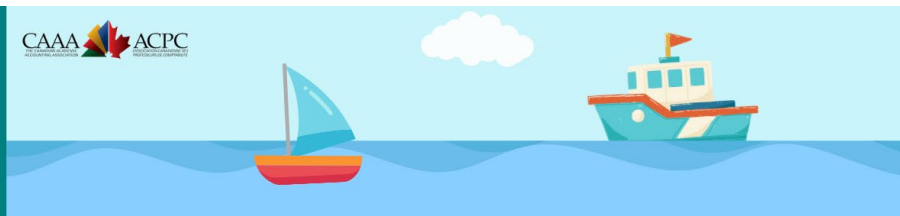


A Rising Tide Lifts All Boats

CAAA Annual Conference 2024
Halifax, NS
June 14 & 15, 2024 (Professional
Development Day on June 13, 2024)



FRIDAY, JUNE 14, 2024

| | | |
|--|---|-------------------|
| 8:00 am – 8:30 am | Breakfast & Registration | Nova Scotia Foyer |
| 8:15 am – 9:45 am | Opening Remarks & Plenary Session Dr. Hongping Tan and David-Alexandre unpack recent economics and financial trends from business and academic lenses. | Nova Scotia BCD |
| 10:00 am – 11:30 am | Concurrent Sessions 1 | |
| | CPA Canada | |
| | Session: Removing Barriers for Indigenous Learners in Accounting | Halifax A |
| | Education | |
| | Session 1A: Sustainability Mindset: Embedding Sustainability Theories and Practices in Accounting Education | Annapolis |
| | Session 1B: Vivre une communauté de pratique en pédagogie universitaire | Annapolis |
| | Research | |
| | Session: Financial Accounting 1 1.1.1: Determinants of Textual Similarity in 10-K Risk Disclosures 1.1.2: Precautionary Benefit of Cash Holdings 1.1.3: Financial Reporting Overstatements and Household Entrepreneurial Entry | Sable A |
| | Session: Accounting & Information Technology 1 1.2.1: WHEN THE GRASS SEEMS GREENER: An examination of the optimistic performance hypothesis applied to ESG-branded mutual funds 1.2.2: A Scoping Review of ChatGPT Research in Accounting and Finance 1.2.3: Diversity Beyond Gender and Corporate Governance: A Systematic Review of the Accounting Literature | Sable B |
| | Session: Financial Reporting 1 1.3.1: Non-GAAP Reporting and Investor Relations 1.3.2: Firm-Level Political Risk and Opportunistic Non-GAAP Reporting 1.3.3: Herding in Corporate Climate Risk Disclosure | Sable C |
| Session: Financial Accounting 2 1.4.1: An Early Look at Investor Reactions to Comparable Sustainability Measures: An Experimental Approach 1.4.2: Analysts' lending decisions: Do cohesive presentation and cash flow format matter? 1.4.3: State-owned Brokerages, Analyst Competition, and Forecast Accuracy | Sable D | |
| Session: Financial Accounting 3 1.5.1: Value relevance of EBITDA 1.5.2: Defined benefit pension settlements: Valuation, disclosure, and economic implications 1.5.3: The Impact of Mandatory Plant-level Disclosure on Voluntary Firm-level Disclosure | Nova Scotia A | |

| | | |
|--------------------|--|-----------------|
| | Session: Financial Accounting 4 1.6.1: Weather-Induced Mood and Information Acquisition 1.6.2: Persistence of Cash Flows in Firms Suspected of Manipulation 1.6.3: 1 Commission and fees income as earnings smoothing tool during crisis: European evidence from the Covid-19 pandemic | Halifax B |
| | Session: Auditing & Fraud 1 1.7.1: Climate Risk and Audit Fees: Evidence from Emerging Markets 1.7.2: The Effect of Changes in Corporate Governance on Key Audit Matters 1.7.3: The Effects of Shared-opinion Audit Reports on Perceptions of Audit Quality | Halifax C |
| 11:45 am – 1:00 pm | Lunch and Canadian Accounting Hall of Fame (CAHF) Inductions | Nova Scotia BCD |
| | Concurrent Sessions 2 | |
| | Education | |
| | Session 2A: Use of Live Case Studies in Accounting Courses | Annapolis |
| | Session 2B: Exploring Internal Controls: An Experiential Learning Exercise in Introductory Accounting | Annapolis |
| | AcSB & CPA Canada | |
| | Session 2C: Finding the connections- a risk is a risk | Halifax A |
| | Session 2D: Focus Group Discussion on Potential PSIs' Barriers and Mitigations to Implementing Accounting Education for Indigenous learners | Halifax A |
| | Research | |
| | Session: Taxation 1 2.1.1: State-Level Tax Authority Preparedness and Corporate Tax Avoidance 2.1.2: Do Unrecognized Tax Benefits Matter for Loan Loss Recognition in Banks? 2.1.3: The Impact of Tax Avoidance and Corporate Governance on Information Transparency: Evidence from XBRL Mandate | Sable A |
| 1:15 pm – 2:45 pm | Session: Managerial Accounting 1 2.2.1: Insecurity, Gratitude, and Managers' Materialistic Behaviour 2.2.2: Navigating Cost Behaviour during COVID-19 Uncertainty: Financial Flexibility, Managerial Traits, and Government Interventions 2.2.3: The effect of partial and full relative performance information on problem-solving | Sable B |
| | Session: Managerial Accounting 2 2.3.1: Do Retention Bonuses Encourage Complacency? An Experimental Study of the Design of Retention Bonuses 2.3.2: Exploitation or Exploration: Employees' Strategies in Projects with Highly Uncertain Outcomes 2.3.3: The impact of board independence on the relationship between takeover protection and customer satisfaction | Sable C |
| | Session: Financial Reporting 2 2.4.1: Taking the Pulse of Firm Innovation from Online Job Postings 2.4.2: Do Multi-Segment Firms Tell Us Enough About Their Business Segments? Evidence from Segment-Level Data Granularity and Delays in Stock Price Updates 2.4.3: Association between SFAS No. 161 Derivative Disclosures and Interest Rate Risk Exposure: Evidence from Interest Rate Swaps Designated as Fair Value Hedge | Sable D |
| | Session: Indigenous Research Reclaiming Indigenous methodologies: co-creating a shared approach to impact measurement for Indigenous social purpose organizations and businesses | Nova Scotia A |

| | | |
|-------------------|--|-------------------|
| | <p>Session: Capital Markets and Societal Impact 2.6.1: Do Stock Index Revisions Impact Credit Markets? Evidence from the US Corporate Bond and CDS Markets 2.6.2: Labor Adjustment Costs and Cost Behavior 2.6.3: Salaries and Impact(s) of Academics: an Investigation under the Prism of Prestige</p> | Halifax B |
| | <p>Session: Managerial Accounting 3 2.7.1: The Effects of Work Arrangement and Performance Metric Alignment on Employees' Fraud Decisions under Different Management Controls 2.7.2: The Effect of Moral Suasion and Interactional Fairness on Tax Compliance 2.7.3: Association between SFAS No. 161 Derivative Disclosures and Interest Rate Risk Exposure: Evidence from Interest Rate Swaps Designated as Fair Value Hedge</p> | Halifax C |
| 2:45 pm – 3:15 pm | Break | Nova Scotia Foyer |
| | Concurrent Sessions 3 | |
| | CPA Canada | |
| | Session: 10 Things to Know About the New CPA Certification Program | Halifax A |
| | Research | |
| | <p>Session: Financial Reporting 3 3.1.1: Response of Bank Holding Companies' Earnings Management to Removal of AOCI Filter 3.1.2: Tone Management on Interactive Investor Platforms: The Case of Chinese Firms During the COVID-19 Crisis 3.1.3: The Interplay between Information Acquisition and Information Integration: Evidence from EDGAR Search Volume around 10-K/10-Q Filing Dates</p> | Sable A |
| | <p>Session: CSR, Ethics, Accountability 1 3.2.1: SASB-Identified Sustainability Rating and Investment Efficiency: Evidence of an Inverted U-Shaped Relationship 3.2.2: Capitalizing on Transparency: The Role of CSR Signaling in Accessing External Financial Resources 3.2.3: Does Firms' Corporate Social Responsibility Reduce Crime?</p> | Sable B |
| | <p>Session: Auditing & Fraud 2 3.3.1: The Effect of Restatements on Office-Level Audit Quality 3.3.2: Do PCAOB Inspections Induce Real Earnings Management? 3.3.3: Managerial Availability and Oversight at the Audit Office and Audit Quality</p> | Sable C |
| | <p>Session: Auditing & Fraud 3 3.4.1: Detecting Informative Value in Key Audit Matters: The Importance of Dissimilar KAM Risk Descriptions 3.4.2: Executives' facial attractiveness and audit fees 3.4.3: Auditing in the Digital Age: Determinants and Consequences of Technology Investment</p> | Sable D |
| 3:15 pm – 4:45 pm | <p>Session: CSR, Ethics, Accountability 2 3.5.1: TCFD Reporting: Early Evidence Related to the Future of Global Climate-Related Disclosure 3.5.2: Anti-sweatshop campaigns and supply chain traceability: a study of global fashion retailers 3.5.3: Board Environmental, Social, and Governance (ESG) Expertise and ESG report usefulness</p> | Nova Scotia A |

| | | |
|-------------------|---|---|
| | <p>Session: Activism and Sustainability</p> <p>3.6.1: Que font les entreprises canadiennes lorsque les actionnaires manifestent leur mécontentement dans le cadre du vote consultatif sur la rémunération des hauts dirigeants?</p> <p>3.6.2: Les entreprises canadiennes face a la biodiversité : une analyse fondée sur l'intelligence artificielle</p> <p>3.6.3: Vivre la recherche comptable en français ? Un an après</p> | Annapolis |
| | <p>Session: Financial Reporting 4</p> <p>3.7.1: Does Open-Source Software Use Increase Business Risk?</p> <p>3.7.2: How and When Analysts' Qualitative Assessments Matter: Evidence of Analyst Report Tone Informativeness in a Merger Announcement Setting</p> <p>3.7.3: How and When Analysts' Qualitative Assessments Matter: Evidence of Analyst Report Tone Informativeness in a Merger Announcement Setting</p> | Halifax C |
| 5:00 pm – 5:45 pm | Annual General Meeting | Halifax A |
| 7:00 pm – 9:30 pm | <p>Social Event</p> <p><i>Please note that no transportation to or from the social event venue is provided by the conference. Those who have purchased tickets to the social event are encouraged to make their own travel arrangements in advance.</i></p> | Pier 21 1055 Marginal Road, Halifax NS B3H 4P7 |

FULL PROGRAM



Presenter names and session descriptions available online.
Please go to www.caaa.ca or scan QR code.

SATURDAY, JUNE 15, 2024

| | | |
|---|--|-----------------|
| 7:30 am – 8:30 am | Breakfast & Meet the Exhibitors | Nova Scotia BCD |
| 8:30 am – 10:00 am | Concurrent Sessions 4 | |
| | Education | |
| | Session 4A: The Management Accountant’s role in the design phase of production – a teacher’s note from a personal experience in shoe manufacturing | Annapolis |
| | Session 4B: Simulation virtuelle intégrée Microbrasserie McLellan | Annapolis |
| | Research | |
| | Session: Accounting Education 1 4.1.1: Animating Accounting: The Use of Technology to Foster Student Engagement in Introductory Accounting 4.1.2: Hey ChatGPT - is a Louis Vuitton bag an Investment? Evaluating ChatGPT’s Readiness for Use in Financial Literacy and Education 4.1.3: Audit vs. Consulting, which Route to Choose? The Role of Self-Elimination in the Social Exclusion of Elite PSF | Sable A |
| | Session: Financial Accounting 5 4.2.1: Climate Risk and Earnings Management: The Role of Female Board Presence and Leadership 4.2.2: Internal Information Asymmetry and Firm-Level Productivity 4.2.3: Other Comprehensive Income and Crash Risk: Evidence from Banking Industry | Sable B |
| | Session: Financial Accounting 6 4.3.1: CEO Compensation When Accounting Information and Market Information Diverge 4.3.2: Is Intangibles Talk Informative about Future Returns? Evidence from 10-K Filings 4.3.3: Real Effects of Government Subsidy Accounting Changes: Evidence from a Natural Experiment | Sable C |
| | Session: Financial Accounting 7 4.4.1: How do Firms Respond to Within-Firm Pay Disparity? Evidence from Earnings Management 4.4.2: Speaking about Mergers and Deal Outcomes: An Examination of Analyst Report Tone surrounding Merger Announcements 4.4.3: Breaking the Language Barriers? Machine Translation Technology and Analysts’ Forecasts for Multinational Firms | Sable D |
| | Session: Financial Accounting 8 4.5.1: Higher Order Beliefs, Accounting Standards, and Stock Market Efficiency 4.5.2: Free Money? An Analysis of the Paycheck Protection Program 4.5.3: Does Options Trading Reduce the Demand for Conditional Accounting Conservatism? | Nova Scotia A |
| | Session: Corporate Governance 1 4.6.1: Are Firms Ideologically Fickle? 4.6.2: Role of Academic Directors in Curtailing Tax Aggressiveness in Chinese Firms | Halifax B |
| Session: CSR, Ethics, Accountability 3 4.7.1: Machine Lending and Discrimination: Evidence from Peer-to-peer FinTech Lending 4.7.2: Impact of Asset Bubbles on Exercise of Executive Stock Options 4.7.3: The Interplay Between Materiality & Comparability in Sustainability Reporting: Evidence from the Banking Industry | Halifax C | |

| | | |
|---|---|-------------------|
| | Session: Financial Reporting 5 4.8.1: Do Hedge Funds Exploit Material Nonpublic Information? Evidence from Corporate Bankruptcies 4.8.2: Beyond Labels: Decoding Market Surprises, Non-Linear Dynamics, and Strategic Choices in the Era of EU Taxonomy Reporting 4.8.3: The Financial Reporting Effects of Shadow Banking: Evidence from China | Halifax A |
| 10:00 am – 10:30 am | Break | Nova Scotia Foyer |
| 10:30 am – 12:00 pm | Concurrent Sessions 5 | |
| | Education | |
| | Session 5A: Empowering the Next Generation of Accountants: Integrating Student Insights into Data Analytics Education | Annapolis |
| | Session 5B: Learning Tools for Accounting Cases Resolution | Annapolis |
| | Research | |
| | Session: Auditing & Fraud 4 5.1.1: The Impact of Pre-Audit Risk of Material Misstatements on the Quality of Financial Statements and Its Implication for Auditor Quality Estimation 5.1.2: Do Accounting Estimates in the Form of Accruals Capture the Economic Substance of Firm Activities? An Exploratory Study 5.1.3: Component Auditors and Credit Risk | Sable A |
| | Session: CSR, Ethics, Accountability 4 5.2.1: “If Not Certain Be Vague”: How Uncertainty about Investors’ Preferences Shapes Voluntary Climate Change Disclosure 5.2.2: Analyst Coverage and Financial Materiality of Corporate Social Performance 5.2.3: The Ultimate Power of Religiosity: Local Religiosity and CEO Gender Pay Gap | Sable B |
| | Session: CSR, Ethics, Accountability 5 5.3.1: Corporate Purpose Disclosure: Substance or Cheap Talk? An Experimental Analysis of Investors’ Perception 5.3.2: Counter Accounts in Accountability Relationships: A Multimodal Critical Discourse Analysis of Rio Tinto’s Destruction of the Juukan Gorge 5.3.3: Has Sustainability Accounting Permeated Traditional Accounting? A Bibliometric Analysis to Determine the State of Research Today | Sable C |
| | Session: Corporate Governance 2 5.4.1: Christianity Maturity and Audit Committee and Board Characteristics 5.4.2: Entrenched Management, Underperformance, and the Adaptation Option | Sable D |
| | Session: Financial Accounting 9 5.5.1: Does Trustworthiness Lead to Forecast Bias? Evidence from Analysts’ Site Visits 5.5.2: Switching Back from IFRS to Local GAAP: Does it Impact Target Price Accuracy and Analyst Optimism? 5.5.3: SEC Investigations and Opportunistic Non-GAAP Reporting | Nova Scotia A |
| Session: Financial Reporting 6 5.6.1: Interpretive Earnings Forecasts via Machine Learning: A High-Dimensional Financial Statement Data Approach 5.6.2: Beyond Compliance: Analyzing the Relationship between Data Breach Disclosure Laws and Corporate Social Responsibility Commitments 5.6.3: Analysts’ Risk Discussions | Halifax B | |

| | | |
|--------------------|---|-----------------|
| | Session: Markets, Corporate Finance 5.7.1: Acquire to Nurture or Eliminate Competition 5.7.2: Repeated Interaction, Lobbying, and Government Procurement Contracting 5.7.3: Does local government debt discourage corporate risk-taking? Evidence from China | Halifax C |
| | Session: Managerial Accounting 4 5.8.1: The Interactive Effects of Performance Information and Pro-Social Controls on Office and Remote Employees' Effort 5.8.2: Engaging in Technological Projects Through Crowdfunding: Impacts of Social Innovation 5.8.3: Managerial Ability and R&D Stickiness: Evidence from China | Halifax A |
| 12:15 pm – 1:35 pm | Awards Lunch | Nova Scotia BCD |
| | Concurrent Sessions 6 | |
| | Education (Roundtables) | |
| | Session 6A: Group Assessment in Accounting, Learning or Cheating? | Halifax C |
| | Session 6B: Scientific plagiarism: a question of morality | Halifax C |
| | Session 6C: The Social and Political Dynamics of Corporate Tax Behavior in China's Affluent Class | Halifax C |
| | Session 6D: Dynamic professional to engaged educator: A Look at Professional Praxis | Halifax C |
| | Research | |
| | Session: Accounting, Capital Markets 6.1.1: Students' Perceptions of Diversity, Equity and Inclusion in an Accounting Firm's Recruitment Photos 6.1.2: Do Mutual Fund Managers Care About Proposed Accounting Standard Changes? 6.1.3: Financial Statement Readability and Internal Control | Sable A |
| 1:45 pm – 3:15 pm | Session: Financial Accounting 10 6.2.1: The Role of WallStreetBets Retail Investors in the Pricing of Accounting Information Surrounding Quarterly Earnings Announcements 6.2.2: Harmony and Dissonance in Financial Reporting Among Neighboring Countries: A Comparative Analysis of Changes in Liquidity with IFRS Adoption 6.2.3: How Companies Managed Earnings during the COVID-19 Pandemic? | Sable B |
| | Session: Financial Accounting 11 6.3.1: Less is More: Lender Distraction and Workplace Safety 6.3.2: Territorializing Care: Accounting Strategies and Healthcare Accessibility for Undocumented Migrants 6.3.3: From Mandatory to Voluntary Disclosures: Conflict Mineral Reports Filings of US Firms | Sable C |
| | Session: Accounting & Information Technology 2 6.4.1: Forewarned and Forearmed? Effects of a Forewarning on Nonprofessional Investors' Susceptibility to Management's Strategic Blockchain Disclosures 6.4.2: An Examination of how Different Blockchain Types Affect Taxpayer Compliance 6.4.3: Cybersecurity and internal resource allocation | Sable D |

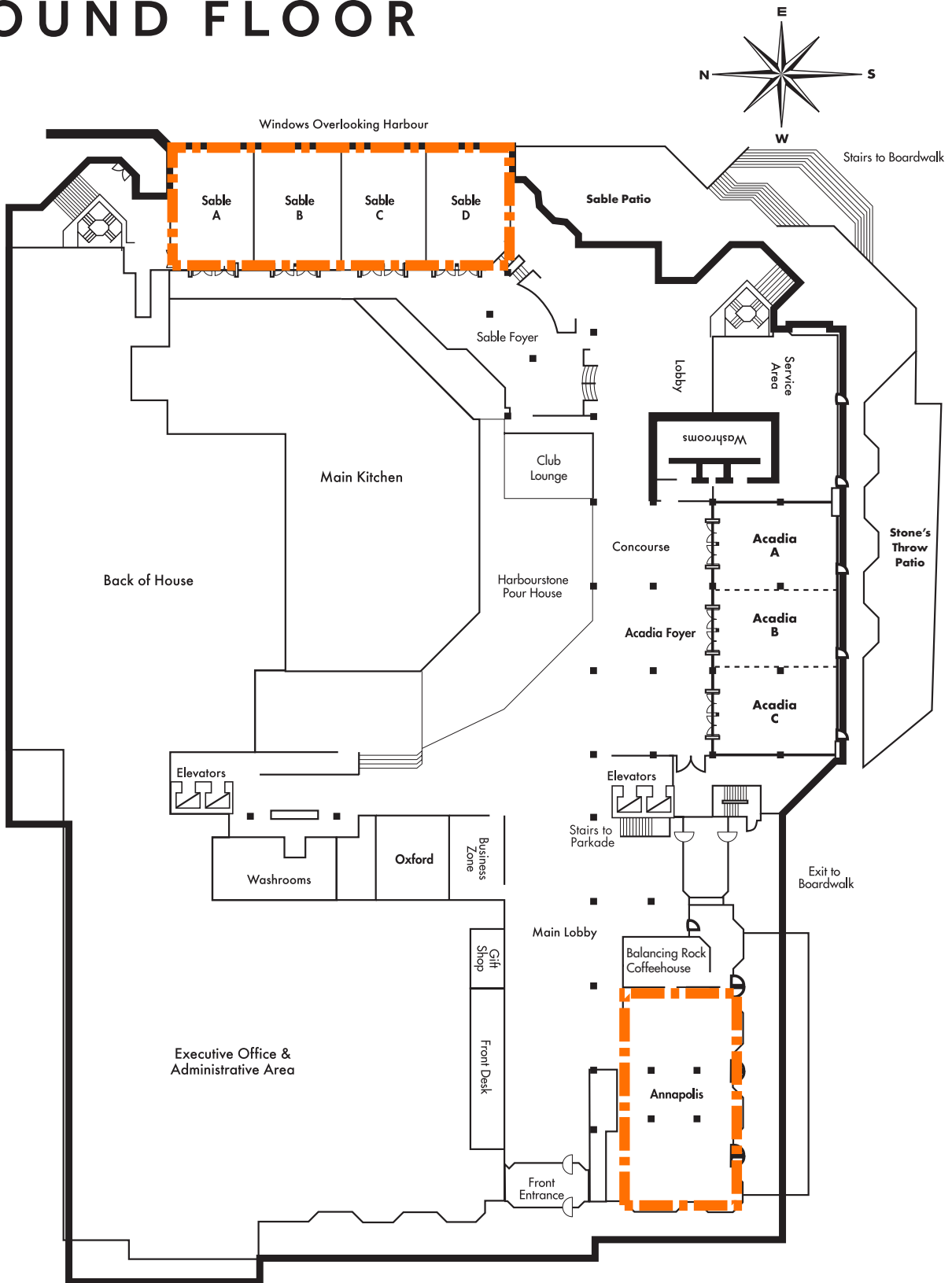
| | | |
|--------------------------|--|---------------|
| | <p>Session: Auditing & Fraud 5 6.5.1: Heterogeneity in Big 4 Public Accounting Firms. Examining Differences in the Stock Returns of Big 4 Accounting Firm Clients 6.5.2: The Determinants of Joint Audit Imbalance: A Supply-Side Analysis 6.5.3: Auditee Merger, Audit Fees, and the Market Dominance of Big Four Accounting Firms.</p> | Nova Scotia A |
| | <p>Session: Accounting & Information Technology 3 6.6.1: When Worlds Collide: Auditor Expansion into the Blockchain Field 6.6.2: “Carrying Food on Your Back and Being Hungry”: Accounting Role in the (In)visibilization of Platform's Riders during a Pandemic Crisis 6.6.3: The Information Content of Tone Dispersion: Evidence from Earnings Conference Call Q&As</p> | Halifax B |
| | <p>Session: Accounting & Information Technology 4 6.7.1: Detecting Fraudulent Financial Statements Using Machine Learning Techniques 6.7.2: Enterprise System Standardization and Firm Information Provision</p> | Annapolis |
| | <p>Session: Financial Reporting 7 6.8.1: Enterprise System Standardization and Firm Information Provision 6.8.2: Do Cyberattacks Influence Cyber-Related Disclosure and Workforce Spending? Evidence from the U.S. Healthcare Sector 6.8.3: Do Uninsured Depositors Respond to Banks’ Interest Rate Risk?</p> | Halifax A |
| End of Conference | | |

FULL PROGRAM



Presenter names and session descriptions available online.
 Please go to www.caaa.ca or scan QR code.

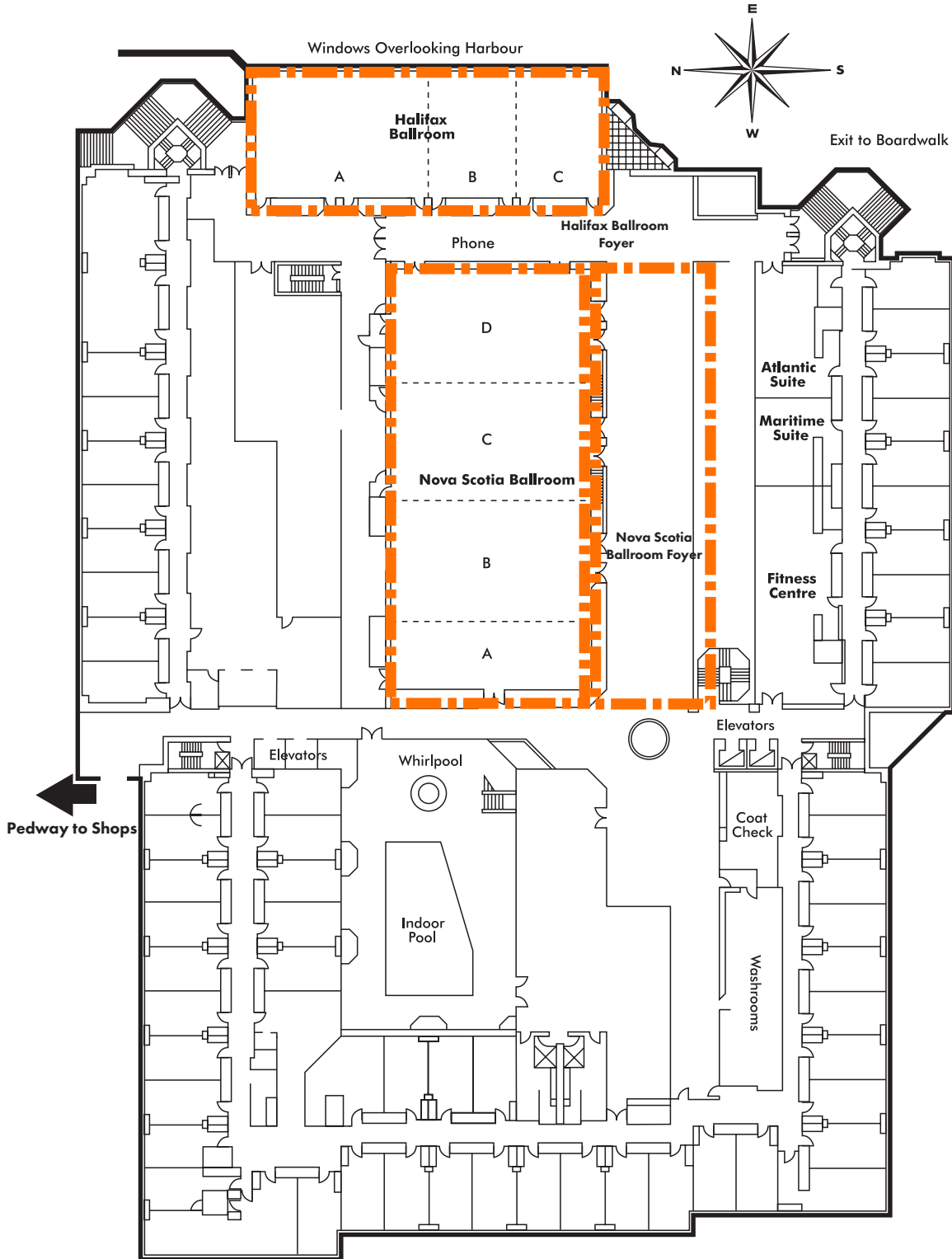
GROUND FLOOR



HALIFAX MARRIOTT HARBOURFRONT
1919 UPPER WATER STREET, HALIFAX, NOVA SCOTIA
PHONE 902.421.1700 | WWW.HALIFAXMARRIOTT.COM
TOLL FREE RESERVATIONS: 1.800.943.6760 | GROUP SALES: 902.428.7803



SECOND FLOOR



HALIFAX MARRIOTT HARBOURFRONT

1919 UPPER WATER STREET, HALIFAX, NOVA SCOTIA

PHONE 902.421.1700 | WWW.HALIFAXMARRIOTT.COM

TOLL FREE RESERVATIONS: 1.800.943.6760 | GROUP SALES: 902.428.7803

