel-Maksoud, Abu Dhabi University

Friday June 12, 2020 (continued)

2:00 pm–3:00 pm Eastern

8.05: Auditing

Accounting - 1.2 CH

Moderator: Deniz A. Appelbaum, Montclair State University

The Effects of Regulated Auditor Tenure on Opinion Shopping

Evelyn Lee, Texas A&M University–San Antonio

The Role of Assurance in Equity Crowdfunding

Evisa Bogdani, University of Kentucky

Monika Causholli, University of Kentucky

W. Robert Knechel, University of Florida

Audit Committee Interlocks and the Contagion of Accrual-Based and Real Earnings Management

Nan Zhou, University of Cincinnati

Ravi Dharwadkar, Syracuse University

David Harris, Syracuse University

Linna Shi, University of Cincinnati

Executive Network Centrality and Audit Timeliness

Sharif Islam, Southern Illinois University Carbondale

William McCumber, Louisiana Tech University

Nusrat Farah, Oregon State University

Huan Qiu, Millsaps College

Examining PCAOB Disciplinary Orders on Small Auditors: Evidence from Settled Disciplinary Orders from 2005–2018

Jun Guo, Rutgers, The State University of New JerseyUniUniversity of New Jersey

Ethan Kinory, Rutgers, The State University of New Jersey

Yaou Zhou, Rutgers, The State University of New Jersey

3:00 pm–3:30 pm Eastern

Activity Break: AAA Digital Library Update Part 2

Stephanie Austin, American Accounting Association

Nate Smith, American Accounting Association

3:30 pm–4:30 pm Eastern

Concurrent Sessions

9.01: Tackling Reviewer Comments: How to Manage Your Revise and Resubmit

Accounting -1.2 CH

Moderator: Susan Crosson, American Accounting Association

Kimberly Swanson Church, Missouri State University

Angela Spencer, Oklahoma State University

Friday June 12, 2020 (continued)

3:30 pm–4:30 pm Eastern

9.02: The Changing Landscape of Accounting Education: Level Up Your Teaching Effectiveness with Technology

Accounting - 1.2 CH

Moderator: Karen Osterheld, Bentley University
Markus Ahrens, St. Louis Community College, Meramec
Cathy Scott, University of North Texas at Dallas

9.03: Public Interest

Accounting - 1.2 CH

Moderators: Paul William, North Carolina State University
Nancy Harp, Clemson University

Hospital Financial Resources and Patient Quality

Roger Mayer, SUNY College at Old Westbury

Gloria Glover, Walden University

Medhanie Mekonnen, Wilbur Wright College

Wen-Wen Chien, SUNY College at Old Westbury

Tax Disclosures in Sustainability Reports

Sara Reiter, Binghamton University, SUNY

Recognizing and Combating the Ideological Apparatus Implicit in Cost and Management

Accounting Pedagogy

Louella Moore, Washburn University

9.04: Financial Accounting and Reporting

Accounting - 1.2 CH

Moderator: Leah Diehl, The University of Alabama

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

Zhongnan Xiang, Temple University

Sudipta Basu, Temple University

Balance Sheet Asset Liquidity and Stock Returns: Future Cash Flow Volatility Signaling by Managers

Ben Angelo, Ball State University

Mitchell Johnston, University of Dayton

The Great Sell-Side Sell-Off: Early Evidence of Declining Financial Analyst Coverage

Barry Hettler, Ohio University

Justyna Skomra, The Pennsylvania State University Erie

Amo Forst, The University of Texas Rio Grande Valley

Disclosure with Uncertainty About Investors' Response: Evidence from M&A Conference Calls

Youngki Jang, University of Nebraska at Omaha

Suresh Radhakrishnan, The University of Texas at Dallas

Friday June 12, 2020 (continued)

3:30 pm–4:30 pm Eastern

Earnings Manipulation or Investor Attention—Why Does the Market Discount Earnings Announced Late?

Linda Chen, University of Idaho

George Jiang, Washington State University

Kevin Zhu, Xi'an Jiaotong-Liverpool University

9.05: Education

Accounting - 1.2 CH

Moderator: Deniz A. Appelbaum, Montclair State University

Using the Bridge to Integrate Managerial Accounting

Jeff Hillard, Independent Educator: Baltimore/Online

John Wiley, Baltimore City Community College

Snapchat and French Fries: How Augmented Reality Provides Data Analytics

Mfon Akpan, Savannah College of Art and Design

Integrating Technology Tools into Your Classroom: Using MOOCs and LinkedIn to Help Prepare Our Students for their Future

Scott Dell, Francis Marion University

Lessons Learned Teaching Microsoft Excel to Students

David Ringstrom, StudentsExcel

Inflexible Thinkers: Results from an Excel Tutorials System

Nathan Garrett, Woodbury University

4:30 pm–5:00 pm Eastern

Activity Break: Polling Results, Poetry Reveal, and Raffle

Tracey Sutherland, American Accounting Association

Elaine Mauldin, University of Missouri

5:00 pm–6:00 pm Eastern

Welcome

Paul Williams, North Carolina State University

Nancy Harp, Clemson University

10.01: Plenary Keynote—Public Interest and Gender Issues and Worklife Balance

Accounting - 1.2 CH

Preparing for the New World: Facilitating 2020 Vision in Business Professionals

Speaker: Nick McGuigan, Monash University

Friday June 12, 2020 (continued)

6:00 pm–7:00 pm Eastern

Block Party hosted by the American Accounting Association

Hosts: Elaine Mauldin, AAA President Elect
Tracey Sutherland, AAA Executive Director

Block Party hosted by the Southeast Region

Hosts: Sandria Stephenson, Kennesaw State University
Joe Krupka, Florida State University

Block Party hosted by Public Interest and Gender Issues and Worklife Balance Sections

Hosts: Paul Williams, North Carolina State University
Nancy Harp, Clemson University

Block Party hosted by Teaching Learning and Curriculum Section

Hosts: Cassy Budd, Brigham Young University
Karen Osterheld, Bentley University
Markus Ahrens, St. Louis Community College, Meramec

Mid-Atlantic Reviewers

Mona Khaled Almatouq, The George Washington University
Yoshiaki Amano, Kyoto University
Keval U. Amin, Stony Brook University, SUNY
Devon Baranek, Rider University
Loretta N. Baryeh, Coppin State University
Richard A. Bernardi, Roger Williams University
Isaac Ankonu Bonaparte, Towson University
Conor Brown, University of Pittsburgh
Michael P. Carniol, Rutgers, The State University of New Jersey
Kang Cheng, Morgan State University
Lydia N. Didia, The Pennsylvania State University Harrisburg
Lucas Dille, Missouri Southern State University
Joan DiSalvio Fico, Fordham University
Lei Dong, University of Idaho
Huijue Kelly Duan, Rutgers, The State University of New Jersey
Joy Lynn Embree, West Chester University
Dov Fischer, Brooklyn College–CUNY
Gloria Glover, Walden University
Lizhong Hao, University of Portland
Bill Heninger, Brigham Young University
Seokyoung Hwang, College of Staten Island–CUNY
Joseph Johnston, Illinois State University
Muni Kelly, Morgan State University
Shahid Khan, The Pennsylvania State University Berks
Hyung Tae Kim, California State University, Fresno
Jared Koreff, Trinity University
Eunju (Ivy) Lee, Temple University
Heejae Lee, Rutgers, The State University of New Jersey
Seung Won Lee, The Pennsylvania State University Harrisburg
Yiwen Li, Radford University
Jaeseong Lim, Hartwick College
Amy K. Lysak, Rowan University
Roger William Mayer, SUNY College at Old Westbury
Laurel Celastine Mazur, University of Maryland
Ryan Patrick McDonough, Rutgers, The State University of New Jersey, Newark and New Brunswick
Medhanie Mekonnen, Wilbur Wright College
Leepsa Nabaghan Madhabika, Arizona State University
Ramesh Narasimhan, Montclair State University
Xiaoran Ni, Xiamen University
Christina M. Olear, The Pennsylvania State University Brandywine
Ayishat Omar, Rowan University
Enoch Osei, Bowie State University
Helen R. Pruitt, University of Maryland University College
Juan Qin, SUNY College at Oneonta
Ariel Rava, University of Maryland
Marie Rice, West Virginia University

Mid-Atlantic Reviewers (continued)

Mohamad Majdi Sahloul, American Accounting Academy
Florian Schramm, Technical University of Munich
Ragia Shelih, Suez Canal University
Atul Singh, The George Washington University
Xiaofei Song, Saint Mary's University
Ulaganathan Subramanian, Universiti Teknologi Brunei
Valbona Sulcaj, University of Kentucky
Chanta Nichelle Thomas, Rutgers, The State University of New Jersey
Andrea Tsentides, Rutgers, The State University of New Jersey
Chiulien Chuang Venezia, Frostburg State University
Gnanakumar Visvanathan, George Mason University
Helen Xu, Loyola University Maryland
Ying Ian Xue, Duke University
Jinqiu Yan, Rutgers, The State University of New Jersey
Yaying Yeh, Framingham State University
Juan Zhang, Temple University
Fang Zhao, Merrimack College
Ronald Zhao, Monmouth University
Yaou Zhou, Rutgers, The State University of New Jersey, Camden

Ohio Reviewers

Heba Yousef M. Abdel-Rahim, The University of Toledo
Pervaiz Alam, Kent State University
Laura Alford, Naval Postgraduate School
Laila Alkahtany, Case Western Reserve University
Yoshiaki Amano, Kyoto University
Ben Angelo, Ball State University
Russell Barber, University of Colorado Denver
Maysa Abdullah Basoudan, Case Western Reserve University
Amanda W. Beck, Georgia State University
Evisa Bogdani, University of Kentucky
Kevin F. Brown, Wright State University
Anthony Bucaro, Case Western Reserve University
Jessica Lynn Buchanan, Kent State University
Qing Burke, Miami University
Melissa Carlisle, Case Western Reserve University
Monika Causholli, University of Kentucky
Yang Cheng, University of Minnesota, Duluth
Lydia N. Didia, The Pennsylvania State University Harrisburg
Kathryn E. Easterday, Wright State University
Jan Ellen Eighme, Miami University
Mohamed A. Elbannan, Minnesota State University Moorhead
C. Kevin Eller, Appalachian State University
Mahmoud Elmarzouky, University of Portsmouth
Shunlan Fang, Kent State University
Curtis Farnsel, University of Dayton
Renee Flasher, The Pennsylvania State University Harrisburg
Diana R. Franz, The University of Toledo
Han Gao, Kent State University
Lei Gao, The University of Akron
Sarah Ann Garven, Middle Tennessee State University
Mitchell Johnston, University of Dayton
Gregory A. Jonas, Case Western Reserve University
Megan Jones, Xavier University
John D. Keyser, Case Western Reserve University
Hoyoung Kim, Kent State University
Indrarini Laksmana, Kent State University
Wei Li, Kent State University
Jiangxia Liu, Valparaiso University
Paris Liu, Kent State University
Xin Liu, University of Bath
Yin Liu, The College at Brockport, SUNY
Yu Long, Kent State University
Tim C. Miller, Xavier University
Amir Moeini, Kent State University
Vitor Hideo Nasu, University of Sao Paulo
Xiaoran Ni, Xiamen University
Kwadwo Ofori-Mensah, Fort Hays State University

Ohio Reviewers (continued)

Mustafa Reha Okur, Yasar University
Juan Qin, SUNY College at Oneonta
Laura Rickett, Cleveland State University
Amal A. Said, Northern Kentucky University
Mary B. Sasmaz, Case Western Reserve University
Andrea Scheetz, Georgia Southern University
Jeremy T. Schwartz, Youngstown State University
Pradyot K. Sen, University of Washington Bothell
Ragia Shelih, Suez Canal University
Justyna Skomra, The Pennsylvania State University Erie
Dallin Smith, Case Western Reserve University
Valbona Sulcaj, University of Kentucky
Inna Voytsekhivska, Western Michigan University
Yiding Wang, The University of Oklahoma
Aaron Wilson, Ohio University
Jacqueline J. Wukich, Case Western Reserve University
Ying Xue, Rowan University
Yiyang Zhang, Youngstown State University
Xinlei Zhao, The University of Toledo
Fuzhao Zhou, The University of Texas at El Paso

Public Interest and Gender Issues and Worklife Balance Reviewers

Richard S. Barnes, North Carolina State University
Lisa R. Baudot, University of Central Florida
Charles H. Cho, York University
Charles P. Cullinan, Bryant University
Amy M. Hageman, Kansas State University
Nancy Lee Harp, Clemson University
Patrick T. Kelly, Providence College
Michael Kraten, Houston Baptist University
Cynthia L. Krom, Franklin & Marshall College
Cheryl Lehman, Hofstra University
Jacob Lennard, University of Central Florida
Natalia Mintchik, University of Cincinnati
Louella J. Moore, Washburn University
Leepsa Nabaghan Madhabika, Arizona State University
Sue P. Ravenscroft, Iowa State University
Sara Ann Reiter, Binghamton University, SUNY
Robin W. Roberts, University of Central Florida
Anne Leah Schnader, Suffolk University
Eileen Z. Taylor, North Carolina State University
Paul F. Williams, North Carolina State University

Southeast Reviewers

Timothy L. Baker, University of South Carolina
Bishal BC, Grand Valley State University
William H. Black, University of North Georgia
Paige D. Bressler, College of Charleston
Brian Burnett, The University of North Carolina at Charlotte
Joan Ann Cezair, Florida Memorial University
Xiangpei Chen, The George Washington University
Ying Chen, Jacksonville University
Nicholas Cicone, University of Florida
Curtis E. Clements, Abilene Christian University
Stephan Arthur Davenport, The University of Tennessee at Chattanooga
Samuel Owen Davidson, The University of Georgia
Scott Dell, Francis Marion University
Ashley W. Douglass, Trinity University
Mohamed Elbannan, Minnesota State University Moorhead
Kyle J. Eller, Florida Atlantic University
Andrew J. Felo, Nova Southeastern University
Maureen Kelly Flores, Troy University
Rahul Garg, Florida Atlantic University
Jace Garrett, Clemson University
Amanda M. Grossman, Murray State University
Clark J. Hampton, University of South Carolina
Daniel Harris, Murray State University
Megan Hess, Washington & Lee University
Aretha Y. Hill, Florida A&M University
Duanping Hong, Kennesaw State University
Kelly Huang, Florida International University
Linda A. Kidwell, Nova Southeastern University
Joung W. Kim, Nova Southeastern University
Justin Youngjune Kim, University of Florida
Nicholas Krupa, University of Florida
Eo Jin Lee, Florida International University
Xin Liu, University of Bath
Gregory W. Martin, The University of North Carolina at Charlotte
Elaine G. Mauldin, University of Missouri
Danya Mi, Georgia State University
Jonathan A. Milian, Florida International University
Xiaoran Ni, Xiamen University
Zhenhao Piao, University of Florida
Jeffrey Scott Pickerd, The University of Mississippi
J. Kent Poff, University of North Georgia
Tian Qiu, University of Kentucky
Li Qu, Humboldt State University
Alan Reinstein, Wayne State University
David A. Reppenhagen, The University of North Carolina at Charlotte
Patrick Woong Ryu, The University of Georgia
Kathryn Simms, Virginia Military Institute

Southeast Reviewers (continued)

Austin Starkweather, Vanderbilt University
Scott Stovall, Abilene Christian University
Theophanis C. Stratopoulos, University of Waterloo
Valbona Sulcaj, University of Kentucky
Edward F. Thomas, Georgia College & State University
Andrea Tillet, Florida State University
Raul Villamil-Otero, University of South Florida
Dan Way, Clemson University
Rebecca Wetmiller, Longwood University
Joshua Tyler White, Vanderbilt University
Ying Xue, Duke University
T. Robert Yu, University of Wisconsin–Whitewater
Mark Zakota, University of Florida
Fang Zhao, Merrimack College
Qihong Zhao, Texas A&M University–Corpus Christi

Western Reviewers

Laura Alford, Naval Postgraduate School
Ozer Asdemir, University of St. Thomas
Richard S. Barnes, No Affiliation
Kristine M. Brands, United States Air Force Academy
Gary P. Braun, California State University, Chico
Linda H. Chen, University of Idaho
Xiangpei Chen, The George Washington University
Sabrina Chi, Texas Tech University
Candice Correia, Whitworth University
John Correia, Gonzaga University
Naman Desai, Indian Institute of Management
Lucy Diala, California State University, Fresno
Chuong Do, University of Nevada, Reno
Michael E. Doron, California State University, Northridge
Katharine Drake, The University of Arizona
Mengjiao Nancy Du, California State Polytechnic University, Pomona
Mohamed Elbannan, Minnesota State University Moorhead
Andrew Finley, Claremont McKenna College
Maryam Firoozi, Carleton University
Nathan Garrett, Woodbury University
Savannah Guo, University of Nevada, Reno
Susan Henderson, California State University, Fresno
Terri L. Herron, University of Montana
Leila E. Hickman, California Polytechnic State University, San Luis Obispo
Neil Hwang, Bronx Community College–CUNY
Youngki Jang, University of Nebraska at Omaha
Sudha Krishnan, California State University, Long Beach
Christine Kuglin, Eastern Washington University
Sabrina Landa, California State University, Long Beach
Jonathan Lee, Washington State University
Joonho Lee, California State Polytechnic University, Pomona
Kwangjin Lee, Pepperdine University
Mary Lee, The University of Utah
Yoojin Lee, California State University, Long Beach
Lijun Lei, The University of North Carolina at Greensboro
Qin Li, The Hong Kong Polytechnic University
Chuchu Liang, University of California, Irvine
Michelle Li-Kuehne, Whitworth University and University of Wisconsin–Whitewater
Jing Liu, Chapman University
Yan Luo, San Diego State University
Leepsa Nabaghan Madhabika, Arizona State University
Ruimin Shaphan Harun Ng, University of California, Irvine
Xiaoran Ni, Xiamen University
Lana Sami Nino, Whittier College
Hyung Il Oh, University of Washington, Bothell
Peter S.H. Oh, McGill University
Alyssa Ong, Pepperdine University

Western Reviewers (continued)

Nazila Razi, Charles Darwin University
Diane H. Roberts, University of San Francisco
Joshua G. Rosett, Claremont McKenna College
George Ruch, University of Denver
Amitav Saha, The University of Notre Dame Australia
Philipp Schaberl, University of Northern Colorado
Devin M Shanthikumar, University of California, Irvine
Joanna Shaw, Michigan State University
Oluwatoyin Jumoke Sijuade, University of Limpopo
Stefan Slavov, The University of Tennessee
Sheldon Ray Smith, Utah Valley University
Steven D. Smith, Brigham Young University
Mason Snow, Arizona State University
Joanne Sopt, San Francisco State University
Matthew A. Stallings, Boise State University
John Tan, California State University, East Bay
Jing Wang, California State University, Bakersfield
Jundong Wang, San Diego State University
Qiao Wang, University of California, Irvine
Tina Wang, The University of Texas at Austin
Jessica Weber, University of Northern Colorado
Justin Wood, Idaho State University
Shijia Wu, University of California, Irvine
Daqun Zhang, Texas A&M University–Corpus Christi

Thursday, June 11, 2020

11:00 am–12:00 pm Eastern

1.01: Plenary Keynote—Southeast Region: Future Forward: Prepping Tomorrow's Leaders Today

12:00 pm–12:30 pm Eastern

Activity Break: Spark Platform Orientation and Raffle

12:30 pm–1:30 pm Eastern

2.01: XBRL in the Classroom: How to Teach XBRL

2.02: Education

2.03: Auditing

2.04: Financial Accounting and Reporting

2.05: Public Interest

1:30 pm–2:00 pm Eastern

Activity Break: The Power of DOIs and ORCID

2:00 pm–3:00 pm Eastern

3.01: XBRL in Academic Research: Hands-On Experience with XBRL Data

3.02: Robotic Process Automation (RPA)—What, How, When, and Where?

3.03: Taxation

3.04: Financial Accounting and Reporting

3.05: Education

3:00 pm–3:30 pm Eastern

Activity Break: What Does the AAA Mean to You? Zoom Poetry Part 1

3:30 pm–4:30 pm Eastern

4.01: Blockchain: Bridging the Profession-Education Gap

4.02: Practical Guidelines for Designing Your Data Analytics Course/Curricula

4.03: GIWB

4.04: Management Accounting

4.05: Education

4:30 pm–5:00 pm Eastern

Activity Break: What Does the AAA Mean to You? Zoom Poetry Part 2

5:00 pm–6:00 pm Eastern

5.01: Plenary Keynote—Western Region: CPA Evolution Panel: Preparing for Changes in the Accounting Profession and Accounting Education

6:00 pm–7:00 pm Eastern

Block Party hosted by Western Region

Block Party hosted by Ohio Region

Block Party hosted by Mid-Atlantic Region

Friday June 12, 2020

11:00 am–12:00 pm Eastern

6.01 Plenary Keynote—MidAtlantic and Ohio: Impact the Future: Integrating Practice, Teaching, and Scholarship with Design Ideas From the Far Reaches of the Accounting Universe

12:00 pm–12:30 pm Eastern

Activity Break: Polling Questions

12:30 pm–1:30 pm Eastern

7.01: Research Relevance: Impacting the Future Panel

7.02: Practical Techniques for Course Management: Student Learning, Presentation and Facilitation Skills, and Your Questions

7.03: Teaching, Learning and Curriculum

7.04: Accounting Behavior and Organizations & Accounting History

7.05: Auditing

1:30 pm–2:00 pm Eastern

Activity Break: AAA Digital Library Update Part 1

2:00 pm–3:00 pm Eastern

8.01: An Article Reviewing Exercise to Inform Your Own Manuscript Development

8.02: Excel Tips and Tricks for Teaching Data Analytics

8.03: Management Accounting

8.04: Financial Accounting and Reporting

8.05: Auditing

3:00 pm–3:30 pm Eastern

Activity Break: AAA Digital Library Update Part 2

3:30 pm–4:30 pm Eastern

9.01: Tackling Reviewer Comments: How to Manage Your Revise and Resubmit

9.02: The Changing Landscape of Accounting Education: Level Up Your Teaching Effectiveness with Technology

9.03: Public Interest

9.04: Financial Accounting and Reporting

9.05: Education

4:30 pm–5:00 pm Eastern

Activity Break: Polling Results, Poetry Reveal, and Raffle

5:00 pm–6:00 pm Eastern

10.01: Plenary Keynote—Public Interest and Gender Issues and Worklife Balance: Preparing for the New World: Facilitating 2020 Vision in Business Professionals

6:00 pm–7:00 pm Eastern

Block Party hosted by the American Accounting Association

Block Party hosted by the Southeast Region

Block Party hosted by Public Interest and Gender Issues and Worklife Balance Sections

Block Party hosted by Teaching Learning and Curriculum Section