



**ACCOUNTING AND
ACCOUNTABILITY**
in a Disruptive Marketplace

**COMPTABILITÉ ET
REDDITION DE COMPTES**
dans un marché perturbé



CAAA Annual Conference 2025
June 13 & 14, 2025
Professional Development Day on June 12

Congrès annuel 2025 de l'ACPC
Les 13 et 14 juin 2025
Journée de développement professionnel le 12 juin

Toronto Metropolitan University Toronto, Ontario



This printed schedule reflects information current as of May 30, 2025. Please note that the conference schedule is subject to change without notice.

For the latest updates and additional conference details, we encourage you to visit our conference website. Simply scan the QR code or visit <https://www.caaa.ca/event/caaa-annual-conference-2025-2/register>.

PROFESSIONAL DEVELOPMENT DAY: THURSDAY, JUNE 12

Workshops listed for this day require advanced pre-registration. Walk-in availability is not guaranteed.

8:00 AM – 9:00 AM EDT

Breakfast

Location: TRSM Commons (7th Floor)

8:30 AM – 12:00 PM EDT

Ethics Workshop: Deep Fakes and the Role of the Profession

Location: TRS 2-119

9:00 AM – 4:00 PM EDT

Qualitative Methods Symposium on Auditing, Governance, and Professionalism in Context Symposium

Location: TRS 2-129

9:00 AM – 4:15 PM EDT

Craft of Accounting Research Workshop

Location: TRS 2-109

12:00 PM – 1:00 PM EDT

Lunch

Location: TRSM Commons (7th Floor)

12:00 PM – 4:00 PM EDT

Academic and Practitioner Perspectives on Equity, Diversity, Indigeneity, Inclusion and Belonging (EDIIB): Sharing Insights and Best Practices

Location: TRS 1-003

5:00 PM – 7:00 PM EDT

Welcome Reception

Location: TRSM Foyer (7th Floor)

FRIDAY, JUNE 13

8:00 AM – 8:30 AM EDT

Breakfast & Registration

Location: TRSM Commons (7th Floor)

8:30 AM – 10:25 AM EDT

Opening Plenary Session

Location: TRS 1-067

Lee Parker

Pamela Steer (CPA Canada)

10:35 AM - 12:05 PM EDT

Session: French Session on ESG 1.1

Location: TRS 1-075 (Concurrent Research Session)

Session Moderator: Paulina Arroyo (ESG UQAM)

(1.1.1) The Effect of SASB Standards Adoption on Audit Report Lags: The Mediating Effect of ESG Controversies

Samir Trabelsi

Rabeb Dabbabi (Sfax University)

Hichem Khlif (Sfax University)

Discussant (1.1.1): **Kim Trottier** (HEC Montreal)

(1.1.2) Le bien-être des animaux d'élevage, dimension oubliée de l'ESG ?

Sophie Audousset-Coulrier (JMSB, Concordia University)

Géraldine Hottegindre Ferreyra (emlyon business school, Lyon, France)

François Larmande (Université Sherbrooke, Sherbrooke, Canada)

Marie-Claire Loison (emlyon business school, Lyon, France)

Discussant (1.1.2): **Prince Teye** (ESDES Business School, Lyon Catholic University)

Session: Financial Reporting 1.2

Location: TRS 1-077 (Concurrent Research Session)

Session Moderator: Kathryn Bewley (TMU)

(1.2.1) Geographic Segment Disclosures and Proprietary Costs

Francesco Bova (Rotman School of Management, University of Toronto)

Zhiyang Luo (Rotman School of Management, University of Toronto)

Liyan Yang (Rotman School of Management, University of Toronto)

Discussant (1.2.1): **Stella (Xi) Chen** (KPMG LLP)

(1.2.2) Employees' AI skills and the relevance of accounting information

Kwabena Antwi Bosiako (Manchester Metropolitan University Business School)

Sylvester Adasi Manu (Neoma Business School)

Daniel Taylor

Eunice Yaa Cudjoe (Universite Jean Moulin Lyon 3)

Discussant (1.2.2): **Zhiyang Luo** (Rotman School of Management, University of Toronto)

(1.2.3) Judicial Efficiency, Frivolous Litigation, and Voluntary Disclosure

Bingxu Fang (Singapore Management University)

Sterling Huang (NYU Shanghai)

Liu Weiqi (Singapore Management University)

Discussant (1.2.3): **Ke Wang** (University of Alberta)

Session: Accounting Education 1.3

Location: TRS 1-099 (Concurrent Research Session)

Session Moderator: Peter (Seung Hwan) Oh (McGill University, Desautels Faculty of Management)

(1.3.1) Defend yourself as much as you can! Dialogical pedagogy and remote "improvised" accounting education during COVID-19 in Colombia

Ruth Alejandra Patiño-Jacinto (Universidad Nacional de Colombia)

Hugo A. Macías (Universidad de Medellín)

Silvia Pereira de Castro Casa Nova (Universidade de São Paulo)

Discussant (1.3.1): **Ryan Stack** (Acadia University)

(1.3.2) Talk the Talk: Elevating Oral Communication Skills in Accounting Education in an AI-Driven World

Beu Lee

Ruby Daniels (Texas Christian University)

Discussant (1.3.2): **Annie Lecompte** (ESG-UQAM)

(1.3.3) RECRUITMENT OF ACCOUNTING STUDENTS IN ATLANTIC CANADA AND BRITISH COLUMBIA

Ryan Stack (Acadia University)

Ashley Doyle (Acadia University)

Jeff Kent (Thompson Rivers University)

Discussant (1.3.3): **Beu Lee**

Session: Financial Accounting 1.4

Location: TRS 1-109 (Concurrent Research Session)

Session Moderator: Devan Mescall

(1.4.1) Accounting Transparency and Foreign Market Entry Mode Choices

Yan Li (Trent University)

Shawn Huang (Arizona State University)

Shuqing Luo (University of Hong Kong)

Discussant (1.4.1): **Francis Osei-Tutu** (Paris School of Business)

(1.4.2) Riding the Wave of the National Strategy: The Effect of China's Belt and Road Initiative on Chinese Firms' Performance

Yiqi ZHAO

Discussant (1.4.2): **Stephanie Dong** (University of Rochester)

(1.4.3) Clarity After Crisis: Data Breaches and Obfuscation in Conference Calls

Rui Duan (McMaster University)

Changqiu Yu

Discussant (1.4.3): **David Fang**

Session: Auditing & Fraud 1.5

Location: TRS 1-119 (Concurrent Research Session)

Session Moderator: Karim Jamal (University of Alberta)

(1.5.1) Do Companies' Non-Major Government Customers Matter to Auditors? Evidence from Audit Fees

Qing Burke

Discussant (1.5.1): **Tisha King**

(1.5.2) The Impact of Implicit Government Guarantees on Auditor Choice: Evidence from Chinese SOE Defaults

Feng Chen (University of Toronto)

Xintao Wang (Nankai University)

Mei Zhao (Dongbei University of Finance and Economics)

Discussant (1.5.2): **Scarlett Song**

(1.5.3) Adverse climate-related incidents and audit pricing: International evidence

Karel Hrazdil (Simon Fraser University)

Jiyuan Li (Chongqing University of Technology)

Ray Zhang (Simon Fraser University)

Discussant (1.5.3): **Zilu Shan**

Session: Managerial Accounting 1.6

Location: TRS 1-129 (Concurrent Research Session)

Session Moderator: Wenqian Hu (University of Waterloo)

(1.6.1) A Field Experiment on the Effect of (Non) Compensatory Team Compensation on Team Performance of a Conjunctive Task

Kelsey Matthews

Adam Presslee (University of Waterloo)

Khim Kelly (University of Central Florida)

Discussant (1.6.1): **Caroline Blais** (Université de Sherbrooke)

(1.6.2) Employee Satisfaction, Knowledge-Intensive Firms, and Innovation

Muskan Chawla (UBC)

Henry Friedman (UCLA)

Yuqing Zhou (CUHK)

Discussant (1.6.2): **Sara Wick** (Wilfrid Laurier University)

(1.6.3) All for One and One for All: The Effort Effects of Employee Recognition Source in Highly Interdependent Team Tasks

Leslie Berger (Wilfrid Laurier University)

Dorian Lane (Wilfrid Laurier University)

Adam Presslee (University of Waterloo)

Discussant (1.6.3): **Muskan Chawla** (UBC)

Session: Sustainability 1.7

Location: TRS 2-003 (Concurrent Research Session)

Session Moderator: Claire Deng (Toronto Metropolitan University)

(1.7.1) Accounting for the Environment: Regulation in Alberta's Oilpatch

Dean Neu (Schulich School of Business, York University)
Jeffery Everett (Schulich School of Business, York University)
David Cooper (Alberta School of Business, University of Alberta)
Drew Yewchuk (Peter A. Allard School of Law, University of British Columbia)
Abu Rahaman (Schulich School of Business, York University)
Kieran Taylor-Neu
Gregory Saxton (Schulich School of Business, York University)

Discussant (1.7.1): **Dasha Smirnow**

(1.7.2) Imagining, Bringing Near and Intermediating: A Field Study of Global-Local Enactment of a Sustainable, 'Fair, Living' Wage in a Global Supply Chain

Yiwen Lu (Stockholm School of Economics)

Discussant (1.7.2): **Dean Neu** (Schulich School of Business, York University)

(1.7.3) Objectivity, Equality, Fraternity: The alliance of maps and income statistics in the fight against poverty in France

Edwige Nortier (emlyon business school)
Pauline Boisselier (Université Paris-Panthéon-Assas)
François-Régis Puyou (emlyon business school)

Discussant (1.7.3): **Salma Kartout** (ESG UQAM)

Session: CSR, Ethics, Accountability 1.8

Location: TRS 2-099 (Concurrent Research Session)

Session Moderator: Karina Bauernhofer

(1.8.1) From Equality to Accountability: Investigating Gender Inclusive Leadership and Sustainability Reporting on African Banks' Performance

Raymond Agbodoh-Falschau (Université de Sherbrooke)
Caroline Blais (Université de Sherbrooke)
Othmane Lamzihri (Université de Sherbrooke)

Discussant (1.8.1): **Andrea Faulkner**

(1.8.2) Corporate Climate Risk Disclosure: Does the Environmental Management Control System Matter?

Ummara Fatima (Edith Cowan University)
Rashid Zaman (Edith Cowan University)
Jaime Yong (Edith Cowan University)
Tricia Ong (Edith Cowan University)

Discussant (1.8.2): **Guoping Liu** (Toronto Metropolitan University)

(1.8.3) ESG and Firm Performance: A Deep Dive into Community Banks

Andrea Faulkner
Harrison Liu (University of Texas at San Antonio)
Jennifer Yin (University of Texas at San Antonio)

Discussant (1.8.3): **Jackie Zeyang Ju** (University of Kentucky)

Session: Taxation 1.9

Location: TRS 2-109 (Concurrent Research Session)

Session Moderator: Hussein Warsame (University of Calgary)

(1.9.1) Cost Uniqueness and Tax Avoidance

Ye Wang (Toronto Metropolitan University)
Hsihui Chang (Drexel University)
Yingwen Guo (The Hong Kong Polytechnic University)
Raj Mashruwala (University of Calgary)

Discussant (1.9.1): **Harjot Mehmi** (Toronto Metropolitan University)

(1.9.2) Comparative Information Content of Cash Flows from Operations, Taxable Income, and Accounting Earnings

Yong Chen (Tarlton State University)
Flora Niu (Wilfrid Laurier University)
Zhe Peng (Property and Casualty Insurance Compensations Corporation)
Tao Zeng (Wilfrid Laurier University)

Discussant (1.9.2): **Raj Mashruwala** (University of Calgary)

(1.9.3) The Effect of Private Country-by-Country Reporting on Mergers and Acquisitions

Anh Persson (University of Illinois at Urbana-Champaign)

Discussant (1.9.3): **Mark Anderson**

Session: Accounting & Information Technology 1.10.

Location: TRS 2-119 (Concurrent Research Session)

Session Moderator: Rong Zhao (University of Calgary)

(1.10.1) Smart City and Firm Performance

Dongning Yu (Toronto Metropolitan University)
Ye Wang (Toronto Metropolitan University)

Discussant (1.10.1): **Bixia Xu** (Wilfrid Laurier University)

(1.10.2) The Impact of IT Capability on ESG Performance

Theo Stratopoulos (University of Waterloo)
Yiyang Zhang (Youngstown State University)
Russell Barber (University of Colorado Denver)

Discussant (1.10.2): **Abiodun Isiaka** (University of Regina)

(1.10.3) What explain the low cognitive acceptance of artificial intelligence deployment in accounting among soon-to-graduate accounting students? – A national culture perspective

Bixia Xu (Wilfrid Laurier University)

Discussant (1.10.3): **Dongning Yu** (Toronto Metropolitan University)

Session: Teaching Sustainability Accounting - A Hands-On Classroom Session with Live Case Demonstrations ED-1

Location: TRS 1-149 (Concurrent Education Session)

Charles Cho (York University)
Leanne Keddie
Harrison Brook
Amr ElAlfy
Sasan Saiy
Artie Ng (International Business University)

12:20 PM – 1:30 PM EDT

Lunch & Plenary Session

Location: Marriott Ballroom

1:45 PM - 3:15 PM EDT

Session: Financial Accounting 2.1

Location: TRS 1-075 (Concurrent Research Session)

Session Moderator: Mohamed Mekhaimer (St. John Fisher University)

(2.1.1) **When Capable Managers Know Tech: Managerial Ability, IT Expertise, and Cybersecurity Risk Management**

Shih-Han Chiu (National Cheng Kung University)
Audrey Wen-Hsin Hsu (National Taiwan University)
Li-Kai Liao (National Yunlin University of Science & Technology; National Cheng Kung University)
Sophia Liu (National Taiwan University)

Discussant (2.1.1): **Jingjing Wang** (University of Calgary)

(2.1.2) **Disclosure of Mutual Fund Performance**

Xijiang Su

Discussant (2.1.2): **Selina Pei** (University of Warwick)

(2.1.3) **Reassessed Earnings with Capitalized Intangibles**

Aneel Iqbal (Arizona State University)
Anup Srivastava (University of Calgary)
Shivaram Rajgopal (Columbia University)
Elnaz Basirianmahabadi (University of Calgary)

Discussant (2.1.3): **Li-Kai Liao** (National Yunlin University of Science & Technology; National Cheng Kung University)

Session: Financial Accounting 2.2

Location: TRS 1-077 (Concurrent Research Session)

Session Moderator: Bingxu Fang (Singapore Management University)

(2.2.1) **The Mystery of Double-Entry**

Martin Persson (University of Illinois at Urbana-Champaign)
Alan Sangster (University of Aberdeen)

Discussant (2.2.1): **Phoompat Dangwung**

(2.2.2) **The Effect of ASC 606 on the Value Relevance of the Income Statement**

Phoompat Dangwung (Chulalongkorn University)
Wan-Ting Wu
Kun Yu (University of Massachusetts Boston)

Discussant (2.2.2): **AMNA CHALWATI** (Saint Mary's University - Halifax)

(2.2.3) **CFO Credentials, Corporate Reporting and Reporting Quality: A Canadian Perspective**

Louise Hayes (University of Guelph)
J. Efrim Boritz (University of Waterloo)

Discussant (2.2.3): **Aneel Iqbal** (Arizona State University)

Session: Financial Accounting 2.3

Location: TRS 1-109 (Concurrent Research Session)

Session Moderator: Ye Wang (Toronto Metropolitan University)

(2.3.1) Forward Price-Earnings Ratio

Luca Philipp Conrads (University of Cologne)

Discussant (2.3.1): **Xinjiu Gu** (Hong Kong Baptist University)

(2.3.2) On borrower discouragement: Does financial reporting standards matter?

Francis Osei-Tutu (Paris School of Business)
Daniel Taylor

Discussant (2.3.2): **Li-Yu Chen** (National Sun Yat-sen University)

(2.3.3) Learning from failures: Evidence from sell-side financial analysts

Yanju Liu (Hong Kong Baptist University)
Anping Lin (Singapore Management University)
Xinjiu Gu (Hong Kong Baptist University)

Discussant (2.3.3): **Feng Chen** (University of Toronto)

Session: Auditing & Fraud 2.4

Location: TRS 1-099 (Concurrent Research Session)

Session Moderator: Steven Salterio (Smith School of Business, Queen's University)

(2.4.1) SEC's Regulatory Oversight and Private Investor Monitoring: Evidence from Class-action Lawsuits against Cross-listed Foreign Firms

Jingya Li (University of Missouri)
Hoyoun Kyung (University of Missouri)
Inder Khurana (University of Missouri)

Discussant (2.4.1): **Huimin (Amy) Chen** (Manning School of Business University of Massachusetts Lowell)

(2.4.2) Effects of Human Capital on Revenues under Quartet Audit Market Structure

Kui-Ying Lin (National Yunlin University of Science & Technology)

Discussant (2.4.2): **Alexey Lyubimov** (Concordia University)

(2.4.3) Auditors' Strategic Career Choices: Evidence from the Wuyang Bond Case in China

Huimin (Amy) Chen (Manning School of Business University of Massachusetts Lowell)
Qiliang Liu (Jiangxi University of Finance and Economics)
Qiang Wu (School of Accounting and Finance Hong Kong Polytechnic University)
tingting he

Discussant (2.4.3): **Jingya Li** (University of Missouri)

Session: Auditing & Fraud 2.5

Location: TRS 1-119 (Concurrent Research Session)

Session Moderator: Fereshteh Mahmoudian

(2.5.1) Harnessing humility: The Effects of Partner humility and Surface Level Diversity on Auditors' Fraud Brainstorming Outcomes

Tisha King
Sudip Bhattacharjee (Virginia Tech)
Kimberly Walker (Virginia Tech)

Discussant (2.5.1): **Dorian Lane** (Wilfrid Laurier University)

(2.5.2) How do investors respond to audit committee and audit report similarity? The disclosure of audit committee involvement matters

Jasmine Xiao
Hun-Tong Tan (Nanyang Technological University)
Soon-Yeow Phang (Monash University)

Discussant (2.5.2): **Romal De Silva** (Macquarie University)

(2.5.3) Relative Age and Career Outcomes: Evidence from the Accounting Profession

Janus Jian Zhang (Hong Kong Baptist University)
Huan Ke

Discussant (2.5.3): **Bradley Pomeroy**

Session: Managerial Accounting 2.6

Location: TRS 1-129 (Concurrent Research Session)

Session Moderator: Michael Wynes (University of Saskatchewan)

(2.6.1) The Unseen Cost of Green Policies: The Impact of Environmental Regulation on Workplace Safety

Rengong Zhang (University of Ottawa)
Yaxuan Qi (City University of Hong Kong)
Ebenezer Effah (City University of Hong Kong)

Discussant (2.6.1): **Jing Lu** (University of Guelph)

(2.6.2) An Examination of Supervisor-Subordinate Knowledge Sharing

Nicholle Kovach (Wilfrid Laurier University)
Leslie Berger (Wilfrid Laurier University)
Sara Wick (Wilfrid Laurier University)
Dorian Lane (Wilfrid Laurier University)

Discussant (2.6.2): **Ala Mokhtar** (McMaster University)

(2.6.3) Asymmetric Cost Behavior and Corporate Environmental Commitments

Jackie Zeyang Ju (University of Kentucky)
Clara Xiaoling Chen (University of Illinois at Urbana-Champaign)
Detian Yang (University of Hong Kong)
Hong Xie (University of Kentucky)

Discussant (2.6.3): **Satish Sahoo** (City University of Hong Kong)

Session: CSR, Ethics, Accountability 2.7

Location: TRS 2-003 (Concurrent Research Session)

Session Moderator: Elizabeth Anne Demers (University of Waterloo)

(2.7.1) Turning Invisible: Advertising Strategy after ESG Violation Penalty

Scarlett Song

Discussant (2.7.1): **Ming Liu** (University of Macau)

(2.7.2) Unintended Consequences of Mandatory Carbon Disclosures: Evidence on Local Toxic Releases and Environmental Injustice

Scott Liao (Rotman School of Management - University of Toronto)
Divyesh Shah (Rotman School of Management - University of Toronto)
Lulin Song (Rotman School of Management - University of Toronto)
Helen Zhang (Carlson School of Management - University of Minnesota)

Discussant (2.7.2): **Changqiu Yu**

(2.7.3) Decoding Corporate AI Transparency: Revisiting Polanyi in the Age of SASB and IFRS S1/S2 through Corporate Digital Responsibility

Joseph Scarfone (University of Waterloo & CIGI Digital Policy Hub)

Discussant (2.7.3): **Yimeng Ao** (McGill University, Desautels Faculty of Management)

Session: CSR, Ethics, Accountability 2.8

Location: TRS 2-099 (Concurrent Research Session)

Session Moderator: Irene Herremans (University of Calgary)

(2.8.1) Impact of State Community Reinvestment Act on Mortgage Companies ---- Compliance with Unintended Consequences

Clark Shu (Rotman School of Management - University of Toronto)
Helen Zhang (Carlson School of Management - University of Minnesota)
Scott Liao (Rotman School of Management - University of Toronto)

Discussant (2.8.1): **Minqi Liu** (Schulich School of Business, York University)

(2.8.2) Legitimacy through Disclosures: The Dynamics of Voluntary Social Disclosures in Management Information Circulars

Minqi Liu (Schulich School of Business, York University)
Gregory Saxton (Schulich School of Business, York University)
Dean Neu (Schulich School of Business, York University)

Discussant (2.8.2): **chunmei zhu**

(2.8.3) Mapping the Landscape of Climate Risk Research in Accounting and Finance: Evidence from Textual Analysis

Ximi Wang (McGill University)
Hongping Tan (McGill University)
Nanyan Dong (Xi'an Jiaotong University)

Discussant (2.8.3): **Zilu Shan**

Session: Taxation 2.9

Location: TRS 2-109 (Concurrent Research Session)

Session Moderator: Leslie Berger (Wilfrid Laurier University)

(2.9.1) Customer Satisfaction and Tax Compliance

Harun Rashid
Mark Anderson
Hussein Warsame (University of Calgary)

Discussant (2.9.1): **Spyridon Gkikopoulos** (The University of Manchester, Alliance Manchester Business School)

(2.9.2) Intellectual Property Law Firm Networks and Tax Haven Strategies

Devan Mescall
Jing Huang (Virginia Tech)
Jeffrey Pittman (Memorial University and Virginia Tech)
Lijun Lei (University of North Carolina Greensboro)

Discussant (2.9.2): **Jonathan Farrar** (Wilfrid Laurier University)

Session: Corporate Governance 2.10

Location: TRS 2-119 (Concurrent Research Session)

Session Moderator: Jamal Nazari (Simon Fraser University)

(2.10.1) The Spillover Effects of Employee Whistleblowing on Audit Fees and Audit Quality

Jingyi Jia (Independent Researcher)
Byron Song (Hong Kong Baptist University)

Discussant (2.10.1): **Qing Burke**

(2.10.2) When Takeovers Loom: Takeover Threats and the Reshaping of Private Debt Contracts

Bryce Cross
Matthew Boland (Saint Mary's University)

Discussant (2.10.2): **Mei Zhou** (Wilfrid Laurier University)

(2.10.3) Human Resources Governance and Human Capital Management Disclosure Following the SEC Mandate

Cynthia Melhem
Michel Magnan (John Molson School of Business)
Rucsandra Moldovan (Concordia University)

Discussant (2.10.3): **Yaqi Shi**

1:45 PM – 2:30 PM EDT

Session: Accounting Education in Transition: What 800 Students Taught Us About ChatGPT ED-2A1

Location: TRS 1-003 (Concurrent Education Session)

Anna Czegledi (Conestoga College)
Sonia Dhaliwal

Session: No Production Crew, No Problem - Create Broadcast-Quality Lectures and Videos using Open Broadcaster Software ED-2B1

Location: TRS 1-149 (Concurrent Education Session)

Alym Amlani

2:30 PM – 3:15 PM EDT

Session: Using Simple Generative AI software To Achieve Your Class Learning Outcomes ED-2A2

Location: TRS 1-003 (Concurrent Education Session)

Franco Saccucci (MacEwan University)

Session: Understanding gender differences in the perception of teaching excellence by accounting students ED-2B2

Location: TRS 1-149 (Concurrent Education Session)

Camillo Lento

Nadia Gulko
McGuigan Nicholas
Eva Blondeel
Churyk Natalie
Susanna Middelberg
Lorraine Derbyshire (University of Cape Town)
Sarwar Madiha

3:45 PM - 4:45 PM EDT

Session: Accounting Research – Meta-Research / Scholarly Impact 3.1

Location: TRS 1-075 (Concurrent Research Session)

Session Moderator: Dasha Smirnow

(3.1.1) Drivers of Citation in Accounting Research: The role of replication

steven salterio (Smith School of Business, Queen's University)
Yi Luo

Discussant (3.1.1): **Martin Persson** (University of Illinois at Urbana-Champaign)

(3.1.2) Tracing the evolution of sustainability education in the accounting research: A bibliometric analysis

Sanobar Siddiqui (University of Regina)

Discussant (3.1.2): **Lisa Ricci** (Simon Fraser University)

Session: Financial Reporting 3.2

Location: TRS 1-077 (Concurrent Research Session)

Session Moderator: Louise Hayes (University of Guelph)

(3.2.1) Unveiling AI: Non-tech Firms' AI Disclosure and Cost of Equity

Luminata Enache (University of Calgary)
Joost Impink (University of Florida)
Alexey Lyubimov (Concordia University)
Rucsandra Moldovan (Concordia University)

Discussant (3.2.1): **chunlin chen**

(3.2.2) The Intergovernmental Fiscal System and Local Firms' Accounting Choices

Travis Chow (University of Hong Kong)

Discussant (3.2.2): **Anh Persson** (University of Illinois at Urbana-Champaign)

Session: CSR, Ethics, Accountability 3.3

Location: TRS 1-099 (Concurrent Research Session)

Session Moderator: Nicolas Epelbaum

(3.3.1) Constituency statutes and voluntary disclosure: Evidence from major customer identities

Jackie Zeyang Ju (University of Kentucky)

Jennifer Tucker (University of Florida)

Hong Xie (University of Kentucky)

Discussant (3.3.1): **Scarlett Song**

(3.3.2) Mandatory climate risk disclosures: Do CEO legal qualifications matter?

Rashid Zaman (Edith Cowan University)

Muhammad Farooq (United Arab Emirates University)

Muhammad Nadeem (The University of Queensland)

Jia Liu (University of Portsmouth)

Discussant (3.3.2): **Xinyuan Shao** (Chinese University of Hong Kong)

Session: CSR, Ethics, Accountability 3.4

Location: TRS 1-109 (Concurrent Research Session)

Session Moderator: Erin Egeland

(3.4.1) Climate Brownness and Post-Stock Price Crash

Jeong Bon Kim (Simon Fraser University)

Jamal Nazari (Simon Fraser University)

Ehsan Poursoleyman (Simon Fraser University)

Discussant (3.4.1): **Eric Robard**

(3.4.2) All That Glitters Is Not Gold: Assessing Environmental Litigation Risk and Disclosures Through the Lens of Judicial Ideology

Fang Zhang (Hong Kong Baptist University)

Xinjiu Gu (Hong Kong Baptist University)

Discussant (3.4.2): **Joseph Scarfone** (University of Waterloo & CIGI Digital Policy Hub)

Session: Financial Reporting 3.5

Location: TRS 1-119 (Concurrent Research Session)

Session Moderator: Merridee Bujaki (Carleton University)

(3.5.1) Are public sector accounting reforms worth the effort? A capital market perspective

Stefan Veith (University of Applied Sciences Bremen)

Michael Meser (Hochschule Fresenius Hamburg)

Igor Goncharov (Lancaster University)

Discussant (3.5.1): **Jonathan Yuan**

(3.5.2) The influence of tax policy on firm maximization of after-tax returns and use of tax planning channels: Evidence from private CbCR disclosure

ZhiHan He (University of Waterloo)

Andrew Bauer (University of Waterloo)

Kaishu Wu (University of Waterloo)

Anh Persson (University of Illinois at Urbana-Champaign)

Discussant (3.5.2): **Wenyu Zhou** (University of Calgary)

Session: Auditing & Fraud 3.6

Location: TRS 1-129 (Concurrent Research Session)

Session Moderator: Yan Li (Trent University)

(3.6.1) Ordeal by Innocence: Innocent Auditor's Audit Performance

Ming Liu (University of Macau)

Discussant (3.6.1): **Ismat Jahan** (McMaster University)

(3.6.2) Mandatory Audits of Private Companies

Min Jeong (Minna) Hong (Toronto Metropolitan University)

Darren Henderson (Wilfrid Laurier University)

Kaleab Mamo (Wilfrid Laurier University)

Discussant (3.6.2): **Kui-Ying Lin** (National Yunlin University of Science & Technology)

Session: CSR, Ethics, Accountability 3.7

Location: TRS 2-003 (Concurrent Research Session)

Session Moderator: Yutao LI (University of Lethbridge)

(3.7.1) The Reputational Costs of High Carbon Emissions: Evidence from Social Media Sentiment

Satish Sahoo (City University of Hong Kong)

Franco Wong (UC Irvine)

Discussant (3.7.1): **Wan-Ting Wu**

(3.7.2) ESG pay and Managerial Myopia

Wan-Ting Wu

Afrin Rifat (University of Massachusetts Boston)

Discussant (3.7.2): **Franco Wong** (UC Irvine)

Session: Corporate Governance 3.9

Location: TRS 2-109 (Concurrent Research Session)

Session Moderator: Feng Chen (University of Toronto)

(3.9.1) Greasing A Hollow Wheel: Political Corruption and Innovation Strategy

Mohamed Mekhaïmer (St. John Fisher University)

Hesham Ali (University of Nottingham)

Xin Deng (Manchester University)

Discussant (3.9.1): **Theo Stratopoulos** (University of Waterloo)

(3.9.2) Management, Governance, and Practices: Unveiling the Drivers of Cybersecurity Resilience in the Wake of SEC Disclosure Mandates

Jingjing Wang (University of Calgary)

Discussant (3.9.2): **Amar Mahmoud**

Session: AI and the Future of the Profession: From Classroom to Practice CPA-1

Location: TRS 1-149 (Concurrent Session – CPA Canada)

Cathy Cobey (EY)

Malik Datardina (University of Waterloo)

Jennifer Reed (CPA Canada)

4:55 PM – 6:15 PM

AGM

Location: TRS 1-129

6:30 PM – 9:30 PM EDT

Social Event

Location: Marriott Ballroom

SATURDAY, JUNE 14

8:00 AM – 8:30 AM EDT

Breakfast

Location: TRSM Commons (7th Floor)

8:30 AM – 9:20 AM EDT

Plenary Session

Location: TRS 1-067

9:30 AM – 10:30 AM EDT

Session: Accounting Technology 4.1

Location: TRS 1-075 (Concurrent Research Session)

Session Moderator: Dasha Tokareva

(4.1.2) Accountants vs. Technology: Key Elements of Electronic Tax Services Influencing the Satisfaction of Tunisian Accountants

Aicha Kamoun (University of sfax)

Saoussen BOUJELBEN (University of sfax)

Hanan Khemakhem (ESG UQAM)

Discussant (4.1.2): **Sophie Audousset-Coulier** (JMSB, Concordia University)

Session: Financial Accounting 4.2

Location: TRS 1-077 (Concurrent Research Session)

Session Moderator: Rucsandra Moldovan (Concordia University)

(4.2.1) Beyond Disclosure: Social Role of Social Media

Enshuai Yu (Boston College)

Discussant (4.2.1): **Rashid Zaman** (Edith Cowan University)

(4.2.2) Corporate Innovation Strategy and Narrative Disclosures

Yixing (Ivee) Che (Xiamen University)

Discussant (4.2.2): **Ismat Jahan** (McMaster University)

Session: Financial Accounting 4.3

Location: TRS 1-099 (Concurrent Research Session)

Session Moderator: Anh Persson (University of Illinois at Urbana-Champaign)

(4.3.1) Learning Through Your Lenders: Common Lenders and Interfirm Information Transmission

Lan Jin (Hong Kong Baptist University)

Bingbing HU (Hong Kong Baptist University)

Yafei Zhang (The University of Manchester)

Discussant (4.3.1): **Sydney Shu**

(4.3.2) Opposites Attract and Likes Repel: Social Media Assimilation Effects in Analysts

Selina Pei (University of Warwick)

Yifei Chen (Southwestern University of Finance and Economics)

Discussant (4.3.2): **Yafei Zhang** (The University of Manchester)

Session: Organizational Governance and Sustainability 4.4

Location: TRS 1-109 (Concurrent Research Session)

Session Moderator: Raj Mashruwala (University of Calgary)

(4.4.1) Training as a control mechanism: A comparative case analysis of self-efficacy and flow experience using Virtual Reality and E-Learning

Paulina Arroyo (ESG UQAM)

Mary Valdes Tapia (Universidad Católica del Norte)

Nicolas Milla Casanova (Universidad Católica del Norte)

Diego Cisternas Vásquez (Universidad Católica del Norte)

Discussant (4.4.1): **Anamika Jayendran**

(4.4.2) Can Canadian Universities Deliver the Sustainable Development Goals?

Abiodun Isiaka (University of Regina)

Chima Mbagwu (Wilfrid Laurier University)

Discussant (4.4.2): **Lisa Ricci** (Simon Fraser University)

Session: Auditing & Fraud 4.5

Location: TRS 1-119 (Concurrent Research Session)

Session Moderator: Marc Pilon (Nipissing University)

(4.5.1) Auditors' Professional Scepticism on Level 3 Fair Value Estimates: Effect of Perceived Client Pressure and Outcome Imprecision on Auditors' Fair Value Sceptical Judgments

Romal De Silva (Macquarie University)

Chris Patel (Macquarie University)

Meiting Lu (Macquarie University)

Discussant (4.5.1): **Jasmine Xiao**

(4.5.2) Collateral Damage: Real Earnings Management Under Expanded Auditor Liability

Fang Zhang (Hong Kong Baptist University)

Kenny Lin (University)

Lili Jiu (Xi'an Jiaotong-Liverpool University)

Po-Hsiang Yu (National Chung Hsing University)

Discussant (4.5.2): **Liang Fu** (Oakland University)

Session: Auditing & Fraud 4.6

Location: TRS 1-129 (Concurrent Research Session)

Session Moderator: Tisha King

(4.6.1) Client Firms' Asset Impairment Decisions: Does Partner-Level Industry Expertise Matter?

Kui-Ying Lin (National Yunlin University of Science & Technology)

Discussant (4.6.1): **Karel Hrazdil** (Simon Fraser University)

(4.6.2) Reevaluating the Effects of Auditor Uncertainty Disclosures on Investor Valuation Judgments: A Replication of Dennis, Griffin, and Zehms (2019)

Bradley Pomeroy

Adam Vitalis (University of Waterloo)

Donald Young (Indiana University)

Discussant (4.6.2): **Yi Luo**

Session: Managerial Accounting 4.7

Location: TRS 2-003 (Concurrent Research Session)

Session Moderator: Dongning Yu (Toronto Metropolitan University)

(4.7.1) Treading Lightly: A Model for Audit Firm Expansion into New Audit Spaces

Mélissa Fortin (UQAM)

Erica Pimentel

Rucsandra Moldovan (Concordia University)

Luminata Enache (University of Calgary)

Zhong Wei Huang (Fudan University)

Discussant (4.7.1): **Jonas Goliash**

(4.7.2) Success in digital transformation: balancing goals, challenges and results in an accounting firm

Caroline Blais (Université de Sherbrooke)

William Lapointe (Université de Sherbrooke)

Discussant (4.7.2): **Emilio Boulianne** (John Molson School of Business)

Session: Managerial Accounting 4.8

Location: TRS 2-099 (Concurrent Research Session)

Session Moderator: Kun Huo

(4.8.1) The Effect of Hiring Controls on Time-to-Hire, Hire Quality, and Firm Earnings: An Experimental Investigation

Ala Mokhtar (McMaster University)

Adam Presslee (University of Waterloo)

Anil Kshatriya (ESSEC Business School)

Discussant (4.8.1): **Michael Wynes** (University of Saskatchewan)

Mark Anderson

Yan Ma (University of North Florida)

Rong Zhao (University of Calgary)

Discussant (4.8.2): **Kelsey Matthews**

Session: Sustainability 4.9

Location: TRS 2-109 (Concurrent Research Session)

Session Moderator: Kim Trottier (HEC Montreal)

(4.9.1) Shared imaginaries of sustainability? The SDGs, their interconnectedness, and materiality assessment

Ewelina Zarzycka (University of Lodz)

Charles Cho (York University)

Dorota Dobija (Kozminski University)

Joanna Krasodomska (Krakow University of Economics)

Chaoyuan She (University of Essex)

Discussant (4.9.1): **Tie Mei (Sarah) LI** (University of Ottawa)

(4.9.2) Carbon Emissions and Firm Valuations: Evidence from Financial Analysts

Changqiu Yu

Discussant (4.9.2): **Rong Zhao** (University of Calgary)

Session: Taxation 4.10

Location: TRS 2-119 (Concurrent Research Session)

Session Moderator: Jonathan Farrar (Wilfrid Laurier University)

(4.10.1) Managers' decision-making in financial reporting and tax aggressiveness: From the perspective of goodwill impairment

Wenyu Zhou (University of Calgary)

Hussein Warsame (University of Calgary)

Discussant (4.10.1): **Michael Marin** (University of Toronto Mississauga)

(4.10.2) Digital Sales Taxes: The Effects of Mandatory Collection by Foreign Digital Platforms

Michael Marin (University of Toronto Mississauga)

Alex Edwards (University of Toronto)

Jillian Adams (University of Toronto)

Discussant (4.10.2): **John Li**

Session: Empowering Education: Free Digital Tools from CPA Canada for PSIs CPA-2

Location: TRS 1-149 (Concurrent Session – CPA Canada)

Jennifer Reed (CPA Canada)

Andy Thomas (CPA Canada)

10:45 AM - 11:45 AM EDT

Session: Financial Accounting 5.1

Location: TRS 1-075 (Concurrent Research Session)

Session Moderator: Xijiang Su

(5.1.1) Shine in Your Spotlight: Firms' Strategic Disclosure Response to Corporate Tax Incidents among Their Peers

Ying Mao (Lingnan University)

Ke Wang (University of Alberta)

Zheng Wang (City University of Hong Kong)

Yaping Zheng (University of Alberta)

Discussant (5.1.1): **Flora Niu** (Wilfrid Laurier University)

(5.1.2) Capital Market-related Agglomeration Spillovers: Evidence from Million Dollar Plant Expansions

Yongoh Roh

Discussant (5.1.2): **Li-Yu Chen** (National Sun Yat-sen University)

Session: Financial Accounting 5.2

Location: TRS 1-077 (Concurrent Research Session)

Session Moderator: Jingjing Wang (University of Calgary)

(5.2.1) Pre-IPO Tokens: Trading in the Dark

Margaret Fong (HEC Montreal)

Johnathon Cziffra (HEC Montréal)

Discussant (5.2.1): **Sana Ramzan** (Royal Roads University)

(5.2.2) Exploring Trends and Methodologies in Financial Distress Prediction: A Systematic Review (2013-2023)

Sana Ramzan (Royal Roads University)

Mark Lokanan (Royal Roads University)

Discussant (5.2.2): **Pu Gu** (Boston College)

Session: Financial Accounting 5.3

Location: TRS 1-099 (Concurrent Research Session)

Session Moderator: Anup Srivastava (University of Calgary)

(5.3.1) Market Reaction to Earnings Surprise: The Role of Rising Investor Skepticism

Darren Henderson (Wilfrid Laurier University)

Min Jeong (Minna) Hong (Toronto Metropolitan University)

Naser Makarem (University of Aberdeen)

Kaleab Mamo (Wilfrid Laurier University)

Discussant (5.3.1): **Ximi Wang** (McGill University)

(5.3.2) Bank Accounting Metrics, Party Brand, and Voters Behavior in U.S. Elections

Tingying (JoJo) Zhou (McMaster University)

Justin Jin (McMaster University)

S. M. Khalid Nainar (McMaster University)

Discussant (5.3.2): **Tomas Milo** (McGill University)

Session: Auditing & Fraud 5.4

Location: TRS 1-109 (Concurrent Research Session)

Session Moderator: Krista Fiolleau (University of Waterloo)

(5.4.1) Risk of Pre-Audit Misstatements and the Relation between Audit Quality and Audit Fees

Ping Zhang

Discussant (5.4.1): **Jingyi Jia** (Independent Researcher)

(5.4.2) AUDIT SPLINTERING: A SIMILARITY ANALYSIS

Jonas Goliash

Cedric Lesage (Concordia University)

Discussant (5.4.2): **Ping Zhang**

Session: Managerial Accounting 5.5

Location: TRS 1-119 (Concurrent Research Session)

Session Moderator: Leanne Keddie

(5.5.1) Reaping the Benefits of Pay Transparency: Joint Effects of Pay Transparency and Performance Transparency in a Discretionary Bonus Setting

Lan Guo (Wilfrid Laurier University)

Discussant (5.5.1): **James Xede** (Hong Kong Metropolitan University)

(5.5.2) Employee Discretion in Compensation Contracts: How Employees' Choice to Include Equity Influences Managers Subsequent Bonus and Promotion Decisions

Michael Wynes (University of Saskatchewan)

Chris Wong (Wilfrid Laurier University)

Sara Wick (Wilfrid Laurier University)

Discussant (5.5.2): **Wenqian Hu** (University of Waterloo)

Session: Auditing & Fraud 5.6

Location: TRS 1-129 (Concurrent Research Session)

Session Moderator: Fang Zhang (Hong Kong Baptist University)

(5.6.1) When Monitoring Backfires: The Spillover Effects of Critical Audit Matter Disclosure on Connected Firms' Investment Efficiency

Jianning Huang

Feng Chen (University of Toronto)

Yetaotao Qiu (University of Manitoba)

Discussant (5.6.1): **Eddie Hsiao** (University of Memphis)

(5.6.2) Dare to Say No? Externalities of Employee Employment Protection on Financial Misreporting

Hong Xie (University of Kentucky)

Jackie Zeyang Ju (University of Kentucky)

Chan Li (University of Kansas)

Discussant (5.6.2): **Jianning Huang**

Session: CSR, Ethics, Accountability 5.7

Location: TRS 2-003 (Concurrent Research Session)

Session Moderator: Dorian Lane (Wilfrid Laurier University)

(5.7.1) Do Coordinated Activist Engagements Play an Information Intermediary Role for Environmental Risks? Evidence from Nature Action 100

Amar Mahmoud

Discussant (5.7.1): **Lulin Song** (Rotman School of Management - University of Toronto)

(5.7.2) Exploring the Transition to Normativity: An Analysis of Stakeholders' Perspectives on Sustainability Reporting Standard-Setting

Karina Bauernhofer

Katrin Hummel (Vienna University of Economics and Business)

Discussant (5.7.2): **Paulo Homero Junior** (Schulich School of Business - York University)

Session: Auditing & Fraud 5.8

Location: TRS 2-099 (Concurrent Research Session)

Session Moderator: Ming Liu (University of Macau)

(5.8.1) Flying semi-blind: an empirical study on auditors' effort in auditing climate risks

Zilu Shan

Discussant (5.8.1): **Liang Fu** (Oakland University)

(5.8.2) Audit Efforts, Internal Control, Regulation, Regime, and Regulatory Capture Audit and ESG Information Quality (Using the data from Bloomberg API and ChatGPT prompt)

Liang Fu (Oakland University)

Joseph Callaghan (Oakland University)

Seong Cho (Oakland University)

Yin Yu-Thompson (Oakland University)

Discussant (5.8.2): **Zilu Shan**

Session: Taxation 5.9

Location: TRS 2-109 (Concurrent Research Session)

Session Moderator: John Li

(5.9.1) The TCJA and its effects on Banks' Risk Behaviour

Ben Ma (University of Toronto)

Alex Edwards (University of Toronto)

Discussant (5.9.1): **Raymond Agbodoh-Falschau** (Université de Sherbrooke)

(5.9.2) Do Investment Tax Provisions Affect Firm Risk-Taking? Evidence From Bonus Depreciation

Spyridon Gkikopoulos (The University of Manchester, Alliance Manchester Business School)

Discussant (5.9.2): **ZhiHan He** (University of Waterloo)

Session: Corporate Governance 5.10.

Location: TRS 2-119 (Concurrent Research Session)

Session Moderator: Devan Mescall

(5.10.1) How Do Investors Evaluate C-Suite Diversity? An Experimental Investigation

Tisha King

Charles Cho (York University)

Amy Hageman (Kansas State University)

Discussant (5.10.1): **Shiu-Yik Au** (University of Manitoba)

(5.10.2) Do Firms Overemphasize Industry-Focused Peer Benchmarking? Evidence from the GICS Major Restructuring

Xucheng Shi (ESSEC Business School)

Discussant (5.10.2): **Yiqi ZHAO**

Session: Education Roundtables ED-R

Location: TRS 1-003 (Concurrent Education Session)

(ED-R1) How to Ready Students for Reporting According to the ISSB and CSSB Standards

Irene Herremans (University of Calgary)

Doug Stuart (University of Victoria)

(ED-R2) BSUS 5350: Producing a Sustainability Report

Lisa Ricci (Simon Fraser University)

(ED-R3) The Laurentian University Financial Scandal: Accounting and Audit Deficiencies (Winner of the Best Accounting Perspectives Case Award)

Marc Pilon (Nipissing University)
Jo-Anne Ryan (Algoma University)

(ED-R4) Transfer Pricing Negotiation Game (Winner of the Howard Teall Innovation in Accounting Education Award)

Hussam Al Maleh (Concordia University)

12:00 PM – 2:00 PM EDT

Awards Lunch

Location: Marriott Ballroom

2:15 PM - 3:45 PM EDT

Session: Financial Accounting 6.1

Location: TRS 1-075 (Concurrent Research Session)

Session Moderator: Oliver Okafor (Toronto Metropolitan University)

(6.1.1) Going-Private Rivals and Strategic Disclosure of Good News

Herita Akamah (University of Nebraska-Lincoln)

Sydney Shu

Discussant (6.1.1): **YING ZHANG** (University of Manitoba)

(6.1.2) A parsimonious, Theory-based Measure of Reporting Quality: Missing Data

YING ZHANG (University of Manitoba)

David Harris (Syracuse University)

Discussant (6.1.2): **Luca Philipp Conrads** (University of Cologne)

Session: Financial Reporting 6.2

Location: TRS 1-077 (Concurrent Research Session)

Session Moderator: Mark Anderson

(6.2.1) Credit information sharing among lenders and the debt contracting value of borrowers' accounting information

Fangfang Hou (Xiamen University)

Jennifer Ma (Hong Kong Baptist University)

Byron Song (Hong Kong Baptist University)

Janus Jian Zhang (Hong Kong Baptist University)

Discussant (6.2.1): **Gurvinder Sandhu** (Indian School of Business)

(6.2.2) Examining the Predictive Values of Accounting Summary Numbers in Annual Reports

Zhefeng Liu (Brock University)

Discussant (6.2.2): **Pu Gu** (Boston College)

(6.2.3) The Effects of Fractional Trading on Corporate Disclosure

Pu Gu (Boston College)

Discussant (6.2.3): **Bingxu Fang** (Singapore Management University)

Session: Auditing & Fraud 6.4

Location: TRS 1-109 (Concurrent Research Session)

Session Moderator: Jonathan Nash

(6.4.1) Audit Quality and Economic Policy Uncertainty: Moderating Effects of Female Directors and Institutional

Yi-Mien Lin

Ping-Hua Wu (Deloitte & Touche)

Li-Yu Chen (National Sun Yat-sen University)

Discussant (6.4.1): **Peter (Seung Hwan)**

Oh (McGill University, Desautels Faculty of Management)

(6.4.2) What does Non-Audit Business Mean to Auditors and Audit Clients? Evidence from Examining Ernst & Young's Split Events

Peter (Seung Hwan) Oh (McGill University, Desautels Faculty of Management)

Jeffrey Pittman (Memorial University and Virginia Tech)

Muzhi Wang (Central University of Finance & Economics)

zhifeng yang (Stony Brook University)

Discussant (6.4.2): **Fereshteh Mahmoudian**

(6.4.3) Consequences of Misusing the Power: Evidence from Audit Opinion Shopping Behavior

Yimeng Ao (McGill University, Desautels Faculty of Management)

Peter (Seung Hwan) Oh (McGill University, Desautels Faculty of Management)

Yongoh Roh

Discussant (6.4.3): **zhifeng yang** (Stony Brook University)

Session: Managerial Accounting 6.5

Location: TRS 1-119 (Concurrent Research Session)

Session Moderator: Lan Guo (Wilfrid Laurier University)

(6.5.1) The Effect of Tipping on Service Employee Motivation

Wenqian Hu (University of Waterloo)

Kelsey Matthews

Adam Presslee (University of Waterloo)

Tyler Thomas (University of Waterloo)

Discussant (6.5.1): **Kun Huo**

(6.5.2) The Effect of Different Feedback Dimensions on Employee Performance and Willingness to Reciprocate

Kevin Veenstra (McMaster University)

Xinying Hu

Chang Eui Yoon (McMaster University)

Zhuoyi Zhao

Discussant (6.5.2): **Nicholle Kovach** (Wilfrid Laurier University)

(6.5.3) Hitting the jackpot: Does a prize-linked savings feature increase take-up in retirement savings accounts?

Leslie Berger (Wilfrid Laurier University)

Jonathan Farrar (Wilfrid Laurier University)

Nicholle Kovach (Wilfrid Laurier University)

Discussant (6.5.3): **Ben Ma** (University of Toronto)

Session: Artificial intelligence 6.6

Location: TRS 1-129 (Concurrent Research Session)

Session Moderator: Yang Ding

(6.6.1) Artificial Intelligence Capacity and Cost of Debt

Ye Wang (Toronto Metropolitan University)

Yutao LI (University of Lethbridge)

Hui Liang (Chinese University of Hong Kong)

Wenye Tang (Appalachian State University)

Discussant (6.6.1): **Joseph Scarfone** (University of Waterloo & CIGI Digital Policy Hub)

(6.6.2) Synergy between auditors and AI

Eddie Hsiao (University of Memphis)

Discussant (6.6.2): **Ye Wang** (Toronto Metropolitan University)

(6.6.3) Do monetary and accountability controls matter in artificial intelligence-assisted decision-making?

James Xede (Hong Kong Metropolitan University)

Yasheng Chen (Xiamen University)

Jiang Yiqing (Xiamen University)

Discussant (6.6.3): **Clark Shu** (Rotman School of Management - University of Toronto)

Session: Sustainability 6.7

Location: TRS 2-003 (Concurrent Research Session)

Session Moderator: Mitchell Stein (Ivey Business School, Western University)

(6.7.1) Moral Mediation Through Performance Measurement System: Evaluating NGO Performance in Wildlife Conservation

Claire Deng (Toronto Metropolitan University)

Naomi Gebereyesus (Toronto Metropolitan University)

Angelica Baquiran (Toronto Metropolitan University)

Charles Cho (York University)

Discussant (6.7.1): **Kieran Taylor-Neu**

(6.7.2) The construction and evolution of non-financial benchmarks: an empirical investigation

Dasha Smirnow

Jan Bebbington (Lancaster University)

Bertrand Charron (Aquaculture Stewardship Council)

Discussant (6.7.2): **Yiwen Lu** (Stockholm School of Economics)

Session: CSR, Ethics, Accountability 6.8

Location: TRS 2-099 (Concurrent Research Session)

Session Moderator: Changqiu Yu

(6.8.1) The Butterfly Effect: Global Disparity in Environmental Policies and Environmental Performance

Changling Chen (University of Waterloo)

Tie Mei (Sarah) LI (University of Ottawa)

Yutao LI (University of Lethbridge)

Discussant (6.8.1): **Ehsan Poursoleyman** (Simon Fraser University)

(6.8.2) Derivative Litigation Risk and ESG Outcomes: Evidence from the Marchand v. Barnhill Ruling

chunlin chen

Discussant (6.8.2): **Enshuai Yu** (Boston College)

Session: Corporate Governance 6.9

Location: TRS 2-109 (Concurrent Research Session)

Session Moderator: Camillo Lento

(6.9.1) Director Climatic Disaster Experience and Corporate Climate Risk Disclosure

Erik Wang (Lingnan University)

Discussant (6.9.1): **Heather Li** (Bentley University)

(6.9.2) Corporate Governance Disclosure, Board Reforms, and Firm Value

Heather Li (Bentley University)

Yijing Jiang (Concordia University)

Francois Brochet (Boston University)

Discussant (6.9.2): **Erik Wang** (Lingnan University)

Session: Accounting Education 6.10

Location: TRS 2-119 (Concurrent Research Session)

Session Moderator: Kevin Veenstra (McMaster University)

(6.10.1) From Principle to Practice: Evaluating the Effectiveness of Mandatory Ethics Training on CPA Code Compliance

Annie Lecompte (ESG- UQAM)

Anne Marie Gosselin (ESG-UQAM)

Côté Sylvie (ESG-UQAM)

Karine Phaneuf (ESG-UQAM)

Discussant (6.10.1): **Vishal Baloria**

(6.10.2) The 150-Hour Rule and Labor Productivity of the US Accounting Firms

Hamilton Elkins (Edwards School of Business, University of Saskatchewan)

Han-Up Park (Edwards School of Business, University of Saskatchewan)

Discussant (6.10.2): **Leanne Keddle**

(6.10.3) Financial Education, Employee Financial Stress, and Employer Productivity

Vishal Baloria

Discussant (6.10.3): **Han-Up Park** (Edwards School of Business, University of Saskatchewan)

2:15 PM – 3:00 PM EDT

Session: What we learned about labor and material by being directly involved in local shoe production – a teacher's note to help accountants create and communicate value ED-6A1

Location: TRS 1-003 (Concurrent Education Session)

Richard Fontaine (UQAM)

Mélissa Fortin (UQAM)

Session: Professional Accounting Ethics: Practical Approaches in the Classroom ED-6B1

Location: TRS 1-149 (Concurrent Education Session)

Glenn Arnold (NAIT)

3:00 PM – 3:45 PM EDT

**Session: From Crisis to Opportunity:
Reimagining Accounting Education in Canadian
Academia Post-COVID ED-6A2**

Location: TRS 1-003 (Concurrent Education Session)

Anna Czegledi (Conestoga College)
Sonia Dhaliwal
Lindsay McLachlan (Brandon University)

**Session: Caught in the Middle: Academic
Integrity in the Age of AI ED-6B2**

Location: TRS 1-149 (Concurrent Education Session)

Alym Amlani

4:00 PM - 5:30 PM EDT

Session: Financial Accounting 7.1

Location: TRS 1-075 (Concurrent Research Session)

Session Moderator: Han-Up Park (Edwards School of Business, University of Saskatchewan)

**(7.1.1) Operating Lease
Accounting and Firms'
Financing Decisions**

Xinyuan Shao (Chinese University of
Hong Kong)

Discussant (7.1.1): **Bryce Cross**

**(7.1.2) Rising Demand for Sustainability
Reporting and Management's
Withholding of Bad News**

AMNA CHALWATI (Saint Mary's University - Halifax)
Samir Trabelsi

Vasiliki Athanasakou (Saint Mary's University - Halifax)

Discussant (7.1.2): **Wenyao Hu** (New York Institute of
Technology)

**(7.1.3) The Power of Language:
Does Vocabulary Richness Provide
Value to Investors?**

Wenyao Hu (New York Institute of Technology)

Discussant (7.1.3): **Yongoh Roh**

Session: Accounting & Information Technology 7.2

Location: TRS 1-077 (Concurrent Research Session)

Session Moderator: Bixia Xu (Wilfrid Laurier University)

**(7.2.1) End of Firms' Intellectual
Property (IP) Protection and
Voluntary Disclosures**

Ashish Ochani (SUNY Binghamton)

Muskan Chawla (UBC)

Luminata Enache (University of Calgary)

Discussant (7.2.1): **Devan Mescall**

**(7.2.2) Who Benefits from Open
Data? The Role of Internet Access
in XBRL's Impact on Investors**

Tomas Milo (McGill University)

Discussant (7.2.2): **Yang Ding**

**(7.2.3) Between Transparency and
Privacy: Investor Identity
Verification and the Demand for
Crypto Tokens**

Yang Ding

Vedran Capkun (HEC Paris)

Discussant (7.2.3): **Muskan Chawla** (UBC)

Session: CSR, Ethics, Accountability 7.4

Location: TRS 1-109 (Concurrent Research Session)

Session Moderator: Guoping Liu (Toronto Metropolitan University)

**(7.4.1) TOP MANAGEMENT
DISCOURSES ON
SUSTAINABILITY: A TOPIC
MODELLING FROM 2002 TO 2022**

Paulo Homero Junior (Schulich School of
Business - York University)

Discussant (7.4.1): **Sophie Audouset-
Coulrier** (JMSB, Concordia University)

**(7.4.2) Mind the Gap: Unveiling
Discrepancies in ESG Reporting
Readiness and Integration**

Lisa Ricci (Simon Fraser University)

Nicole Holden (Boise State University)

James Zhang (Miami University)

Discussant (7.4.2): **Ewelina Zarzycka**
(University of Lodz)

**(7.4.3) CEO Power, Board
Characteristics, and Firm
Strategies: Pathways to Enhanced
Sustainability Performance**

Fereshteh Mahmoudian

Jamal Nazari (Simon Fraser University)

Irene Herremans (University of Calgary)

Irene Gordon (Simon Fraser University)

Johnny jerJermias, (Simon Fraser University)

Discussant (7.4.3): **Farnaz Zaredorahi**
(Carleton University)

Session: Financial Accounting 7.5

Location: TRS 1-119 (Concurrent Research Session)

Session Moderator: Flora Niu (Wilfrid Laurier University)

(7.5.1) Regulatory Costs and Vertical Integration: Evidence from Supply Chain Disclosure Regulations

Enshuai Yu (Boston College)

Discussant (7.5.1): **Joseph Maxwell Asamoah** (Lingnan University)

(7.5.2) The Information Value of US-Listed Foreign Firms' Earnings Announcements

Elizabeth Anne Demers (University of Waterloo)

Stella (Xi) Chen (KPMG LLP)

Discussant (7.5.2): **Louise Hayes** (University of Guelph)

(7.5.3) Does stock liquidity improve the relevance of accounting information? Evidence from the SEC tick size pilot program

Kenny Lin (University)

Joseph Maxwell Asamoah (Lingnan University)

Discussant (7.5.3): **Xijiang Su**

Session: Accounting & Information Technology 7.6

Location: TRS 1-129 (Concurrent Research Session)

Session Moderator: Jing Lu (University of Guelph)

(7.6.1) How Conference Calls Shape Market Reactions and Investor Sentiment in Earnings Announcements

Li-Yu Chen (National Sun Yat-sen University)

Chun-Ming Li (National Chung Hsing University)

Discussant (7.6.1): **Yixing (Ivee) Che** (Xiamen University)

(7.6.2) Workplace Automation and Corporate Innovation

Shiu-Yik Au (University of Manitoba)

Gunchang Kim (Southwestern University of Finance and Economics)

Andreanne Tremblay (Universite Laval)

Discussant (7.6.2): **Mohamed Mekhaimer** (St. John Fisher University)

Session: Managerial Accounting 7.7

Location: TRS 2-003 (Concurrent Research Session)

Session Moderator: Yi Luo

(7.7.1) Introducing management controls to startup founders in incubator programs: The role of rapport between coaches and founders

Hussam Al Maleh (Concordia University)

Discussant (7.7.1): **Paulina Arroyo** (ESG UQAM)

(7.7.2) Managing the Risk of Family Involvement Within Family Firms

Emilio Boulianne (John Molson School of Business)

Matthäus Tekathen (John Molson School of Business)

Michel Magnan (John Molson School of Business)

Tarek El Masri (Prince Mohammed Bin Salman College)

Discussant (7.7.2): **Edwige Nortier** (emlyon business school)

(7.7.3) Common Ownership and Peer Selection in Relative Performance Evaluation

Guojin Gong (University of Connecticut)

Lijun Lei (University of North Carolina Greensboro)

Sydney Shu

Discussant (7.7.3): **Lan Guo** (Wilfrid Laurier University)

Session: Financial Accounting 7.8

Location: TRS 2-099 (Concurrent Research Session)

Session Moderator: Shadi Farshadfar (Toronto Metropolitan University)

(7.8.1) Do Analysts Understand Mergers & Acquisitions?

Satish Sahoo (City University of Hong Kong)

Discussant (7.8.1): **Cynthia Melhem**

(7.8.2) The effect of newspaper entry and exit on firm behavior

Vishal Baloria

Discussant (7.8.2): **Darren Henderson** (Wilfrid Laurier University)

(7.8.3) Country-Specific Sentiment and Geographic Segment Disclosure

Stephanie Dong (University of Rochester)

Joanna Wu (University of Rochester)

Xiaoxi Wu (Bocconi University)

Discussant (7.8.3): **Satish Sahoo** (City University of Hong Kong)

Session: Auditing & Fraud 7.9

Location: TRS 2-109 (Concurrent Research Session)

Session Moderator: Qing Burke

(7.9.1) Remote Audits and Professional Skepticism: An Exploratory Study

Prince Teye (ESDES Business School, Lyon Catholic University)

Discussant (7.9.1): **Ryan Stack** (Acadia University)

(7.9.2) Client-Level COVID Exposure and Audit Production

Jonathan Nash

Discussant (7.9.2): **Nicolas Epelbaum**

Session: CPA Learning Outcomes Session & Workshop CPA-3

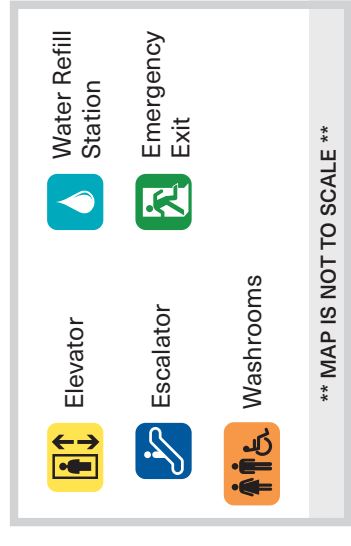
Location: TRS 1-149 (Concurrent Session – CPA Profession)

Jane Bowen

Sarah Gumpinger (Juniper Learning Design Co.)

WHAT'S ON THIS FLOOR:

- The Alcove
- Steve & Rashmi Gupta Lecture Theatre
- Commons
- CPA Lounge
- Culinary/Catering Department
- HTM Demo Kitchen & Classroom
- Program Advising and Student Success (PASS)
- Security/Emergency Call Button
- Ted's Bagels
- Ted's Kitchen
- TRSM Technology Support (Students & Staff)



TRS 2 8th Floor

TED
ROGERS
SCHOOL
OF MANAGEMENT

WHAT'S ON THIS FLOOR:

- Academic Administration Hub
- Boardroom
- Breakout Rooms
- Business Career Hub
- Computer Labs
- Fit For Business
- Quiet Study Area
- School of Retail Management Retail Pop-Up
- Student Engagement Office
- Ted Rogers Students' Society

Elevator
 Washrooms

Escalator
 Emergency Exit

** MAP IS NOT TO SCALE **

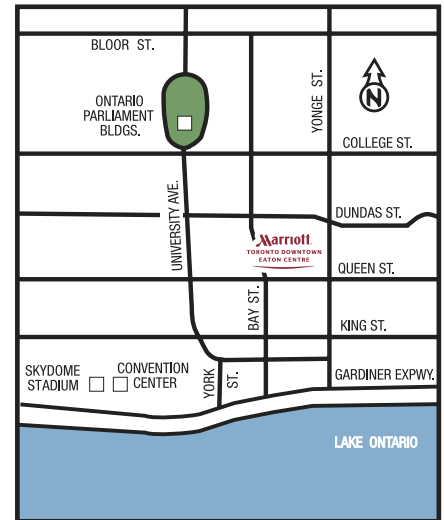
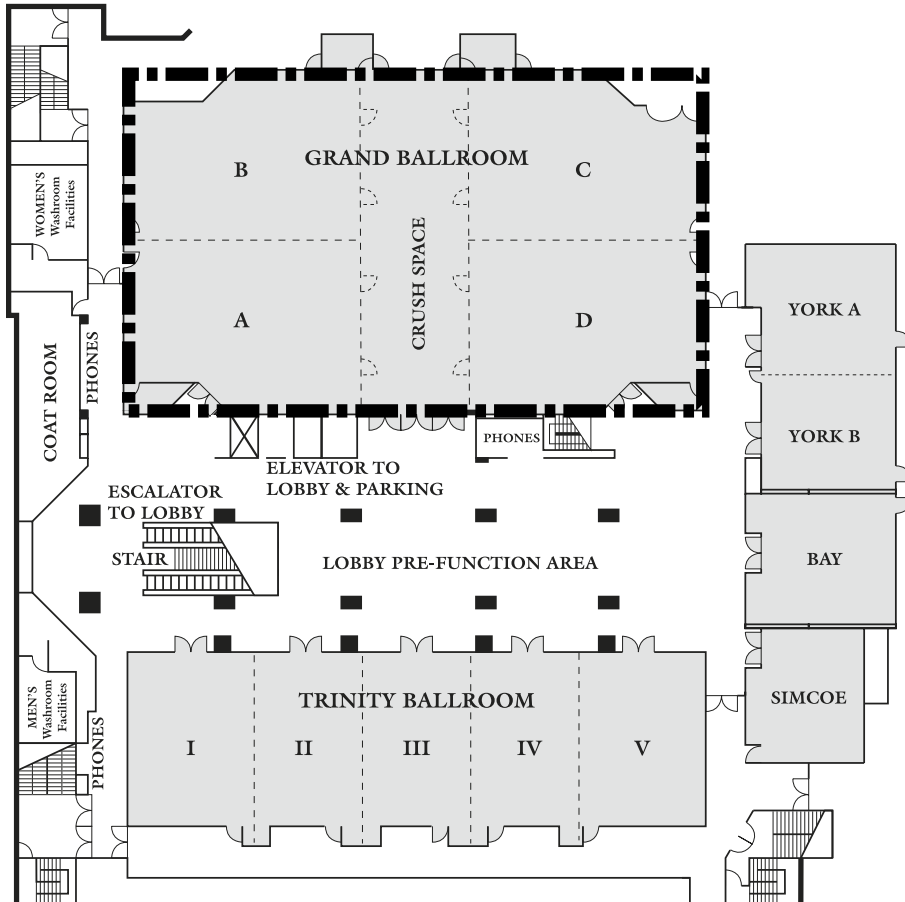


Plug-In

The First Ultra-Adaptable Room.

Only from Marriott.

Marriott
TORONTO DOWNTOWN
EATON CENTRE



Toronto Marriott Downtown Eaton Centre

525 Bay Street, Toronto, Ontario
Canada M5G 2L2

Phone: 1 416 597-9200

Toll-free: 1 800 905 0667

www.MarriottEatonCentre.com