Other

Breakfast Buffet (included for Thursday registrants only): Hours of operation 7:00–9:30 a.m.

Thu, June 18	7:00 AM - 9:30 AM	Vistas Dining Room Sally Borden Building, 3rd Floor	Breakfast

Other

Ethics Workshop

Thu, June 18	8:30 AM - 12:00 PM	KC 303 - Education Kinnear Centre for Creativity & Innovation (KC)	Workshop

Description

Two Faces of AI Risk: Ethical Challenges Across Predictive and Generative AI

AI is transforming decision-making and knowledge work, but not all AI risks are created equal. Predictive AI raises serious concerns about encoding bias into decisions about human behavior, while generative AI introduces a fundamentally different set of societal challenges where the human in the loop becomes the critical line of defense. Are we equipped to tell the difference and respond accordingly?

Emerging Technologies Assistant Professor Malik Datardina (UW's School of Accounting and Finance) will break down the distinct ethical landscapes of predictive and generative AI. Drawing on the NIST AI Risk Management Framework and leading AI scholarship, he will equip attendees with practical language and structure for identifying, separating, and mitigating the unique risks each type of AI presents.

Join us for a clear-eyed session on what it takes to govern AI responsibly in an era of rapid adoption.

WORKSHOP SPONSOR

UNIVERSITY OF WATERLOO | SCHOOL OF ACCOUNTING AND FINANCE
CENTRE FOR ACCOUNTING ETHICS

Session Chairs

Workshop Organizer
Malik Datardina

Workshop Organizer
Tisha King, University of Waterloo

Presentations

8:30 AM 8:45 AM	**Welcome & announcements**	›
8:45 AM 9:45 AM	**Introduction to Classic AI versus GenAI Machine Learning; Classic AI; Teachable Machine**	›
9:45 AM 10:00 AM	**Break**	
10:00 AM 11:00 AM	**GenAI; human in the loop + societal risks (environmental, etc) making fake receipts**	›
11:00 AM 11:45 AM	**Fireside chat with Malik Datardina and Tisha King**	
11:45 AM 12:00 PM	**Closing remarks**	›

Craft of Accounting Research

Thu, June 18	8:30 AM - 4:30 PM	KC 305 - Education Kinnear Centre for Creativity & Innovation (KC)	Workshop

Session Chairs

Workshop Organizer
Mélissa Fortin, UQAM

English

Workshop Organizer
Linda Myers, University of Tennessee, Knoxville

Workshop Organizer
Anup Srivastava, University of Calgary

Workshop Organizer
Wuyang Zhao, McGill University

Other

Qualitative Methods Symposium

Thu, June 18	9:00 AM - 4:00 PM	KC 301 Kinnear Centre for Creativity & Innovation (KC)	Workshop

Session Chairs

Workshop Organizer
Laurence Daoust, HEC Montréal

Workshop Organizer
Bertrand Malsch, Queen's University

Workshop Organizer
Anna Samsonova-Taddei

Presentations

9:00 AM – 9:10 AM
Welcome

9:10 AM – 9:50 AM
Next Generation Accountant in the AI Era: Institutional Pressures, Professional Transformation and the Rise of Hybrid Roles.
Khalid Abbas, University of Inland Norway

9:50 AM – 10:30 AM
Visibility without legibility: accounting classification and public secrecy in the fair hydro plan.
Vaughan Stephen Radcliffe, Ivey Business School, Western University; Martin Emanuel Persson, University of Illinois at Urbana-Champaign

English

10:30 AM
10:50 AM

Coffee Break

10:50 AM
11:30 AM

Ouvrir la fabrique de l'écoblanchiment. Entre couplage faible structurel et hypocrisie volontaire.
Mādālina Solcánu, Université du Québec à Montréal; Samuel Sponem, HEC Montréal

11:30 AM
12:10 PM

Global Standards, Local Agency: Refracted Translation in Organizations of the Global South
Mouna HAZGUI, HEC Montréal; Lisa Baudot, HEC Paris

12:10 PM
1:20 PM

Lunch

1:20 PM
2:20 PM

Anxiety, acceptance, and advocacy: Academic career reflections from two female full accounting professors from two continents
Silvia Pereira de Castro Casa Nova, Universidade de São Paulo; Merridee Bujaki, Carleton University

2:20 PM
3:00 PM

An ethical architecture of investor exit: fossil free divestment decisions by institutional investors
Darlene Himick, University of Ottawa

3:00 PM
3:20 PM

Coffee break

3:20 PM
4:00 PM

Craftwork et dirty work en petits et moyens cabinets comptables : Une étude longitudinale de l'insertion professionnelle des auditeurs | Craftwork and dirty work in small and medium-sized firms: A longitudinal study of auditors' professional integration
Cynthia Allaire, Université du Québec à Trois-Rivières; Laurence Daoust, HEC Montréal; Pier-Luc Lajoie, Université du Québec à Trois-Rivières

Coffee Break available - third floor

Thu, June 18 | 9:45 AM - 10:45 AM | KC 200 & KC 300 Galleria, Kinnear Centre for Creativity & Innovation (KC) | Break

Other

Lunch Buffet (included for Thursday registrants only): Hours of operation 11:30 a.m.–1:30 p.m.

Thu, June 18 | 11:30 AM - 1:30 PM | Vistas Dining Room, Sally Borden Building, 3rd | Lunch

English

Floor

Other

Pearson Session: Developing Critical Thinking & Professional Skepticism Skills in Accounting

Thu, June 18	1:00 PM - 2:00 PM	KC 303 - Education Kinnear Centre for Creativity & Innovation (KC)	Publisher Session

Description

Help your accounting students move beyond memorization and develop the judgment skills they'll need in the classroom and in their future careers. This session introduces a practical collection of 300+ short exercises for introductory financial and managerial accounting, designed to strengthen critical thinking and professional skepticism through focused, topic-aligned activities. Instructors will see how these exercises can be easily integrated into lectures, assignments, or discussions to prompt students to question assumptions, evaluate information, and make more thoughtful accounting.

Dr. Wendy Tietz, CPA, CMA, CSCA, CGMA, is an accounting professor at Kent State University in Ohio. She teaches introductory financial and managerial accounting in a variety of formats. She also teaches advanced management accounting and advanced accounting analytics and technology. Dr. Tietz has received several national teaching awards and is the co-author of three introductory accounting textbooks. She is passionate about teaching accounting and using educational technology to enhance student engagement. Dr. Tietz regularly presents at conferences throughout North America on various topics including AI, data analytics, and engagement strategies.

SESSION SPONSOR

Pearson

Coffee Break available - third floor

Thu, June 18	2:00 PM - 4:00 PM	KC 200 & KC 300 Galleria Kinnear Centre for Creativity & Innovation (KC)	Break

Other

McGraw-Hill Session: Equipping the Next Generation of Accounting Students with Data Analytics & AI

Thu, June 18	2:15 PM - 3:15 PM	KC 303 - Education Kinnear Centre for Creativity & Innovation (KC)	Publisher Session

Description

English

This session explores innovative approaches to preparing accounting students for the evolving demands of the profession, emphasizing the integration of data analytics and artificial intelligence into the curriculum. Attendees will learn how to foster an analytics mindset and innovation mindset among students, equipping them with critical thinking skills to interpret data, solve complex problems, and influence strategic decisions. The presentation will highlight practical applications, such as using predictive analytics to forecast sales, identifying cost drivers, and leveraging AI tools to enhance judgment and accountability. Participants will also discover strategies for creating engaging classroom experiences, including analytics labs and hands-on exercises using tools like Excel, Tableau, and PowerBI. Join us to discuss how to empower students to embrace technology, adapt to change, and thrive in diverse accounting careers.

SESSION PRESENTER

MARGARET H. CHRIST, PH.D, CIA is the Director of the J. M. Tull School of Accounting and holds the J. M. Tull Chair in Accounting in the Terry College of Business at the University of Georgia. Dr. Christ teaches accounting analytics and has developed a case-based curriculum that focusing on the use of data analytics and data visualization techniques across all accounting domains. She is the author of *Cost Accounting: A Data Analytics Approach.*

SESSION SPONSOR

Other

Panel Discussion: Activating the Academia-Practice Connection

Thu, June 18	3:30 PM - 4:30 PM	KC 303 - Education Kinnear Centre for Creativity & Innovation (KC)	Panel

Description

This panel brings together academic researchers and industry leaders to explore practical ways to strengthen the role that the CAAA can play to improve collaboration and ensure research delivers real-world impact. Panelists will share strategies, and challenges on how to translate insights into action and building sustainable partnerships between academia and practice.

The panelists are:

Brigitte Alepin,

2026 inductee into the Canadian Accounting Hall of Fame, is a tax expert, CPA, professor, author, and filmmaker internationally known for her work on tax justice and the fight against aggressive tax avoidance and fiscal inequality.

Steve Allen,

2025 inductee into the Canadian Accounting Hall of Fame, is a distinguished CPA recognized for his expertise in corporate restructuring, insolvency, and forensic accounting, demonstrated through involvement in prominent cases.

Michelle Balmer,

Vice President, Assurance Professional Standards at MNP | Past Board Member, CPA Alberta (Chair - Audit & Risk Committee) | Board member, Audit & Assurance Standards Board of Canada (AASB)

Steve Glover,

English

2026 inductee into the Canadian Accounting Hall of Fame, is a widely respected leader whose career in professional accounting education, institutional governance and ethical leadership influenced the profession for more than five decades.

Karim Jamal,

CAAA President-Elect, 2023 inductee into the Canadian Accounting Hall of Fame, is CPA Distinguished Chair Professor and Chair, Department of Accounting and Business Analytics, University of Alberta and is noted for his focus on issues of importance to the Canadian accounting profession

Rachel Miller,

CEO of CPA Alberta. For more than a decade, Rachel has been a leader in the CPA profession in Alberta and across the country. She played a critical role in the creation of the CPA profession and has led CPA Alberta since its inception in 2015.

The moderator is Ron Salole, Director, the Canadian Accounting Hall of Fame.

Other

Welcome Reception & Powwow Trail Song & Dance performance

Thu, June 18	5:00 PM - 7:30 PM	KC 203 Kinnear Centre for Creativity & Innovation (KC)	Welcome reception

Description

Powwow Trail Song & Dance presents an educational and engaging introduction to Powwow culture through live drumming, singing, dance demonstrations, and cultural teachings. The presentation will begin with an opening prayer by the Elder Advisor, followed by a traditional Grand Entry accompanied by a live drum group. Throughout the performance, the Powwow Emcee will share teachings on the history, meaning, and significance of the songs, dances, and traditions being presented. Guided by experienced performers, an Elder Advisor, and a Powwow Emcee, this presentation offers conference guests an opportunity to learn about powwow culture in a respectful and engaging way while honouring the protocols, values, and traditions that continue to guide Indigenous communities today.

Session sponsor

CPA EDUCATION FOUNDATION ALBERTA

English

Other

Breakfast Buffet (included): Hours of operation 7:00–9:30 a.m.

Fri, June 19	7:00 AM - 9:30 AM	Vistas Dining Room Sally Borden Building, 3rd Floor	Breakfast

Opening Remarks

Fri, June 19	8:30 AM - 8:35 AM	KC 101/103/105 Kinnear Centre for Creativity & Innovation (KC)	Plenary session

CAHF Inductions

Fri, June 19	8:35 AM - 9:00 AM	KC 101/103/105 Kinnear Centre for Creativity & Innovation (KC)	Plenary session

Panel Discussion: CAAA at 50: Technology and the Future of Accounting

Fri, June 19	9:00 AM - 10:15 AM	KC 101/103/105 Kinnear Centre for Creativity & Innovation (KC)	Plenary session

Description

As the profession reflects on five decades of research, education, and policy impact, we also look forward to the forces reshaping its future. Emerging technologies—AI, automation, blockchain, and digital assets—are redefining professional judgment, reporting, valuation, and assurance. At the same time, the social contract of the accounting profession is evolving, as stakeholders demand accountability on issues such as climate risk, human capital, and personal data privacy. This panel will examine how the integration of technological innovation with broader societal responsibilities challenges traditional approaches, reshapes regulation, and opens new frontiers for accounting research and practice.

Session Chairs

Moderator
Jennifer Reed

Panelist
Christine Botosan

Panelist
Simon Dermarkar

Panelist
Mike Miller

Exhibitor Bingo & Networking

Fri, June 19	9:00 AM - 5:00 PM	KC 200 & KC 300 Galleria Kinnear Centre for Creativity & Innovation (KC)	Exhibitor Bingo

Description

Exhibitor tables are located on the second and third floors of the Kinnear Centre. Delegates are encouraged to visit throughout the day to connect with exhibitors and to participate in Exhibitor Bingo.

Coffee Break

Fri, June 19	10:15 AM - 10:30 AM	KC 200 & KC 300 Galleria Kinnear Centre for Creativity & Innovation (KC)	Break

CPA Profession Update

Fri, June 19	10:30 AM - 11:30 AM	KC 303 - Education Kinnear Centre for Creativity & Innovation (KC)	Concurrent Education

Description

The CPA Profession will provide a brief update of the progress made since the last CAAA update. In particular samples of the CPA Professional Program Examinations will be discussed to provide an overview of the types of questions, changes to the original structure,

English

timeline etc. There will be time for questions and discussion on the exam cases.

SESSION PRESENTERS

Sandy Hilton, FCPA, PhD, ICD.D, is Associate Dean of Teaching & Learning and an Associate Professor of Teaching at UBC's Faculty of Management. A national leader in accounting education, he previously served as CPA Canada's Vice-President of Pre-certification Education, guiding the development of the CPA professional programs. Hilton is a Fellow of the Chartered Professional Accountants and holds a PhD in Accounting from the University of Waterloo.

Jacqui Mulligan, CPA, is the Vice-President of Education at CPA Ontario, where she leads the strategy, design, and delivery of the province's professional accounting education programs. Jacqui has spent the last few years as part of the steering committee for the new CPA Professional Program.

Session Chairs

Panelist
Jacqueline Mulligan, CPA Ontario

Financial

Analyst Forecasts

Fri, June 19 | 10:30 AM - 12:00 PM | KC 308 Kinnear Centre for Creativity & Innovation (KC) | Concurrent Research

Session Chairs

Moderator
Rucsandra Moldovan, Concordia University

Discussant - Paper 1
Ana Marques, Norwich Business School - University of East Anglia

Discussant - Paper 2
Amanjot Singh, University of New Brunswick

Discussant - Paper 3
ShinWoo Lee, Hong Kong Baptist University

Presentations

English

When the Pieces Move: Do Financial Analysts Pick Up On Segment Reporting Reshuffling? (Paper 1)

Louis Mangeney, IESEG School of Management; **Rucsandra Moldovan**, Concordia University; Andrei Filip, IESEG School of Management; Paul André, University of Bristol

Beyond the Ratings Grade: How Credit Ratings Narratives Inform Equity Analysts' Forecasts (Paper 2)

Ujjal Mondal, Durham University; **Ana Marques**, Norwich Business School - University of East Anglia; Fabio Yoshio Suguri Motoki, University of Texas Rio Grande Valley; Patrycja Klusak, Heriot-Watt University and University of Cambridge; Florian Kiesel, Free University of Bozen-Bolzano

Government Subsidies and Analyst Directional Inconsistency (Paper 3)

Amanjot Singh, University of New Brunswick; Harminder Singh, Deakin University; Venura Welagedara, University of Moratuwa

Financial

Artificial Intelligence

Fri, June 19	10:30 AM - 12:00 PM	KC 208 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Jenny Li Zhang, University of British Columbia

Discussant - Paper 1
Richard M. Crowley, Singapore Management University

Discussant - Paper 3
David (Xiaohua) Fang, Florida Atlantic University

Presentations

Publishing to Coordinate: AI Disclosure and Supply Chain Adoption (Paper 1)

Wei Jiao, Rutgers University - Camden; **Jenny Li Zhang**, University of British Columbia; Yuxiang Zheng, Rutgers University - Camden

Corporate AI Investment and Supply Chain Contracting (Paper 2)

WITHDRAWN

Hui Liang, Chinese University of Hong Kong, Shenzhen; **Xinyuan Shao**, Chinese University of Hong Kong; Jessica Zhang, University of Hong Kong; Zhiyu Zhang, City University of Hong Kong

Empowering the Many, Overpowering the Market? Open-Source Algorithms and Information Processing Efficiency (Paper 3)

Stephanie Cheng, Tulane University; **Richard M. Crowley**, Singapore Management University; Pengkai Lin, Singapore Management University; Yuan Zhao, Singapore Management University

ESG

Climate Change and Sustainability

Fri, June 19	10:30 AM - 12:00 PM	KC 203 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Elizabeth Anne Demers, University of Waterloo

Discussant - Paper 1
Yuxia Zou, Nanyang Technological University

Discussant - Paper 2
Divyesh Rajendra Shah, University of Toronto

Discussant - Paper 3
Kelvin Yeung, City University of Hong Kong

Presentations

Climate-Related Financial Impact Disclosures: Global Evidence on Determinants, Characteristics, and Consequences (Paper 1)

Bjarne Brie, Tilburg University; **Elizabeth Anne Demers**, University of Waterloo; Jurian Hendrikse, IÉSEG School of Management

Sustainability in Retreat: Evidence from Principles for Responsible Investment (Paper 2)

Yuxia Zou, Nanyang Technological University

Why Do Firms Restate Reported Carbon Emissions? (Paper 3)

Serene (Qian) Huang, Peking University; Bowen Li, Peking University; **Hai Lu**, University of Toronto and Peking University; Gaoang Zhang, Peking University

Financial

English

Credit Market and Lending

Fri, June 19	10:30 AM - 12:00 PM	KC 201 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Philip Gary Berger, University of Chicago

Discussant - Paper 1
Xia Chen, Singapore Management University

Discussant - Paper 2
Guang Ma, Rutgers University

Presentations

The Effects of Mandatory Supplier Finance Program Disclosure on Credit Markets (Paper 1)
Philip Gary Berger, University of Chicago; Minjia Li, University of Alberta; Christine Liu, Bentley University

The Value of Man in AI + Man: Field Evidence from Small Business Lending (Paper 2)
Xia Chen, Singapore Management University; Qiang Cheng, Singapore Management University; Guanqun Dou, Fudan University; Shuai Shao, Zhejiang University

Proprietary Costs and Private Debt Renegotiation (Paper 3)
WITHDRAWN
Luofan Bu, Macau University of Science and Technology; **Byron Y. Song**, Hong Kong Baptist University; Liandong Zhang, Singapore Management University; Liu Zheng, City University of Hong Kong

Financial

Financial Industries

Fri, June 19	10:30 AM - 12:00 PM	KC 310 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Bohan Song, University of Alberta

English

Discussant - Paper 1
Sung Gon Chung, Wayne State University

Discussant - Paper 2
Hongpan Zhang, Washington University in St. Louis

Discussant - Paper 3
Bohan Song, University of Alberta

Presentations

Cross-Task Spillover Effects of PCAOB Inspections (Paper 1)
Yimeng Li, Tsinghua University; Gans Narayanamoorthy, Tulane University; **Bohan Song**, University of Alberta

Long-Term Implied Volatility and Unrecognized Losses: Evidence from the 2023 Banking Crisis (Paper 2)
Sung Gon Chung, Wayne State University; Minjae Kim, University of Alberta

Current Expected Credit Losses Model and Voluntary Disclosure (Paper 3)
Vincent Yongzhao Lin, Washington University in St. Louis; **Hongpan Zhang**, Washington University in St. Louis; Sheryl Zhang, ESSEC Business School

Financial

Misconduct and Fraud

Fri, June 19	10:30 AM - 12:00 PM	KC 206 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Syrena Shirley, Columbia University

Discussant - Paper 1
Stacey Ritter, Santa Clara University

Discussant - Paper 2
Ting Chen, University of Massachusetts Boston

English

Discussant - Paper 3
Syrena Shirley, Columbia University

Presentations

External Auditors and the Detection of Corporate Fraud (Paper 1)

Ivy Munoko, University of Florida; Triza Nganga, The University of Texas at Arlington; **Syrena Shirley**, Columbia University

Constraint Accumulation and the Escalation from Earnings Management to Fraud: Evidence from Approximate Entropy (Paper 2)

Stacey Ritter, Santa Clara University; Jonathan Ross, Western Kentucky University; Pinky Rusli, Western Kentucky University; Satish Sahoo, City University of Hong Kong

Individual Income Tax Rates and Financial Advisor Misconduct (Paper 3)

Ting Chen, University of Massachusetts Boston; Carol A. Marquardt, Baruch College, City University of New York; Senlin Miao, Nanjing University of Aeronautics and Astronautics; Chi Wan, San Diego State Universit; Fenghua Wen, Central South University

Other

Mixed Methods: Analytical and Empirical

Fri, June 19	10:30 AM - 12:00 PM	KC 304 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Timothy W. Shields, Chapman University

Discussant - Paper 1
Yitian Zhang, University of Toronto

Discussant - Paper 2
Francesco Tripoli, Harvard Business School

Discussant - Paper 3
Timothy W. Shields, Chapman University

English

Presentations

A Critical Evaluation of Loss Aversion as the Determinant of Effort in Compensation Framing (Paper 1)

Timothy W. Shields, Chapman University; James Wilhelm, Chapman University

Public Scrutiny Spillover Effect on Earnings Management: Extension of Fischer and Verrecchia (2000) and Empirical Tests (Paper 2)

Ole-Kristian Hope, University of Toronto; Baohua Xin, University of Toronto; **Yitian Zhang**, University of Toronto

The Traffic Light Effect in ESG Ratings (Paper 3)

Florian Berg, Massachussets Istitute of Technology; Jess Cornaggia, Pennsylvania State University; Cristian Foroni, University of Bologna; **Francesco Tripoli**, Harvard Business School

Managerial

Rank-and-File Employees

Fri, June 19	10:30 AM - 12:00 PM	KC 205 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Mingyi Hung, University of British Columbia

Discussant - Paper 1
Mark Anderson, University of Calgary

Discussant - Paper 2
Dichu Bao, Lingnan University

Discussant - Paper 3
Mingyi Hung, University of British Columbia

Presentations

Rising Healthcare Costs and Ageist Language in Job Postings (Paper 1)

Qingkai Dong, Hong Kong University of Science and Technology; **Mingyi Hung**, University of British Columbia; Chao Jin, Fudan University; Jiexin Zheng, Peking University

Analyst Coverage and Corporate Wage Theft (Paper 2)

English

Hunter An, University of North Carolina – Greensboro; **Mark Anderson**, University of Calgary; Soonchul Hyun, University of North Carolina – Greensboro; Zhiyan Wang, Wingate University

Managing Employee Perceptions under Takeover Threats? Evidence from CEO Approval Ratings on Glassdoor (Paper 3)

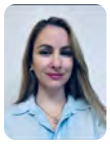
Dichu Bao, Lingnan University; Ruirui Fang, The Hong Kong Polytechnic University; Lixin (Nancy) Su, The Hong Kong Polytechnic University

Other

Session en français / Session in French

Fri, June 19	10:30 AM - 12:00 PM	KC 210 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

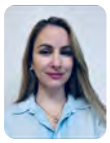
Session Chairs



Moderator
Luania Gomez Gutierrez, ESG UQAM

Discussant - Paper 1
Sophie Bollinger, Université de Strasbourg

Discussant - Paper 2
Louis Fargier, Université Jean Monnet - Laboratoire COACTIS



Discussant - Paper 3
Luania Gomez Gutierrez, ESG UQAM

Presentations

Performance ESG et Résilience Boursière durant la Crise COVID-19 : Analyse Temporelle du Marché Canadien (Paper 1)

Luania Gomez Gutierrez, ESG UQAM

Quand la Régulation Transforme les Outils de Gestion : Trajectoire d'un Indicateur Environnemental (Paper 2)

Sophie Bollinger, Université de Strasbourg; Vincent Helfrich, Université de Strasbourg; Bérangère Lauren Szostak, Université de Versailles-Saint-Quentin-en-Yvelines; René Carraz, Toyo University et Université de Strasbourg

La Profession Comptable face au Reporting de Durabilité (Paper 3)

English

Louis Fargier, Université Jean Monnet - Laboratoire COACTIS

Tax

Societal Impact of Tax and Intangibles

Fri, June 19	10:30 AM - 12:00 PM	KC 301 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Vishal Baloria, University of Connecticut

Discussant - Paper 1
Ben Ma, University of Toronto

Discussant - Paper 2
Elnaz Basirianmahabadi, University of Calgary

Discussant - Paper 3
Vishal Baloria, University of Connecticut

Presentations

Does Taxpayer Assistance Encourage Income Tax Compliance? Evidence from IRS Staffing (Paper 1)

Vishal Baloria, University of Connecticut; Todd Kravet, University of Connecticut; Jennifer Luchs-Nuñez, Colorado State University

The Impact of Expanded Tax Reporting in the Gig Economy on Auditing (Paper 2)

Alex Edwards, University of Toronto; **Ben Ma**, University of Toronto; Michael Marin, University of Toronto Mississauga

Intangible Capital and Firm Resilience Across Crises: Evidence from the Global Financial Crisis and COVID-19 (Paper 3)

Elnaz Basirianmahabadi, University of Calgary

Financial

Spillover Effects

English

Fri, June 19	10:30 AM - 12:00 PM	KC 306 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Shahid Khan, Penn State University, Berks Campus

Discussant - Paper 1
Lingfeng Victor Geng, The Chinese University of Hong Kong

Discussant - Paper 2
Lei Lei, Hong Kong Polytechnic University

Discussant - Paper 3
Shahid Khan, Penn State University, Berks Campus

Presentations

Institutional Investment and Spill-Over Effects of Sino-U.S. Geopolitical Uncertainty: Evidence from China (Paper 1)

Shahid Khan, Penn State University, Berks Campus; Jing Lu, University of Guelph; Omair Haroon, Lahore University of Management Sciences; Zhimin Yu, Alvernia University

When Giants Fall: The Impact of Public Firm Misconduct on Local Small Businesses (Paper 2)

Lingfeng Victor Geng, The Chinese University of Hong Kong; Weiqian Liu, The Chinese University of Hong Kong; Yong George Yang, The Chinese University of Hong Kong

Who Knows More? Public Firm Information Spillovers into the Municipal Bond Market Around IPOs (Paper 3)

Jie Cao, Hong Kong Polytechnic University; Stephanie Cheng, Tulane University; **Lei Lei**, Hong Kong Polytechnic University; Walid Saffar, Hong Kong Polytechnic University

Tax

Tax: Experimental Evidence

Fri, June 19	10:30 AM - 12:00 PM	KC 302 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

English

Moderator
Tim Bauer, University of Waterloo

Discussant - Paper 1
Tim Bauer, University of Waterloo

Discussant - Paper 2
Linda Thorne, Schulich School of Business, York University

Discussant - Paper 3
Oliver Okafor, Toronto Metropolitan University

Presentations

Improving Tax Auditors' Judgment and Decision Making: A Mixed-Methods Approach (Paper 1)

Yi Luo, Ivey Business School, Western University; **Oliver Okafor**, Toronto Metropolitan University

Taxpayers' Reliance on Advice from Third-party Sources and Tax Compliance: The Moderating Effect of Tax Literacy (Paper 2)

Michael Wynes, University of Saskatchewan; Brayden Arnott, University of Saskatchewan

The Interactive Effects of Group Membership and Interpersonal Guilt on Whistleblowing Intentions (Paper 3)

Leslie Berger, Wilfrid Laurier University; Jonathan Farrar, Wilfrid Laurier University; Patricia Jackson Farrell, Schulich School of Business, York University; **Linda Thorne**, Schulich School of Business, York University; Sara Wick, Wilfrid Laurier University

Lunch Buffet (included): Hours of operation 11:30 a.m.–1:30 p.m.

Fri, June 19	11:30 AM - 1:30 PM	Vistas Dining Room Sally Borden Building, 3rd Floor	Lunch

PostPlagiarism: Designing AI-Aware Assessments in Accounting Education

Fri, June 19	1:45 PM - 2:30 PM	KC 305 - Education Kinnear Centre for Creativity & Innovation (KC)	Concurrent Education

Info

English

Generative AI is reshaping how accounting students learn—and challenging how educators assess learning with integrity. This interactive workshop supports accounting educators in moving beyond detection-based responses to AI by redesigning assessments that promote ethical judgment, professional competence, and authentic learning.

Drawing on qualitative research and classroom practice, participants will explore how assessment design can better align with professional expectations in an AI-enabled accounting environment. Through hands-on activities, attendees will evaluate and redesign an existing assessment using an AI-aware framework that integrates ethical competencies, constructive alignment, and realistic professional practice.

Participants will leave with practical tools, templates, and strategies they can immediately apply across accounting courses, from introductory to CPA-aligned programs. This session is ideal for educators seeking innovative, actionable approaches to assessment and academic integrity in the age of AI.

Author

Naomi Paisley
Southern Alberta Institute of Technology

From Classroom to Community: Real-World Service-Based Learning

Fri, June 19	1:45 PM - 2:30 PM	KC 303 - Education Kinnear Centre for Creativity & Innovation (KC)	Concurrent Education

Info

This interactive, hands-on workshop invites accounting educators to design service-based learning activities that connect classroom concepts to real-world practice while strengthening CPA enabling competencies such as communication, ethical awareness, and professional judgment. Using a tax literacy project where students deliver practical tax presentations to high school audiences as a working example, participants will explore adaptable design principles. Through a guided template, attendees will begin drafting a service-based activity tailored to their own courses, leaving with practical ideas and tools ready for implementation.

Authors

Anna Czegledi
Conestoga College

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Gordon S. Lang School of Business and Economics, University of Guelph

English

Audit

Audit Quality

Fri, June 19	1:45 PM - 3:15 PM	KC 203 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Ole-Kristian Hope, University of Toronto

Discussant - Paper 1
Zhenyang Shi, BI Norwegian Business School

Discussant - Paper 2
Qiang Cheng, Singapore Management University

Discussant - Paper 3
Ole-Kristian Hope, University of Toronto

Presentations

The Impact of Worker Mobility Restrictions on Audit Quality (Paper 1)
Ole-Kristian Hope, University of Toronto; Zhuojing Zhan, Chinese University of Hong Kong; Yang Zhou, Wuhan University

Licensing and Auditor Performance: Evidence from the CPA Exam Reform in China (Paper 2)
Zhenyang Shi, BI Norwegian Business School; Lin Wang, Central University of Finance and Economics; Donghui Wu, Chinese University of Hong Kong; Zili Zhuang, Chinese University of Hong Kong

Friends or Foes? Retail Investors and Audit Quality (Paper 3)
Qiang Cheng, Singapore Management University; Ting Luo, Tsinghua University; Yuyan Zhang, Tsinghua University

Financial

CEO Attributes

Fri, June 19	1:45 PM - 3:15 PM	KC 208 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

English

Moderator
Emily Xu, University of New Hampshire

Discussant - Paper 1
Eliza Zhang, University of Washington Tacoma

Discussant - Paper 2
Ming Morris Liu, University of Macau

Discussant - Paper 3
Emily Xu, University of New Hampshire

Presentations

Attending to Then, Now and Tomorrow: Executive Temporal Focus and Financial Reporting Quality (Paper 1)

Jianhong Chen, University of New Hampshire; Scarlett Song, University of New Hampshire; **Emily Xu**, University of New Hampshire

How Do Rating Agencies Evaluate Risk-Tolerant CEOs: Overreaction or Calibrated Scrutiny? (Paper 2)

Zhiyan Cao, University of Washington Tacoma; Jeong Bon Kim, Simon Fraser University; Jundong (Jeff) Wang, San Diego State University; **Eliza Zhang**, University of Washington Tacoma; Ray Zhang, Simon Fraser University

Generalist CEOs and Tone Management (Paper 3)

Peiyang Song, Chinese University of Hong Kong, Shenzhen; Shaohua Tian, Macao Polytechnic University; **Ming Morris Liu**, University of Macau; Baibing Huang, Macau University of Science and Technology

Financial

Corporate Disclosure: Spillover Effects

Fri, June 19	1:45 PM - 3:15 PM	KC 206 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Ying Mao, Lingnan University

English

Discussant - Paper 1
Farzana Afrin, California State University, Fullerton

Discussant - Paper 2
Mansoor Afzali, Hanken School of Economics

Discussant - Paper 3
Ying Mao, Lingnan University

Presentations

Navigating Reputational Risk: Strategic Carbon Disclosure in Response to Peer Firms' Carbon Incidents (Paper 1)

Ying Mao, Lingnan University; Ke Wang, University of Alberta; Lingmin Xie, Shenzhen University; Yaping Zheng, University of Alberta

Troll-Proofing Innovation: Peer Firm Disclosure Responses to Patent Litigation Threats (Paper 2)

Farzana Afrin, California State University, Fullerton; Muskan Chawla, University of British Columbia

Environmental Enforcement Actions and Peer Firms' Corporate Sustainability Disclosure (Paper 3)

Aaron Afzali, Hanken School of Economics; **Mansoor Afzali**, Hanken School of Economics

Tax

Corporate Tax: Stakeholder Perspectives

Fri, June 19	1:45 PM - 3:15 PM	KC 310 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Harjot Mehmi, Toronto Metropolitan University

Discussant - Paper 1
Harun Rashid, California State University, Dominguez Hills

Discussant - Paper 2
Lizhi Luo, University of Ottawa

English

Discussant - Paper 3
Harjot Mehmi, Toronto Metropolitan University

Presentations

Environmental Risk and Corporate Tax Avoidance (Paper 1)
Harjot Mehmi, Toronto Metropolitan University; Jonathan Farrar, Wilfrid Laurier University

Satisfied Customers as a Reputational Constraint: Solving the Under-sheltering Puzzle (Paper 2)
Mark Anderson, University of Calgary; Sina Rahiminejad, Wichita State University; **Harun Rashid**, California State University, Dominguez Hills; Hussein Ahmed Warsame, University of Calgary

Government Procurement and Tax Uncertainty (Paper 3)
Lizhi Luo, University of Ottawa; Tie Mei (Sarah) Li, University of Ottawa; Wenxia Ge, University of Ottawa

Financial

Earnings Announcements

Fri, June 19	1:45 PM - 3:15 PM	KC 301 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Frank Heflin, University of Georgia

Discussant - Paper 1
Wanjia Zhao, Monash University

Discussant - Paper 2
Jonathan Tanone, University of Calgary

Discussant - Paper 3
Frank Heflin, University of Georgia

Presentations

Patterns and Trends in Information Asymmetry Around Earnings Release (Paper 1)
Enrique Gomez, Temple University; Matthew Hall, University of Georgia; **Frank Heflin**, University of Georgia

English

Insiders: Early Access or Insightful Players? Evidence from Peer Firms' Earnings Announcements (Paper 2)

John Campbell, University of Georgia; Jacob Raleigh, Monash University; **Wanjia Zhao**, Monash University

Persistence of Earnings Innovation and the Evolution of the Earnings Response Coefficient (Paper 3)

Jonathan Tanone, University of Calgary; Anup Srivastava, University of Calgary; Aneel Iqbal, Thunderbird School of Global Management, Arizona State University

Financial

Financial and ESG: Qualitative Research

Fri, June 19	1:45 PM - 3:15 PM	KC 210 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Darlene Himick, University of Ottawa

Discussant - Paper 1
Waymond Rodgers, University of Texas, El Paso

Discussant - Paper 2
Hussam Al Maleh, Concordia University

Discussant - Paper 3
Darlene Himick, University of Ottawa

Presentations

The Ethical Implications of Workers' Financial Independence Quest: An Investigation of Online FIRE (Financial Independence Retire Early) Communities (Paper 1)

Mohamed Chelli, University of Ottawa; Christine Gilbert, Université Laval; **Darlene Himick**, University of Ottawa

Quantum Cognition in Artificial Intelligence: A Throughput Model Framework for Understanding Cognitive Biases as Quantum-Like Phenomena (Paper 2)

Waymond Rodgers, University of Texas, El Paso; Yaser Zenad, University of Hull; George Gamble, University of Houston

Developing sustainability controls in the startup context (Paper 3)

Hussam Al Maleh, Concordia University

English

Financial

GAAP and Non-GAAP Reporting

Fri, June 19	1:45 PM - 3:15 PM	KC 304 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Fereshteh Mahmoudian, Simon Fraser University

Discussant - Paper 1
Yijia (Ben) Chen, University of Waterloo

Discussant - Paper 2
Syeda Sonia Parvin, Concordia University

Discussant - Paper 3
Fereshteh Mahmoudian, Simon Fraser University

Presentations

Unintended Consequences of ESG Ratings: Evidence from Strategic Non-GAAP Disclosure (Paper 1)

Fereshteh Mahmoudian, Simon Fraser University; Jamal A. Nazari, Jamal, Simon Fraser University; Ehsan Poursoleyman, Simon Fraser University

Managers' and I/B/E/S EBITDA Reporting (Paper 2)

Andrew Bauer, University of Waterloo; **Yijia (Ben) Chen**, University of Waterloo; Darren Henderson, Wilfrid Laurier University; Kaleab Mamo, Wilfrid Laurier University

Accounting Standards Update (ASU) 2023-07 and Earnings Management Practices: Evidence from Segment Reporting (Paper 3)

Syeda Sonia Parvin, Concordia University; Michel Magnan, Concordia University; Ahmad Hammami, Concordia University

Financial

Gender: Stakeholder Perspectives

Fri, June 19	1:45 PM - 3:15 PM	KC 205 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

English

Session Chairs

Moderator
Minjia Li, University of Alberta

Discussant - Paper 1
Crystal Yanting Shi, HEC Paris

Discussant - Paper 2
Shunlan Fang, Kent State University

Discussant - Paper 3
Yuyan Guan, Nanyang Technological University

Presentations

Corporate Governance in Global Supply Chains: Evidence from Gender Quotas (Paper 1)
Mengqiao Du, National University of Singapore; **Minjia Li**, University of Alberta; Gaizka Ormazabal, IESE Business School

When Gender Discourse Triggers Consumer Backlash: Capital Market Reactions to the Yang Li Controversy (Paper 2)
Zeyong Cao, Xi'an Jiaotong University; **Crystal Yanting Shi**, HEC Paris

The Gender Effects of Paid Sick Leave Mandates on Labor Performance: Evidence from Equity Analysts (Paper 3)
Shunlan Fang, Kent State University; Frank Weikai Li, City University of Hong Kong; Xiaoling Pu, Kent State University

Financial

Major Customers

Fri, June 19 | 1:45 PM - 3:15 PM | KC 308 Kinnear Centre for Creativity & Innovation (KC) | Concurrent Research

Session Chairs

Moderator
Ying Liang, Georgia State University

English

Discussant - Paper 1
Joon Hong Kim, Temple University

Discussant - Paper 2
Jonathan Craske, University of Alberta

Presentations

Customer Concentration and the Use of Revenue-Based Performance Measures (Paper 1)
Mingcherng Deng, Baruch College, City University of New York; **Ying Liang**, Georgia State University; Youngseok Moon, University of Manchester; Yan Yan, Queens College, City University of New York

Government Contracting and Corporate Risk Taking: Evidence from Disruptions in U.S. Federal Procurement (Paper 2)
Joon Hong Kim, Temple University

Managerial

Managerial: Experimental Evidence

Fri, June 19	1:45 PM - 3:15 PM	KC 302 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Alan Webb, University of Waterloo

Discussant - Paper 1
Jonas Maximilian Fries, Friedrich-Alexander-Universität Erlangen-Nürnberg

Discussant - Paper 2
Alan Webb, University of Waterloo

Discussant - Paper 3
Michael Wynes, University of Saskatchewan

Presentations

The Importance of Context to Whistleblowing Decisions (Paper 1)

Michael Wynes, University of Saskatchewan; Pamela Murphy, Retired

The Effect of Working Time Flexibility in Teams on Subjective Performance Evaluation – The Case of Reduced Working Time (Paper 2)

Jonas Maximilian Fries, Friedrich-Alexander-Universität Erlangen-Nürnberg; Ivo Schedlinsky, LMU Munich School of Management; Friedrich Sommer, Friedrich-Alexander-Universität Erlangen-Nürnberg

The Effects of State Curiosity on Managerial Judgment: Creative Problem Solving and Pay Scheme (Paper 3)

Tisha King, University of Waterloo; Steven Salterio, Queen's University

ESG

Nonfinancial Performance

Fri, June 19	1:45 PM - 3:15 PM	KC 306 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Samir Trabelsi, Brock University

Discussant - Paper 1
Rengong Zhang, University of Ottawa

Discussant - Paper 2
Choong-Yuel Yoo, Korea Advanced Institute of Science and Technology (KAIST)

Discussant - Paper 3
Samir Trabelsi, Brock University

Presentations

Empty Promises, Real Costs: The Price of Greenwashing in Global Capital Marke (Paper 1)

Amna Chalwati, Saint Mary's University; **Samir Trabelsi**, Brock University; Dave Bouckenooghe, Brock University

Does Accelerated Depreciation Tax Policy Save Lives: Evidence from Workplace Fatalities in China (Paper 2)

Xiaoli Hu, City University of Hong Kong; Shangkun Liang, Central University of Finance and Economics; Xuanying Yu, Central University of Finance and Economics; **Rengong Zhang**, University of Ottawa

English

Beyond Technology: The Strategic Value of Lighthouse Designation (Paper 3)
Juwon Kim, Korea Advanced Institute of Science and Technology (KAIST); Seunghyun Cho, Kyungpook National University; Boochun Jung, The University of Hawai'i at Mānoa; **Choong-Yuel Yoo**, Korea Advanced Institute of Science and Technology (KAIST)

Financial

Special AcSB Session: Accounting Standards

Fri, June 19	1:45 PM - 3:15 PM	KC 201 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Dominique Hamel, Accounting Standards Board (AcSB)

Moderator
Rucsandra Moldovan, Concordia University

Discussant - Paper 1
Dominique Hamel, Accounting Standards Board (AcSB)

Discussant - Paper 1
Rucsandra Moldovan, Concordia University

Discussant - Paper 2
Dominique Hamel, Accounting Standards Board (AcSB)

Discussant - Paper 2
Rucsandra Moldovan, Concordia University

Discussant - Paper 3
Dominique Hamel, Accounting Standards Board (AcSB)

Discussant - Paper 3
Rucsandra Moldovan, Concordia University

Presentations

English

Investor Responses to IFRS 16: How Lease Capitalization Affects Equity Risk Assessments (Paper 1)

Bixia Xu, Wilfrid Laurier University; Flora Niu, Wilfrid Laurier University

The Value Relevance of Insurance Accounting: Evidence from the Transition to IFRS 9 and IFRS 17 (Paper 2)

Christian Fieberg, University of Applied Sciences Bremen; **Stefan Veith**, University of Applied Scienes Bremen; Baohua Xin, University of Toronto

The Effect of ASC 606 on Management Forecasts: A Lesson for Principles-Based Accounting Standard (Paper 3)

Yue Chen, Chinese University of Hong Kong; Michael Kimbrough, University of Maryland; **Kyungran Lee**, Neoma Business School; ShinWoo Lee, Hong Kong Baptist University

Beyond Passive Learning: How Interactive and Collaborative Models Will Transform Accounting Education

Fri, June 19	2:30 PM - 3:15 PM	KC 303 - Education Kinnear Centre for Creativity & Innovation (KC)	Concurrent Education

Info

What if authors and readers could continuously enrich textbooks by attaching videos, cases, and supplementary materials directly to relevant paragraphs—keeping content current without waiting for traditional publishing cycles? What if students could contribute peer-reviewed materials that become part of the living textbook? What if you could assign rigorous Excel practice without the grading burden, or design case studies and games without coding knowledge? This provocative session presents a bold vision for accounting education's future: a shift from static, siloed content to collaborative, living learning ecosystems.

As CAAA celebrates 50 years, we ask: What should the next era look like? Through concrete examples and facilitated discussion, we'll explore transformative concepts: interactive textbooks where multimedia and practice tools are embedded directly in content; intelligent assessment that auto-grades complex Excel formulas and evaluates queries against individualized datasets; and collaborative authoring models where educators co-create evolving content and share resources accommodating diverse learning styles. Rather than providing implementation manuals, this session sparks transformative thinking about what becomes possible when we reimagine the entire system. We'll examine pedagogical principles underlying this paradigm and confront barriers to maintaining current silos, challenging participants to envision accounting education infrastructure as dynamic and interconnected as the profession itself.

Whether you're frustrated by outdated content, overwhelmed by grading, or working in isolation, this session offers a compelling vision for transformation through collective innovation. Join the conversation about building a movement that makes Canadian accounting education more collaborative, effective, and responsive to our rapidly changing world.

Author

Sherif Elbarrad
Concordia University of Edmonton

English

ChatGPT Ate My Homework: Teaching in the Age of “MePT”

Fri, June 19	2:30 PM - 3:15 PM	KC 305 - Education Kinnear Centre for Creativity & Innovation (KC)	Concurrent Education

Info

As you read this abstract, ask yourself: did a human write it, or did an AI?

In the age of “MePT”, the GPT-human cyborg, polished output is no longer reliable evidence of learning. This session offers practical strategies to protect academic integrity without turning instructors into investigators.

Participants will use our 3Ds framework (Dialog, Declare, Design) to set clear, enforceable expectations for ethical AI use, including a realistic disclosure practice that can be applied in your classroom. Next, we address suspected breaches using the **3Ms (Misunderstanding, Misuse, Misconduct)** to support fair, proportionate responses grounded in intent and evidence.

The session then shifts from the losing arms race of **“AI-proofing”** to **AI-alignment**, where assessments favour process-over-product. Through mini-cases, participants will evaluate grey areas to shed light on why students are struggling to understand our expectations amidst the inconsistency.

Attendees leave with a response playbook, syllabus-ready language, and a practical redesign checklist they can implement today. **To the original question:** One AI-detector says a human wrote this; another says it’s AI. If this were your student’s submission, what would you do?

Author

Alym Amyn Amlani

Coffee Break

Fri, June 19	3:15 PM - 3:30 PM	KC 200 & KC 300 Galleria Kinnear Centre for Creativity & Innovation (KC)	Break

Enabling Sustainability Education: Finding Middle Ground by Talking Across the Divide

Fri, June 19	3:30 PM - 4:15 PM	KC 303 - Education Kinnear Centre for Creativity & Innovation (KC)	Concurrent Education

Info

English

This interactive, in-class learning activity primes accounting students to learn about sustainability. Fueled by social media, the increasing societal polarization around sustainability issues, such as EDI, climate change, biodiversity, energy transition, and social justice, has become a barrier for some students to learn the new foundational sustainability competencies included in CPA Competency Map 2.0. To address this barrier, I developed an activity that accounting instructors can use to help students move beyond an us-versus-them mindset to one that helps students talk across the divide to understand other sustainability perspectives. The goal of the activity is not for students to change the other person's mind or even agree with the other side, but it does ask students to ensure that the other person feels heard, which research shows leads to more open and nuanced views on polarizing topics.

Author

Norman T. Sheehan
Edwards School of Business, USask

Surfing the wave of financial transformation: Essential skills for accountants in an AI-enhanced workplace

Fri, June 19 | 3:30 PM - 4:15 PM | KC 305 - Education, Kinnear Centre for Creativity & Innovation (KC) | Concurrent Education

Info

As artificial intelligence transforms the accounting profession, educators face a critical question: How do we prepare students for roles that we ourselves never held and that will most certainly be different before they exit their 4 year degree? This interactive workshop introduces a groundbreaking curriculum framework that repositions the accountant as a "catalyst" a strategic partner who enables, governs and drives value through financial transformations within organizations such as artificial intelligence.

Drawing from a newly developed curriculum and textbook, participants will explore how to teach the essential shift required by students to thrive and create value in all stages of financial transformation from design, to implementation to post transformation evolution of working alongside and managing AI platforms and AI generated information, while preparing for the next transformation to begin again.

Through collaborative activities, participants will develop practical strategies for their own courses. Attendees will leave with ready-to-use teaching materials, scenario cards for classroom discussion, and a framework for ensuring students develop high demand skills that will enhance the value of professional accountants in an environment of frequent and regular transformation. Join us to shape how Canadian accounting education responds to its most significant opportunity in decades.

Authors

DM

Devan Mescall

KJ

Kelly Johnstone

Financial

Debt, Tax, and Cash

Fri, June 19	3:30 PM - 5:00 PM	KC 206 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Wei Luo, The University of Hong Kong

Discussant - Paper 1
Yimeng Ao, McGill University

Discussant - Paper 2
MV Shivaani, University of Texas at Dallas

Discussant - Paper 3
Wei Luo, The University of Hong Kong

Presentations

Shadow Leverage via Minority Equity (Paper 1)

Yating Guo, Central South University; Li Huang, Shanghai Jiao Tong University; Oliver Zhen Li, National University of Singapore; **Wei Luo**, The University of Hong Kong

Dual Holders and Payout Policy Across Tax Regimes (Paper 2)

Yimeng Ao, McGill University; Peter (Seung Hwan) Oh, McGill University; Brian Wenzel, McGill University; Yaping Zheng, University of Alberta

Cash Under Lock and Clause: Contractual Origins and Capital Market Consequences of Restricted Cash (Paper 3)

MV Shivaani, University of Texas at Dallas

Financial

English

Earnings: Accruals and Cash Flows

Fri, June 19	3:30 PM - 5:00 PM	KC 306 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Derek Kenneth Oler, Texas Tech University

Discussant - Paper 1
Fabio Yoshio Suguri Motoki, University of Texas Rio Grande Valley

Discussant - Paper 2
Yiuwai Wong, Musashi University

Discussant - Paper 3
Derek Kenneth Oler, Texas Tech University

Presentations

Big Baths and Earnings Manipulation (Paper 1)
Kevin Kim, Korea Advanced Institute of Science and Technology (KAIST); **Derek Kenneth Oler**, Texas Tech University; Mitchell Oler, University of Wyoming

Conflating Accruals with Cash Flows (Paper 2)
André Aroldo Freitas De Moura, Fundação Getulio Vargas EAESP; **Fabio Yoshio Suguri Motoki**, University of Texas Rio Grande Valley; Joseph Gerakos, Dartmouth College

Discretionary Accruals as a Signal of Investment Quality (Paper 3)
Hiroki Hisaoka, Keio University; Yasuhiro Ohta, Keio University; **Yiuwai Wong**, Musashi University

Managerial

Executive Compensation: Equity-Based Pay

Fri, June 19	3:30 PM - 5:00 PM	KC 301 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

English

Moderator
Flora Niu, Wilfrid Laurier University

Discussant - Paper 1
Xin Chang, Nanyang Technological University

Discussant - Paper 2
Lisa Hinson, University of Florida

Discussant - Paper 3
Flora Niu, Wilfrid Laurier University

Presentations

From Restatements to Recontracting: CEO Stock Option Awards Following Accounting Restatements (Paper 1)
Kai Chen, Wilfrid Laurier University; **Flora Niu**, Wilfrid Laurier University; Yan Wendy Wu, Wilfrid Laurier University

Employee Mobility Constraints and Stock Option Grants: Evidence from Non-Compete Enforcement (Paper 2)
Xin Chang, Nanyang Technological University; Yun Dai, Lingnan College, Sun Yat-sen University; Lu Wang, Dongbei University of Finance and Economics; Wenrui Zhang, Colorado State University

Firm Behavior and Stakeholder Responses to Spring-Loaded Equity Awards (Paper 3)
Lisa Hinson, University of Florida; Kevin Munch, Kent State University

Financial

Governance and Compliance

Fri, June 19 | 3:30 PM - 5:00 PM | KC 304 Kinnear Centre for Creativity & Innovation (KC) | Concurrent Research

Session Chairs

Moderator
Han-Up Park, University of Saskatchewan

Discussant - Paper 1
Rengong Zhang, University of Ottawa

English

Discussant - Paper 2
Bryce Cross, Saint Mary's University

Discussant - Paper 3
Han-Up Park, University of Saskatchewan

Presentations

Informing Employees of Pay-Performance Sensitivity: Evidence from a High-End Retailer (Paper 1)
Soojin Lee, Unaffiliated; **Han-Up Park**, University of Saskatchewan

Boss's Sin, Subordinates' Stain: Stigma by Association and Employee Careers in the Aftermath of CFO Dismissals (Paper 2)
Steven F. Cahan, University of Auckland; Jiaying Ge, Wenzhou-Kean University; Jingjing Xia, Wenzhou-Kean University; **Rengong Zhang**, University of Ottawa

When Fiduciary Duty Fades: The Cost of Weaker Director Liability for Creditors (Paper 3)
Matthew Boland, Saint Mary's University; **Bryce Cross**, Saint Mary's University; Jingjing Zhang, McGill University

Other

Government and Non-profit

Fri, June 19	3:30 PM - 5:00 PM	KC 201 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Ningzhong Li, University of Texas at Dallas

Discussant - Paper 1
Zhenghai Chi, National University of Singapore

Discussant - Paper 2
Ashish Kishinchand Ochani, University of Calgary

Discussant - Paper 3
Ningzhong Li, University of Texas at Dallas

English

Presentations

Government Target-Based Revenue Manipulation and Its Impact on Private-Sector Firms (Paper 1)

Ying Huang, University of Texas at Dallas; **Ningzhong Li**, University of Texas at Dallas; Shaoqing Liu, Zhongnan University of Economics and Law; Guochao Yang, Fudan University

Financial Disclosure by Government Contractors and Government Funding Allocation: Evidence from U.S. Research Universities (Paper 2)

Zhenghai Chi, National University of Singapore

Regulating Intermediary Pricing: Evidence from Spread-Pricing Bans in U.S. Medicaid (Paper 3)

Muskan Chawla, University of British Columbia; Luminita Enache, University of Calgary; Karen Nelson, Texas Christian University; **Ashish Kishinchand Ochani**, University of Calgary

ESG

Green Innovation

Fri, June 19	3:30 PM - 5:00 PM	KC 308 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Shunyao Cynthia Jin, University of Michigan Dearborn

Discussant - Paper 1
Maximilian Golsong, Friedrich-Alexander-Universität Erlangen-Nürnberg

Discussant - Paper 2
Ying Liang, Georgia State University

Presentations

From Attention to Action: Climate Disasters, Risk Disclosure in 10-K Filings, and Green Innovation (Paper 1)

Shunyao Cynthia Jin, University of Michigan Dearborn; Hei-Wai Lee, University of Michigan Dearborn; Xinyu Wang, Valdosta State University and Georgia Institute of Technology

Capital Market Reactions to Green versus Brown Similar Technological Innovation Potential in Takeovers (Paper 2)

Maximilian Golsong, Friedrich-Alexander-Universität Erlangen-Nürnberg; Friedrich Sommer, Friedrich-Alexander-Universität Erlangen-Nürnberg

English

ESG Rating Disagreement and Green Human Capital Investment (Paper 3)

WITHDRAWN

Patrick Bimpong, Lingnan University; Feng Wu, Lingnan University; Dichu Bao, Lingnan University; Joseph Maxwell Asamoah, Lingnan University

Financial

Insider Trading

Fri, June 19	3:30 PM - 5:00 PM	KC 205 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Muhammad Kabir, University of Manitoba

Discussant - Paper 1
Danling Song, Boston College

Discussant - Paper 2
Minah Lee, University of Connecticut

Discussant - Paper 3
Muhammad Kabir, University of Manitoba

Presentations

Proxy Contest, Interlocking Directors, and Insider Trading Profitability (Paper 1)

Muhammad Asger, University of Queensland; Dewan Rahman, University of Queensland; **Muhammad Kabir**, University of Manitoba

Hidden in the Noise: Strategic Disclosure of Insider Sales on Prescheduled Macroeconomic Announcement Days (Paper 2)

Danling Song, Boston College

Private Favorable Information or Insider Overconfidence? The Market Reaction to Insider Purchases in the Post-Acquisition Period (Paper 3)

Todd Kravet, University of Connecticut; **Minah Lee**, University of Connecticut

Managerial

English

Managerial: Survey and Experimental Evidence

Fri, June 19	3:30 PM - 5:00 PM	KC 210 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Zvi Singer, HEC Montréal

Discussant - Paper 1
Hwee Tan, Simon Fraser University

Discussant - Paper 2
Januario Monteiro, University of East Anglia

Discussant - Paper 3
Zvi Singer, HEC Montréal

Presentations

What Drives Job Satisfaction and Turnover Intentions Among Immigrant Accountants in North America? (Paper 1)

Jorien Louise Pruijssers, Toulouse Business School; Gopal Krishnan, Bentley University; Caroline Lambert, HEC Montréal; **Zvi Singer**, HEC Montréal

The Joint Effect of the Controllability of Performance Measures and Causal Attributions on Earnings Management (Paper 2)

Johnny Jermias, Simon Fraser University; **Hwee Tan**, Simon Fraser University

Customer Sentiment, Sustainability Management Controls and AI Augmentation: Implications for Corporate Social Responsibility and Firm Performance (Paper 3)

Januario Monteiro, University of East Anglia; Rogério Lunkes, Universidade Federal de Santa Catarina; Mauricio Codesso, Northeastern University

ESG

Reporting and Disclosure: Climate Change

Fri, June 19	3:30 PM - 5:00 PM	KC 208 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

English

Session Chairs

Moderator
Sydney Shu, Miami University

Discussant - Paper 1
Sangwan Kim, University of Massachusetts Boston

Discussant - Paper 2
Jacky Chau, Shenzhen Technology University

Discussant - Paper 3
Sydney Shu, Miami University

Presentations

Negative Climate News Coverage and Corporate Carbon Emission Reporting (Paper 1)
Yun Fan, University of Oklahoma; **Sydney Shu**, Miami University; Ling Zhang, Rowan University

Credible Threats in Regulated Disclosures: BlackRock's 2020 Proxy Voting Policy Revision and Portfolio-Wide Greenhouse Gas Emissions (Paper 2)
Ivy Huang, Queens College, City University of New York; **Sangwan Kim**, University of Massachusetts Boston; Eric Rosano, Queens College, City University of New York; Jangwon Suh, Queens College, City University of New York

Do Self-Directed Retail Investors Care About ESG Information? Evidence from Information Access on an Integrated Trading Platform (Paper 3)
Jacky Chau, Shenzhen Technology University

Financial

Short-termism vs. Long-termism

Fri, June 19	3:30 PM - 5:00 PM	KC 203 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Wuyang Zhao, McGill University

English

Discussant - Paper 1
Guang Ma, Rutgers University

Discussant - Paper 2
Changling Chen, University of Waterloo

Presentations

Short-Term Investors' Long-Term Engagement: Activist Short Sellers' Tweeting at Subsequent Earnings Announcements (Paper 1)

Alexandre Madelaine, Erasmus University Rotterdam; Luc Paugam, HEC Paris; Hervé Stolowy, HEC Paris; **Wuyang Zhao**, McGill University

Trading in the Shadows: Dark Web and Financial Markets (Paper 2)

Yifei Chen, Southwestern University of Finance and Economics; Arion Cheong, Stevens Institution of Technology; **Guang Ma**, Rutgers University; Li Zhang, Rutgers University

Payment Reform and Hospital Cost Shifting: Evidence from China's DIP Program (Paper 3)

WITHDRAWN

Luminita Enache, University of Calgary; **Rui Sun**, University of California Berkeley

ESG

Societal Impact of Accounting and Analyst Reports

Fri, June 19	3:30 PM - 5:00 PM	KC 310 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Alisher Mansurov, Nipissing University

Discussant - Paper 1
Luping Yu, University of Macau

Discussant - Paper 2
Joseph A. Scarfone, York University

Presentations

English

Health Care Service Provider Disclosure Practices (Paper 1)

Marc Pilon, Nipissing University; **Alisher Mansurov**, Nipissing University; François Brouard, Carleton University; Cynthia De Champlain, Université du Québec en Abitibi-Témiscamingue

ESG Beliefs of Large Language Models: Evidence and Impact (Paper 2)

Tong Li, Xiamen University; **Luping Yu**, University of Macau

Tax

Tax and Investment

Fri, June 19	3:30 PM - 5:00 PM	KC 302 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Kaishu Wu, University of Waterloo

Discussant - Paper 1
Jaden Evanson, Arizona State University

Discussant - Paper 2
Kaixuan Zhang, University of Calgary

Discussant - Paper 3
Kaishu Wu, University of Waterloo

Presentations

How Do Emerging Market Firms Respond to Environmental Taxation? (Paper 1)

Mark (Shuai) Ma, University of Pittsburgh; **Kaishu Wu**, University of Waterloo; Jiaxing You, Xiamen University; Ying Liu, East China University of Science and Technology

The Real Effects of Tax Litigation (Paper 2)

Jaden Evanson, Arizona State University

R&D Capitalization and Tax Avoidance in the U.S. (Paper 3)

Kaixuan Zhang, University of Calgary; Hussein Ahmed Warsame, University of Calgary

English

[CANCELLED] Activities for Integrating Professional (Soft) Skills into Introductory Accounting Courses

Fri, June 19	4:15 PM - 5:00 PM	KC 305 - Education Kinnear Centre for Creativity & Innovation (KC)	Concurrent Education

Info

This session has been cancelled.

This session introduces a comprehensive set of free, ready-to-use classroom activities designed to help accounting educators integrate professional (soft) skills into introductory accounting courses. The activity set includes more than 100 short, classroom-tested activities focused on areas such as ethical judgment, critical thinking and problem-solving, professional communication, professional etiquette, and summarizing complex information. Each activity is intentionally aligned with common introductory accounting topics, including receivables, inventory, and liabilities, so that professional skill development occurs naturally alongside core accounting content rather than as a separate add-on.

The purpose of the session is to provide instructors with practical, scalable tools that reinforce accounting concepts while helping students develop workplace competencies increasingly emphasized by employers and accreditation bodies. The activities are designed to require minimal preparation, function well in small and large-enrollment courses, and be adaptable across delivery modalities (face-to-face, hybrid, and online).

The session is structured as an interactive workshop in which participants will experience selected activities from the student perspective, see examples of how activities align with specific accounting topics, and discuss implementation strategies. Engagement is supported through hands-on participation and polling questions that model classroom use.

The intended audience includes educators who teach introductory financial or managerial accounting, though the activities may also be adapted for upper-level courses. The session will be delivered in English.

Authors

Wendy Tietz
Kent State University

TM

Tracie Miller
Franklin University

A Living Education: Designing Accounting Education Responsive to the Climate Crisis

Fri, June 19	4:15 PM - 5:00 PM	KC 303 - Education Kinnear Centre for Creativity & Innovation (KC)	Concurrent Education

Info

English

How can accounting education meaningfully respond to the climate crisis? For educators interested in integrating sustainability into their classroom, this 45-minute, interactive workshop will explore what a 'living' accounting education can look like in practice.

Participants will be introduced to transformative education practices grounded in relationality and invited to reflect on their own most meaningful learning experiences. Through a guided activity, participants will examine assumptions sometimes taken for granted in traditional accounting education and contrast them with ecological economic perspectives concerned with long-term sustainability.

This workshop will also explore what it means to educate responsible business professionals in the context of the climate crisis. Participants will be invited to engage with research-informed frameworks that connect professional responsibility, ethics and sustainability. Practical examples from the facilitator's own teaching ground these ideas in classroom experience and provide links to core accounting skills.

Participants will leave with concrete curriculum ideas adaptable to their own contexts and a curated set of resources to support ongoing innovation in this area.

Presented in English.

Author

Taryn Greig
Kwantlen Polytechnic University

AGM

Fri, June 19	5:15 PM - 6:00 PM	KC 303 - Education Kinnear Centre for Creativity & Innovation (KC)	AGM

Social Event Dinner and Awards

Fri, June 19	6:00 PM - 9:30 PM	KC 101/103/105 Kinnear Centre for Creativity & Innovation (KC)	Social event

Description

Buffet dinner, CAAA Awards, and more.

English

Breakfast Buffet (included): Hours of operation 7:00–9:30 a.m.

Sat, June 20	7:00 AM - 9:30 AM	Vistas Dining Room Sally Borden Building, 3rd Floor	Breakfast

Exhibitor Bingo & Networking

Sat, June 20	8:30 AM - 3:30 PM	KC 200 & KC 300 Galleria Kinnear Centre for Creativity & Innovation (KC)	Exhibitor Bingo

Description

Exhibitor tables are located on the second and third floors of the Kinnear Centre. Delegates are encouraged to visit throughout the day to connect with exhibitors and to participate in Exhibitor Bingo.

Yuji Ijiri Lecture on Foundations of Accounting

Sat, June 20	9:00 AM - 10:00 AM	KC 101/103/105 Kinnear Centre for Creativity & Innovation (KC)	Plenary session

Session Chairs

2026 Yuji Ijiri Lecturer
Shyam Sunder, Yale School of Management

Coffee Break

Sat, June 20	10:00 AM - 10:15 AM	KC 200 & KC 300 Galleria	Break

English

Kinnear Centre for Creativity & Innovation (KC)

Are We Teaching the Wrong Things? Experiencing the Communication Expectation Gap in Accounting Education

Sat, June 20 | 10:15 AM - 11:30 AM | KC 305 - Education, Kinnear Centre for Creativity & Innovation (KC) | Concurrent Education

Info

The expectation gap between accounting education and employer demands has been discussed in the literature for decades, yet educators rarely experience that gap directly. This workshop turns the expectation gap into a first-hand learning experience by engaging participants with authentic student oral case videos and matched evaluations from CPA practitioners who assessed the same submissions. Participants compare their judgments with employer assessments to identify where expectations align or diverge and to surface the instructional implications of those discrepancies.

The session equips educators to strengthen students' readiness for evolving roles where communication and

strategic thinking are increasingly valued. By positioning educators as both learners and evaluators, the workshop fosters reflective practice and supports evidence-informed pedagogical change.

Author

BL

Beu Lee

Roundtables: Preparing for Change in Accounting Education (ESG, Skills, and AI)

Sat, June 20 | 10:15 AM - 11:30 AM | KC 303 - Education, Kinnear Centre for Creativity & Innovation (KC) | Concurrent Education

Description

This session features **concurrent roundtables** exploring current topics in accounting education. Designed as an **interactive, discussion-based format**, the session offers participants the opportunity to engage directly with presenters and peers in small-group conversations.

Participants will rotate between roundtables over the course of the 75-minute session (approximately 20 minutes per table), allowing them to connect with each presenter and explore different perspectives.

English

Rather than formal presentations, each roundtable is structured around informal dialogue, encouraging the exchange of ideas, experiences, and practical approaches.

To view individual roundtable descriptions, click on the presentation title. In the mobile app, navigate to the Presentations tab. In the browser version, scroll down.

Presentations

Introducing Intermediate Level Accounting Students to Environment, Social and Governance ("ESG") and Sustainability
Wayne Singular, Thompson Rivers University

Beyond Credentials: Micro-Credentials, Skill Signals, and Public Trust in Accounting Education in a Volatile and Uncertain World (A Roundtable Discussion)
Tim Chan, Mount Royal University

[CANCELLED] Your New Virtual TA: AI Class Videos and a ChatGPT-Powered Syllabus Assistant
Wendy Tietz, Kent State University; Tracie Miller, Franklin University

Other

Accounting Profession and Education: Survey and Qualitative Research

Sat, June 20	10:15 AM - 11:45 AM	KC 302 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Irene M. Herremans, University of Calgary

Discussant - Paper 1
Guillaume Picard-Lalonde, Queen's University - ESG UQÀM

Discussant - Paper 2
J. Efrim Boritz, University of Waterloo

Discussant - Paper 3
Irene M. Herremans, University of Calgary

Presentations

English

Preparing Post-Secondary Students for a New Era of Corporate Reporting (Paper 1)

Douglas Andrew Stuart, University of Victoria; Atinuke Chineme, University of Calgary; **Irene M. Herremans**, University of Calgary

Mandatory but Meaningful? A Qualitative Study of Continuing Professional Development in Accounting (Paper 2)

Guillaume Picard-Lalonde, Queen's University - ESG UQÀM; Erica Pimentel, Queen's University; Bertrand Malsch, Queen's University

The Role of Management's Valuation Specialists in Determining Fair Values in Corporate Reports (Paper 3)

J. Efrim Boritz, University of Waterloo; **Cedric Leung**, University of Waterloo; Lev M. Timoshenko, University of Calgary

Financial

Bank Capital and Loan Loss

Sat, June 20	10:15 AM - 11:45 AM	KC 205 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Minjae Kim, University of Alberta

Discussant - Paper 1
Tingying (Jojo) Zhou, McMaster University

Discussant - Paper 2
Chenwei Sun, Thompson Rivers University

Discussant - Paper 3
Minjae Kim, University of Alberta

Presentations

CECL and Peer Effects in Bank Loan Loss Provisioning (Paper 1)

Sung Gon Chung, Wayne State University; **Minjae Kim**, University of Alberta; Hsiang-Chieh (Alex) Yang, Augusta University

Does FinTech Penetration Discipline Banks? Evidence from Loan Performance and Earnings Management (Paper 2)

Tingying (Jojo) Zhou, McMaster University; Justin Jin, McMaster University; S. M. Khalid Nainar, McMaster University; Suyi Liu, Xi'an Jiaotong Liverpool University

English

Bank Capital Structure and Income Inequality (Paper 3)

Chenwei Sun, Thompson Rivers University; Justin Jin, McMaster University; S. M. Khalid Nainar, McMaster University

Other

Bibliometric Analysis and Qualitative Research

Sat, June 20	10:15 AM - 11:45 AM	KC 308 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Patricia Jackson Farrell, Schulich School of Business, York University

Discussant - Paper 1
Sanobar Anjum Siddiqui, University of Regina

Discussant - Paper 2
Raymond Kouassi Agbodoh-Falschau, Université de Sherbrooke

Discussant - Paper 3
Patricia Jackson Farrell, Schulich School of Business, York University

Presentations

The Fear of Missing Out and Investment Decisions: A Bibliometric Analysis (Paper 1)

Nicolas Epelbaum, Toronto Metropolitan University; **Patricia Jackson Farrell**, Schulich School of Business, York University

From Advocacy to Operationalization: A Bibliometric Analysis of Education for Sustainable Development in Accounting Before and After the UN SDGs. (Paper 2)

Sanobar Anjum Siddiqui, University of Regina

Infrastructure First? Rethinking Sustainable Development Goals Alignment in Global Development Finance: Evidence from World Bank Projects Funding Patterns and Thematic Gaps (Paper 3)

Raymond Kouassi Agbodoh-Falschau, Université de Sherbrooke; Caroline Blais, Université de Sherbrooke

Other

Cryptocurrency

English

Sat, June 20	10:15 AM - 11:45 AM	KC 306 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Rong Yang, Rochester Institute of Technology

Discussant - Paper 1
Choong-Yuel Yoo, Korea Advanced Institute of Science and Technology (KAIST)

Discussant - Paper 2
Wenyu Zhou, University of Calgary

Discussant - Paper 3
Rong Yang, Rochester Institute of Technology

Presentations

The Hidden Risks of Crypto Assets on Cybersecurity Breaches (Paper 1)
Jiwoo Ryou, West Virginia University; **Rong Yang**, Rochester Institute of Technology; Qiu Zheng, University of Michigan – Flint

Cryptocurrency Reporting and Earnings Informativeness: Evidence from Presentation Format and Measurement Basis (Paper 2)
Seong Jin Ahn, Hongik University; Jeonghu Pak, Korea Advanced Institute of Science and Technology (KAIST); You-il Park, The University of Hawaii at Manoa; **Choong-Yuel Yoo**, Korea Advanced Institute of Science and Technology (KAIST)

Does Cryptocurrency Influence Tax Avoidance Behaviors? Evidence from North America and China (Paper 3)
Wenyu Zhou, University of Calgary; Hussein Ahmed Warsame, University of Calgary

ESG

Governance, ESG, and Executive Compensation

Sat, June 20	10:15 AM - 11:45 AM	KC 206 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

English

Moderator
Samir Trabelsi, Brock University

Discussant - Paper 1
Wan-Ting Wu, University of Massachusetts Boston

Discussant - Paper 2
Jingjing Wang, University of Calgary

Presentations

ESG Committee, ESG-related Executive Compensation and Voluntary ESG Reporting Following SASB Standards Adoption: Does the Ratio of Independent Directors' Matter? (Paper 1)

Rabeb Dabbebi, Sfax University; Hichem Khlif, Sfax University; **Samir Trabelsi**, Brock University

ESG Pay and Managerial Long-termism (Paper 2)

Surjit Tinaikar, University of Massachusetts Boston; **Wan-Ting Wu**, University of Massachusetts Boston; Afrin Rifat, University of Massachusetts Boston

Human Capital Metrics and CEO Pay (Paper 3)

WITHDRAWN

Zhexu Ai, Wagner College; Diane Burton, Cornell University; Lingling Wang, University of Connecticut; Karen Wruck, Ohio State University

Financial

Information Acquisition and Processing

Sat, June 20 | 10:15 AM - 11:45 AM | KC 208 Kinnear Centre for Creativity & Innovation (KC) | Concurrent Research

Session Chairs

Moderator
Jody Grewal, University of Toronto

Discussant - Paper 1
Mingyue Zhang, University of Waterloo

Discussant - Paper 3
Jody Grewal, University of Toronto

English

Presentations

Internal Information Acquisition through Nudging: Evidence from Energy Audits (Paper 1)

Jody Grewal, University of Toronto; Anson Jiang, The University of Hong Kong

The Primacy Effect in Information Acquisition: Evidence from 10-K Exhibits (Paper 2)

WITHDRAWN

Stephanie Cheng, Tulane University; Pengkai Lin, Singapore Management University; Yimeng Li, Tsinghua University

From Text to Beta: Macroeconomic Disclosures and Firm-level Systematic Risk (Paper 3)

Cameron Holstead, RPC Consulting; Alon Kalay, Michigan State University; **Gil Sadka**, University of Texas at Dallas; Federico Siano, University of Texas at Dallas

Financial

Information Dissemination

Sat, June 20	10:15 AM - 11:45 AM	KC 201 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Shufang Lai, ShanghaiTech University

Discussant - Paper 1
Leixing Jiang, University of Alberta

Discussant - Paper 2
Zhenghai Chi, National University of Singapore

Discussant - Paper 3
Shufang Lai, ShanghaiTech University

Presentations

Social Media as a Governance Catalyst: Evidence from SEC Investigations of Financial Restatements (Paper 1)

Shufang Lai, ShanghaiTech University; Albert Tsang, Southern University of Science and Technology; Zeyu Yang, Shaanxi University of Science &Technology

English

Lower Search Costs, More Innovation: Evidence from Patent Classification Harmonization (Paper 2)

Leixing Jiang, University of Alberta

The Costs of Silence: How the Enforcement of Misinformation Regulation Shapes Finfluencers and the Corporate Information Environment (Paper 3)

Zhenghai Chi, National University of Singapore; Bin Ke, National University of Singapore

Financial

Innovation and Intangibles 1

Sat, June 20	10:15 AM - 11:45 AM	KC 301 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Melissa Fay Lewis-Western, Brigham Young University

Discussant - Paper 1
Bowen Li, Peking University

Discussant - Paper 2
Jonathan Tanone, University of Calgary

Discussant - Paper 3
Melissa Fay Lewis-Western, Brigham Young University

Presentations

Do Changes in US GAAP divert Public-Firms' Resources and Influence who Wins the Innovation Race? (Paper 1)

Luminita Enache, University of Calgary; Jae Kim, Lehigh University; **Melissa Fay Lewis-Western**, Brigham Young University

Regulation and Corporate Innovation: Evidence from Removal of Special Treatment Policy (Paper 2)

Bowen Li, Peking University; Hai Lu, University of Toronto and Peking University; Xiaoli (Shaolee) Tian, Georgetown University

Build or Buy? The Risk-Return Spectrum of Corporate Investments (Paper 3)

Jonathan Tanone, University of Calgary; Anup Srivastava, University of Calgary; Chandrani Chatterjee, The University of Texas at Arlington

English

Financial

Securities Regulators' Oversight

Sat, June 20	10:15 AM - 11:45 AM	KC 203 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Vishal Baloria, University of Connecticut

Discussant - Paper 1
Wenyi Dong, Chinese University of Hong Kong, Shenzhen

Discussant - Paper 2
Deborah Ama Anquandah, University of Illinois at Urbana-Champaign

Discussant - Paper 3
Young Jun Cho, Singapore Management University

Presentations

Is the SEC's Bark Worse than the IRS's Bite? Watchdog Regulators and Capital Investment Thresholds (Paper 1)

Vishal Baloria, University of Connecticut; Trent Krupa; Richard Mergenthaler, Pennsylvania State University

Scarcity, Spillovers, and Firm Responses in Rule-Level SEC Oversight (Paper 2)

Wenyi Dong, Chinese University of Hong Kong, Shenzhen

Watchdogs and Walkouts: Talent Departures During SEC Investigations (Paper 3)

Deborah Ama Anquandah, University of Illinois at Urbana-Champaign; Ciao-Wei Chen, University of Illinois at Urbana-Champaign; Yanrong Jia, Baruch College-City University of New York; Tao Wang, The Chinese University of Hong Kong; Yucheng Yang, The Chinese University of Hong Kong

Financial

Stock Price Discovery

Sat, June 20	10:15 AM - 11:45 AM	KC 304 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

English

Session Chairs

Moderator
Hamilton Elkins, University of Saskatchewan

Discussant - Paper 1
Sriram Villupuram, University of Texas at Arlington

Discussant - Paper 2
Gulraze Wakil, Toronto Metropolitan University

Discussant - Paper 3
Hamilton Elkins, University of Saskatchewan

Presentations

Measures of Market Dis/agreement, Share Volume, and Stock Price Discovery: Trade Spread and Quote Spread, Two Bid Ask Spreads (Paper 1)

Hamilton Elkins, University of Saskatchewan; Matthew Sooy, Ivey Business School, Western University

Unlocking Environmental, Social, and Governance Risk After IPO Share Lockups (Paper 2)

Grace Qing Hao, University of Texas at Arlington; Devendra Kale, University of Rhode Island; **Sriram Villupuram**, University of Texas at Arlington

Accounting Assets and Return Premia: Risk or Mispricing? (Paper 3)

Yuanshun Li, Toronto Metropolitan University; **Gulraze Wakil**, Toronto Metropolitan University

Tax

Tax and Managerial: Experimental Evidence

Sat, June 20	10:15 AM - 11:45 AM	KC 210 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Oliver Okafor, Toronto Metropolitan University

Discussant - Paper 1
Kieran Taylor-Neu, University of Alberta

English

Discussant - Paper 3
Oliver Okafor, Toronto Metropolitan University

Presentations

The Effect of Tax Audit Information and Framing on Compliance (Paper 1)
Oliver Okafor, Toronto Metropolitan University; Fatima Ahmed, Toronto Metropolitan University; Daniel Tut, Toronto Metropolitan University

The Impact of AI Coordination on the Perceived Fairness and the Negotiation Outcomes of Transfer Pricing (Paper 2)
WITHDRAWN
Yasheng Chen, Xiamen University; **Lai Lai Aung**, Xiamen University

Limitations of Tax Compliance Nudges: A Field Experiment (Paper 3)
Ian Burt, Niagara University; Amy Barg, University at Buffalo

Lunch Buffet (included): Hours of operation 11:30 a.m.–1:30 p.m.

Sat, June 20	11:30 AM - 1:30 PM	Vistas Dining Room Sally Borden Building, 3rd Floor	Lunch

The Accountant's Guide to AI and Data Analytics

Sat, June 20	1:30 PM - 3:00 PM	KC 305 - Education Kinnear Centre for Creativity & Innovation (KC)	Concurrent Education

Info

This hands-on workshop orients accounting professionals and educators with essential AI and coding skills to meet evolving CPA competencies. Participants explore how Big Data and AI are transforming accounting education and practice, while gaining hands-on experience with Python programming and AI models.

Participants will learn to distinguish between AI and data analytics. They will compare types of data analytics, as well as types of AI models, identifying practical business applications.

Through three hands-on coding activities, participants will practice writing and modifying Python code to solve real accounting challenges. The first activity introduces Python fundamentals by importing data files. Participants will also code simulations to calculate interest coverage ratios (ICR) as expenses vary. How risky is a loan for the organization? The second focuses on data visualization, where participants will amend code to create Sankey diagrams to summarize financial statements. The third activity explores outlier detection models, teaching participants to modify Python code for fraud detection in financial transactions.

The workshop concludes with a discussion of advanced AI integration techniques, including prompt engineering strategies to optimize chatbot (large language model) output, guidance on selecting appropriate chatbots for different tasks, and an introduction to "vibe coding"—using conversational AI to build interactive dashboards without extensive programming knowledge.

English

By session end, participants can compare analytics types, identify AI business applications, write basic Python code, and begin to customize AI solutions for accounting workflows.

Learn to leverage Big Data, AI, and Data Analytics, rather than be replaced by it.

Authors

Stephanie Powers
Red Deer Polytechnic

Leanne Vig
Red Deer Polytechnic

Other

Accounting Education and Profession: Survey Evidence

Sat, June 20	1:30 PM - 3:00 PM	KC 302 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Jing Lu, University of Guelph

Discussant - Paper 1
Douglas Andrew Stuart, University of Victoria

Discussant - Paper 2
Jorien Louise Pruijssers, Toulouse Business School

Discussant - Paper 3
Jing Lu, University of Guelph

Presentations

Evaluating the Proficiency of Generative AI in Financial Accounting Examinations (Paper 1)

Jing Lu, University of Guelph; Bo Huang, University of Guelph; Yan Yan, University of Guelph

English

Re-Thinking the Role of Corporate Reporting: Supporting Students in the Transition (Paper 2)

Douglas Andrew Stuart, University of Victoria; Atinuke Chineme, University of Calgary; Wenyu Zhou, University of Calgary; Irene M. Herremans, University of Calgary

How Oversight Spills Over: Behavioral Effects of International PCAOB Inspections (Paper 3)

Jorien Louise Pruijssers, Toulouse Business School; Ines Simac, KU Leuven

Critical Perspectives

Accounting, Ethics, and Society: Qualitative Research

Sat, June 20	1:30 PM - 3:00 PM	KC 210 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Annie Lecompte, ESG-UQAM

Discussant - Paper 1
Joanne Jones, School of Administrative Studies, York University

Discussant - Paper 2
Martin Emanuel Persson, University of Illinois at Urbana-Champaign

Discussant - Paper 3
Annie Lecompte, ESG-UQAM

Presentations

When Structure Substitutes for Conscience: The Industrialization of Fraud and the Transformation of Rationalization (Paper 1)

Annie Lecompte, ESG-UQAM

Using Film to Foster Moral Reflective Practice in Accounting Education: Lessons from Next Sohee (Paper 2)

Claire Deng, Toronto Metropolitan University; **Joanne Jones**, School of Administrative Studies, York University

An Ethical Archaeology of Enumeration: The 1863 Ohio Census and the Ethics of Accounting (Paper 3)

Cameron Graham, Schulich School of business, York University; **Martin Emanuel Persson**, University of Illinois at Urbana-Champaign; Vaughan Stephen Radcliffe, Ivey Business School, Western University; Mitchell J. Stein, Ivey Business School,

English

Other

Analytical Research

Sat, June 20	1:30 PM - 3:00 PM	KC 308 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Ping Zhang, University of Toronto

Discussant - Paper 1
Mingxuan Ma, University of Zurich

Discussant - Paper 2
Ping Zhang, University of Toronto

Presentations

The Implication of Cost from Acquiring Client Specific Expertise for Audit Quality and Auditor Specialization (Paper 1)
Ling Chu, Wilfrid Laurier University; **Ping Zhang**, University of Toronto

Accounting Reports, Macro News, and Higher-Order Beliefs (Paper 2)
Hui Chen, University of Zurich; **Mingxuan Ma**, University of Zurich

Audit

Audit Quality and Audit Fees

Sat, June 20	1:30 PM - 3:00 PM	KC 201 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Stefanie Tate, Associate Professor, University of Massachusetts Lowell

Discussant - Paper 1
Wenfeng Wang, Southern University of Science and Technology

Discussant - Paper 2
Jason MacGregor, Baylor University

Discussant - Paper 3
Yashar Marefati, McMaster University

Presentations

Weather-Induced Mood Shocks and Financial Reporting Quality (Paper 1)

Christopher Rossetti, Binghamton University; **Stefanie Tate**, Associate Professor, University of Massachusetts Lowell

Expert from the Headquarters Office, Geographical Constraints, and Audit Quality: Evidence from Co-signed Audit Reports (Paper 2)

Yuyan Jia, Central University of Finance and Economics; Xin Liu, Sun Yat-Sen University; Lin Wang, Central University of Finance and Economics; **Wenfeng Wang**, Southern University of Science and Technology

The Impact of the Revised ISA 540 on Audit Fees: Contrasting Impact on US-Listed Foreign Firms and US Firms (Paper 3)

Gia Chevis, Baylor University; David Hurtt, Baylor University; **Jason MacGregor**, Baylor University

Audit

Auditing: Experimental Evidence

Sat, June 20	1:30 PM - 3:00 PM	KC 304 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Lev M. Timoshenko, University of Calgary

Discussant - Paper 1
Susan McCracken, smccrac@mcmaster.ca

Discussant - Paper 3
Zheng Leitter, Nanyang Technological University

English

Presentations

How Do Valuation Specialists Contribute to the Quality of Goodwill Impairment Audits? (Paper 1)

Lev M. Timoshenko, University of Calgary; J. Efrim Boritz, University of Waterloo

Assurance Levels, Assurer Types, and Perceived Sustainability Report Reliability (Paper 2)

WITHDRAWN

Ismat Jahan, McMaster University

Task-Level AI Substitutability and Productivity Simulation in CPA Audit Work (Paper 3)

Takefumi Ueno, University of Shizuoka; Ryo Kato, Hitotsubashi University; Motohiko Nakamura, Chiba University of Commerce; Masashi Goto, Kobe University; Takahiro Hoshino, Keio University

ESG

Board of Directors

Sat, June 20	1:30 PM - 3:00 PM	KC 301 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator

Dongning Yu, Toronto Metropolitan University

Discussant - Paper 1

Crystal Yanting Shi, HEC Paris

Discussant - Paper 2

Chia-Chun Hsieh, National Chung Cheng University

Discussant - Paper 3

Dongning Yu, Toronto Metropolitan University

Presentations

Board ESG Human Capital and Firm ESG Performance: Evidence from Director Experience (Paper 1)

Dongning Yu, Toronto Metropolitan University

English

The Effects of Certification of Independent Directors on Their Labor Market and Firm Corporate Governance Quality (Paper 2)

Vedran Capkun, HEC Paris; **Crystal Yanting Shi**, HEC Paris; Yujie Yao, HEC Paris

Outside Director Compensation and Corporate ESG Outcomes (Paper 3)

Vincent Y.S. Chen, National Chengchi University; Yu-Fang Huang, Soochow University; **Chia-Chun Hsieh**, National Chung Cheng University

ESG

Climate Change and Climate Disclosure

Sat, June 20	1:30 PM - 3:00 PM	KC 306 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Matt Wegener, University of New Brunswick

Discussant - Paper 1
Lei Gao, University of North Florida

Discussant - Paper 2
Kun Yu, University of Massachusetts Boston

Discussant - Paper 3
Matt Wegener, University of New Brunswick

Presentations

Improving Greenhouse Gas Emissions Reporting (Paper 1)

Johnathon Cziffra, HEC Montréal; **Matt Wegener**, University of New Brunswick; Shane Nicholls, University of New Brunswick

Top Management Team Partisan Orientation and Climate Risk Disclosure (Paper 2)

Lei Gao, University of North Florida; Yan Ma, University of North Florida

The Effects of a Firm's Scope 3 Net-Zero Pledge on Its Supply Chain Emission Performance (Paper 3)

Shuili Du, University of New Hampshire; **Kun Yu**, University of Massachusetts Boston; Min Zhao, Boston College

English

Financial

Corporate Disclosure: Innovation

Sat, June 20	1:30 PM - 3:00 PM	KC 208 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Muskan Chawla, University of British Columbia

Discussant - Paper 1
Yue Zhang, Baruch College

Discussant - Paper 2
Jonathan Yuan, University of Saskatchewan

Discussant - Paper 3
Muskan Chawla, University of British Columbia

Presentations

Disclosure under Counsel: Law Firms and Corporate Innovation (Paper 1)
Farzana Afrin, California State University, Fullerton; **Muskan Chawla**, University of British Columbia; Xizhao Wang, Northwestern University

Disclosure Control as a Real Option: Contractual Governance in Clinical Trials (Paper 2)
Yue Chen, Baruch College; Sean Wang, Southern Methodist University; **Yue Zhang**, Baruch College

Technological Overlap and the Accounting Recognition of Technology-Related Intangibles: Evidence from Mergers and Acquisitions (Paper 3)
Yixing (Ivee) Che, Xiamen University; Changling Chen, University of Waterloo; Xin Daniel Jiang, University of Waterloo; **Jonathan Yuan**, University of Saskatchewan; Mingyue Zhang, University of Waterloo

Tax

Corporate Tax Avoidance

Sat, June 20	1:30 PM - 3:00 PM	KC 205 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

English

Session Chairs

Moderator
Anh Persson, University of Illinois at Urbana-Champaign

Discussant - Paper 1
Rahat Jafri, MacEwan University

Discussant - Paper 2
Yingwen Guo, The Hong Kong Polytechnic University

Discussant - Paper 3
Anh Persson, University of Illinois at Urbana-Champaign

Presentations

Negotiated Tax Havens (Paper 1)
Kevin Markle, Michigan State University; **Anh Persson**, University of Illinois at Urbana-Champaign; Leslie Robinson, Dartmouth College

Tax Avoidance and Digital Tax Transparency (Paper 2)
Rahat Jafri, MacEwan University; Mark Anderson, University of Calgary; Hussein Ahmed Warsame, University of Calgary; Michael Wright, University of Calgary

The Tax Effect of Competition Laws: International Evidence (Paper 3)
Yingwen Guo, The Hong Kong Polytechnic University; Sumingyue Wang, Shanghai University of Finance and Economics; Liang Xu, SKEMA Business School

Financial

Financial Reporting: Stakeholder Perspectives

Sat, June 20	1:30 PM - 3:00 PM	KC 206 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Yan Li, Trent University

English

Discussant - Paper 1
Joon Hong Kim, Temple University

Discussant - Paper 2
Sumi Jung, Yonsei University

Discussant - Paper 3
Yan Li, Trent University

Presentations

Credit Supply and Lenders' Monitoring of Borrowers' Conservative Reporting: Evidence from Two Recent Credit Booms (Paper 1)
Yan Li, Trent University; Yutao Li, University of Lethbridge; Gerald J. Lobo, University of Houston

Ex-Ante Screening and Ex-Post Monitoring: Which Procurement Stage Matters More for Financial Reporting Quality? (Paper 2)
Sudipta Basu, Temple University; Dmitri Byzalov, Temple University; **Joon Hong Kim**, Temple University; Wei Wang, Temple University

Paid to Be Transparent: Do Paid Family Leave Laws Curb Earnings Management? (Paper 3)
Sumi Jung, Yonsei University; Doyeon Kim, Yonsei University; Kyoungwon Kim, University of Florida; Jeongeun Emilia Lee, Yonsei University

Financial

Retail Investor Engagement

Sat, June 20	1:30 PM - 3:00 PM	KC 203 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Ningzhong Li, University of Texas at Dallas

Discussant - Paper 1
Zili Zhuang, Chinese University of Hong Kong

Discussant - Paper 2
Peter Fusheng Chen, Hong Kong University of Science and Technology

English

Discussant - Paper 3
Ningzhong Li, University of Texas at Dallas

Presentations

When IR Meets GenAI (Paper 1)
Ning Jia, Tsinghua University; **Ningzhong Li**, University of Texas at Dallas; Da Xu, Tsinghua University; Yuwen Zhang, Tsinghua University

The Price of Voice: Retail Investor Engagement and Corporate Investment (Paper 2)
Jun Chen, Chinese University of Hong Kong; Yongxin Xu, Monash University; **Zili Zhuang**, Chinese University of Hong Kong

Can Retail Investor Voice Discipline Firms? Evidence from Exchange-Mandated Interactive Platforms and Corporate Misconduct (Paper 3)
Peter Fusheng Chen, Hong Kong University of Science and Technology; Qingchuan Hou, Shanghai University of Finance and Economics; Yihong Wang, Shanghai University of Finance and Economics; Lifang Xu, Shanghai National Accounting Institute

Supporting the CPA Journey: Accounting Standards Board and CPA Canada Learning Resources Update

Sat, June 20	1:30 PM - 3:00 PM	KC 303 - Education Kinnear Centre for Creativity & Innovation (KC)	Concurrent Education

Description

This **90-minute session** will provide participants with an update on key developments shaping CPA education and the broader profession.

The session will begin with an overview from the Accounting Standards Board, highlighting recent and emerging changes in financial reporting. This portion is intended to support educators and stakeholders in staying current with developments that have direct implications for teaching and practice.

The second half of the session will focus on the evolving suite of learning resources being developed by CPA Canada to support students on their journey to becoming a CPA. These resources, aligned with the upcoming professional program, include eBooks, toolkits, case banks, and other supporting materials designed to enhance learning and student success. Participants will gain insight into how these materials will be structured and accessed, including a combination of freely available resources for students and PSIs, as well as more comprehensive premium offerings.

SESSION PRESENTERS

Andy Thomas, MBA, CPA, CA, CPA (Illinois), CGMA is Vice-President, Education at CPA Canada, where he leads the development and delivery of precertification education and assessment, including the CPA Professional Education Program (PEP) and the Common Final Examination. With more than 30 years of experience in professional education and credentialing, Andy has worked across all aspects of the certification lifecycle, from exam development and marking to national program leadership. Andy currently leads a national team focused on creating modern, technology-enabled learning materials that support candidates throughout their CPA journey. His work includes advancing digital-first content, eBooks, and innovative tools such as AI-enabled learning resources and enhanced online delivery platforms designed to improve accessibility, engagement, and learner success.

Jennifer Reed

Dominique Hamel

DISTINGUISHED PARTNER

CPA CHARTERED PROFESSIONAL ACCOUNTANTS CANADA / COMPTABLES PROFESSIONNELS AGRÉÉS CANADA

Session Chairs

Panelist
Dominique Hamel, Accounting Standards Board (AcSB)

Panelist
Jennifer Reed

Panelist
Andy Thomas

Coffee Break

Sat, June 20	3:00 PM - 3:15 PM	KC 200 & KC 300 Galleria Kinnear Centre for Creativity & Innovation (KC)	Break

Financial

Analyst Attributes and Behaviors

Sat, June 20	3:15 PM - 4:45 PM	KC 206 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Isabel Yanyan Wang, Michigan State University

English

Discussant - Paper 1
Xiaoli Hu, City University of Hong Kong

Discussant - Paper 3
Isabel Yanyan Wang, Michigan State University

Presentations

Sleep Loss and Analyst Herding: Evidence from Daylight Saving Time Change (Paper 1)

Tom Cong Shang, Michigan State University; **Isabel Yanyan Wang**, Michigan State University; Shuting Wu, California State University, Fullerton

Prosocial Analysts and Corporate ESG Activities (Paper 2)

WITHDRAWN

Weiyan Hu, University of International Business and Economics; Xuejiao Liu, University of International Business and Economics; Hong Wu, City University of Hong Kong; Huai Zhang, Nanyang Technological University

AI-Savvy Analysts (Paper 3)

Tong Li, Xiamen University; Hai Lu, University of Toronto and Peking University; **Luping Yu**, University of Macau

Financial

Crises and Firm Response

Sat, June 20	3:15 PM - 4:45 PM	KC 304 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Ehsan Poursoleyman, Simon Fraser University

Discussant - Paper 1
Betty Xing, Baylor University

Discussant - Paper 2
Yafei Chen, Lingnan University

Discussant - Paper 3
Ehsan Poursoleyman, Simon Fraser University

English

Presentations

Do Managers Release Bad News or Good News After Firm-Specific Stock Price Crashes? (Paper 1)

Jeong Bon Kim, Simon Fraser University; Jamal A. Nazari, Jamal, Simon Fraser University; **Ehsan Poursoleyman**, Simon Fraser University

Accounting Conservatism and Qualitative Disclosures: Evidence from the COVID-19 Pandemic and Generative AI (Paper 2)

Ashok Robin, Rochester Institute of Technology; Victor Xiaoqi Wang, California State University Long Beach; Kean Wu, Rochester Institute of Technology; **Betty Xing**, Baylor University

When Compliance Pays Off: Tax Reputation and Firm Resilience during the COVID-19 Crisis in China (Paper 3)

Kenny Lin, Lingnan University; **Yafei Chen**, Lingnan University

Audit

Critical/Key Audit Matters

Sat, June 20	3:15 PM - 4:45 PM	KC 201 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Jing Zhang, University of Colorado Denver

Discussant - Paper 1
Yuntian Li, Dalhousie University

Discussant - Paper 2
Lin Wang, Central University of Finance and Economics

Discussant - Paper 3
Jing Zhang, University of Colorado Denver

Presentations

Are Auditors' CAM Disclosures Influenced by Client Proprietary Cost Concerns? (Paper 1)

Jenna Burke, University of Colorado Denver; Katherine Gunny, University of Colorado Denver; **Jing Zhang**, University of Colorado Denver

English

Beyond Compliance: CAM Disclosures and the Risk of Financial Misreporting (Paper 2)

Yuntian Li, Dalhousie University; Zvi Singer, HEC Montréal; Jenny Zhang, Dalhousie University

When Auditors Talk, Do Retail Investors Listen? Evidence from Expanded Audit Reports (Paper 3)

Yifan Hou, Beijing International Studies University; **Lin Wang**, Central University of Finance and Economics; Donghui Wu, Chinese University of Hong Kong; Jianyu Zhao, Central University of Finance and Economics

Financial

ESG Assurance and Disclosure

Sat, June 20	3:15 PM - 4:45 PM	KC 306 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Liang Fu, Oakland University

Discussant - Paper 1
Nicolas Frenzel, University of Potsdam

Discussant - Paper 2
Yinglin Huang, Harbin Institute of Technology

Discussant - Paper 3
Liang Fu, Oakland University

Presentations

Reporting Information Systems in a Dynamic Regulatory Environment: Generalized Assurance Risk and Relative Quality of ESG Reporting (Paper 1)

Joseph Callaghan, Oakland University; Seong Yeon Cho, Oakland University; **Liang Fu**, Oakland University; Yin Yu-Thompson, Oakland University

The Costs of Sustainability Assurance – European Evidence on the Determinants of ESG Assurance Fees (Paper 2)

Nicolas Frenzel, University of Potsdam; Sven Hörner, University of Bayreuth

Rising Above or Staying Under: ESG Disclosure Conformity and Differentiation (Paper 3)

Yinglin Huang, Harbin Institute of Technology; Yuntian Li, Dalhousie University; Steve Brammar, University of Bath

English

Financial

Innovation and Intangibles 2

Sat, June 20	3:15 PM - 4:45 PM	KC 205 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Jin Wang, Wilfrid Laurier University

Discussant - Paper 1
Jie Zhang, Trent University

Discussant - Paper 2
Leo Wang, University of Ottawa

Discussant - Paper 3
Jin Wang, Wilfrid Laurier University

Presentations

The Power of Focus: How Inventor-base Concentration Drives Firm Performance? (Paper 1)
Jin Wang, Wilfrid Laurier University

Seasoned Equity Offerings and the Dynamics of Technological and Product Innovation (Paper 2)
Denis Schweizer, Concordia Unviersity; Aoran Zhang, Toronto Metropolitan University; **Jie Zhang**, Trent University; Yunfei Zhao, Wenzhou-Kean University

Constructing an Intangibles Dataset with a Multimodal Large Language Model (Paper 3)
Leo Wang, University of Ottawa

ESG

Political Alignment

Sat, June 20	3:15 PM - 4:45 PM	KC 208 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

English

Session Chairs

Moderator
Margaret Fong, HEC Montréal

Discussant - Paper 1
Xin Liu, Sun Yat-Sen University

Discussant - Paper 2
Ling Harris, University of Nebraska-Lincoln

Discussant - Paper 3
Margaret Fong, HEC Montréal

Presentations

Geopolitics and Firm Knowledge Sourcing (Paper 1)
Gilbert Kofi Adarkwah, HEC Montréal; **Margaret Fong**, HEC Montréal; Sinziana Dorobantu, New York University

Like Minds Flock Together: The Political Alignment of Auditor-Client Relationships in China (Paper 2)
Hanwen Chen, Nanjing Audit University; Siyi Liu, University of International Business and Economics; **Xin Liu**, Sun Yat-Sen University; Xuemei Tang, University of International Business and Economics

Insider Trading Under Anticipated Presidential Election Outcomes: The Role of Managerial Ideology and Political Expectations (Paper 3)
Bo Gao, University of Texas at El Paso; **Ling Harris**, University of Nebraska-Lincoln

Financial

Regulation and Disclosure

Sat, June 20	3:15 PM - 4:45 PM	KC 203 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Feng Chen, University of Toronto

English

Discussant - Paper 1
Madeline Kalista, WU Vienna University of Economics and Business

Discussant - Paper 2
Mutian Sun, Nanjing Audit University

Discussant - Paper 3
Feng Chen, University of Toronto

Presentations

Regulatory Spillover and Preemptive Disclosure to Mitigate Artificial Intelligence Risk: Evidence from the EU AI Act (Paper 1)

Feng Chen, University of Toronto; Xinlu Wang, Jinan University; Liang Xu, SKEMA Business School; Jianguang Zeng, Chongqing University

Regulatory and Voluntary Reporting Interactions under Solvency II (Paper 2)

Madeline Kalista, WU Vienna University of Economics and Business; Zoltán Novotny-Farkas, WU Vienna University of Economics and Business; Lukas Obernauer, WU Vienna University of Economics and Business

Strategic Disclosure of Internal Control Weaknesses Under Regulatory Pressure (Paper 3)

Mutian Sun, Nanjing Audit University; Chenxi Liu, Nanjing Audit University; Jun Wang, Coventry University; Langchuan Peng, Nanjing Audit University

Other

Societal Impact: Qualitative Research

Sat, June 20	3:15 PM - 4:45 PM	KC 210 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Nathalie Repenning, Concordia University

Discussant - Paper 1
Brent White, Mount Allison University

Discussant - Paper 2
Silvia Pereira de Castro Casa Nova, Universidade de São Paulo

English

Discussant - Paper 3
Nathalie Repenning, Concordia University

Presentations

Accounting and Jouissance in Personal Life: A Netnography of Restrictive Eating Disorders (Paper 1)
Nathalie Repenning, Concordia University; Kai DeMott, Concordia University

Do We Really Need an Auditor General? (Paper 2)
Brent White, Mount Allison University

From the Reign of the Soccer/Football to the Alienation of a People: Players as Valuable Accounting Assets or Objectification? (Paper 3)
Filipe Antonio Neri, Universidade de São Paulo; **Silvia Pereira de Castro Casa Nova**, Universidade de São Paulo

Other

Transparency and Price Informativeness

Sat, June 20 | 3:15 PM - 4:45 PM | KC 301 Kinnear Centre for Creativity & Innovation (KC) | Concurrent Research

Session Chairs

Moderator
Jay Junghun Lee, University of Massachusetts Boston

Discussant - Paper 1
Jonas Goliasch, Bishop's University

Discussant - Paper 2
Xinqi Yu, Hong Kong Polytechnic University

Discussant - Paper 3
Jay Junghun Lee, University of Massachusetts Boston

Presentations

English

Market for Corporate Control, Stock Market Feedback, and Investment Efficiency: Evidence from International M&A Laws (Paper 1)

Jeong Bon Kim, Simon Fraser University; **Jay Junghun Lee**, University of Massachusetts Boston; Sang Mook Lee, Penn State Great Valley School of Graduate Professional Studies; Jong Chool Park, University of South Florida

Ethical Consistency in Corporate Reporting: Aligning Financial Statements and Sustainability Disclosures for Transparency and Trust (Paper 2)

Jonas Goliasch, Bishop's University; Cédric Lesage, Concordia University

Information Externality of IPO: Evidence from Supply Chain (Paper 3)

Jie Cao, Hong Kong Polytechnic University; Michael Hertzel, Arizona State University; Linjia Song, Xiamen University; **Xinqi Yu**, Hong Kong Polytechnic University; Xintong Zhan, Fudan University

Other

Water, Infrastructure, and Immigration

Sat, June 20	3:15 PM - 4:45 PM	KC 302 Kinnear Centre for Creativity & Innovation (KC)	Concurrent Research

Session Chairs

Moderator
Olusola Akintunde, University of Calgary

Discussant - Paper 1
Shen Xu, Henan University

Discussant - Paper 2
Weiyin Zhang, The Hang Seng University of Hong Kong

Discussant - Paper 3
Olusola Akintunde, University of Calgary

Presentations

Provincial Labour-Market Structures and the Returns to Immigrant Human Capital in Canada (Paper 1)

Olusola Akintunde, University of Calgary

Ultra-High Voltage Power (UHV) Transmission and Corporate Employment: Evidence from a Staggered Infrastructure Commissioning (Paper 2)

Zhihui Liu, Henan University; **Shen Xu**, Henan University; Meizi Ye, Henan University

English

Exposure to Water Risk and Firm Valuation: Evidence from Geographic Proximity to Cancer Village (Paper 3)

Yingwen Guo, The Hong Kong Polytechnic University; Miao He, Hong Kong Chu Hai College; **Weiyin Zhang**, The Hang Seng University of Hong Kong

Other

Wiley Session: Integrating AI into Accounting Education: A Framework for Student Thinking and Judgment

Sat, June 20	3:15 PM - 4:45 PM	KC 303 - Education Kinnear Centre for Creativity & Innovation (KC)	Concurrent Education

Description

Description:

As artificial intelligence becomes more embedded in accounting practice, educators face a critical challenge: how to integrate AI into their courses without weakening student thinking. This session presents a structured framework for teaching students how to think with AI, with emphasis on prompt design, evaluation of AI-generated output, and professional judgment. Participants will engage in selected interactive exercises and explore practical examples that can be adapted across financial, managerial, auditing, and analytics courses. The session highlights ways to use AI to support learning while preserving—and strengthening—critical thinking.

This session is eligible for up to 1.5 CPD hours for active participants. Canadian CPAs may claim CPD hours based on actual attendance and in accordance with the continuing professional development requirements of their respective provincial CPA body.

Speaker Bio

Ann Dzuranin is the KPMG Endowed Professor of Accountancy at Northern Illinois University, and the author of *Data and Analytics in Accounting*, 1st edition. With over 15 years of experience in both public and corporate accounting, Ann brings a passion for data analytics and exploring the ways in which technology can influence and improve accounting decision-making in the classroom.

Session Sponsor

WILEY

English