



Haskayne and Fox Accounting Conference

With Accounting Horizons
Program and Parallel Sessions Guide

July 6 – 9, 2025
Fairmont Chateau Whistler

Haskayne
School of Business



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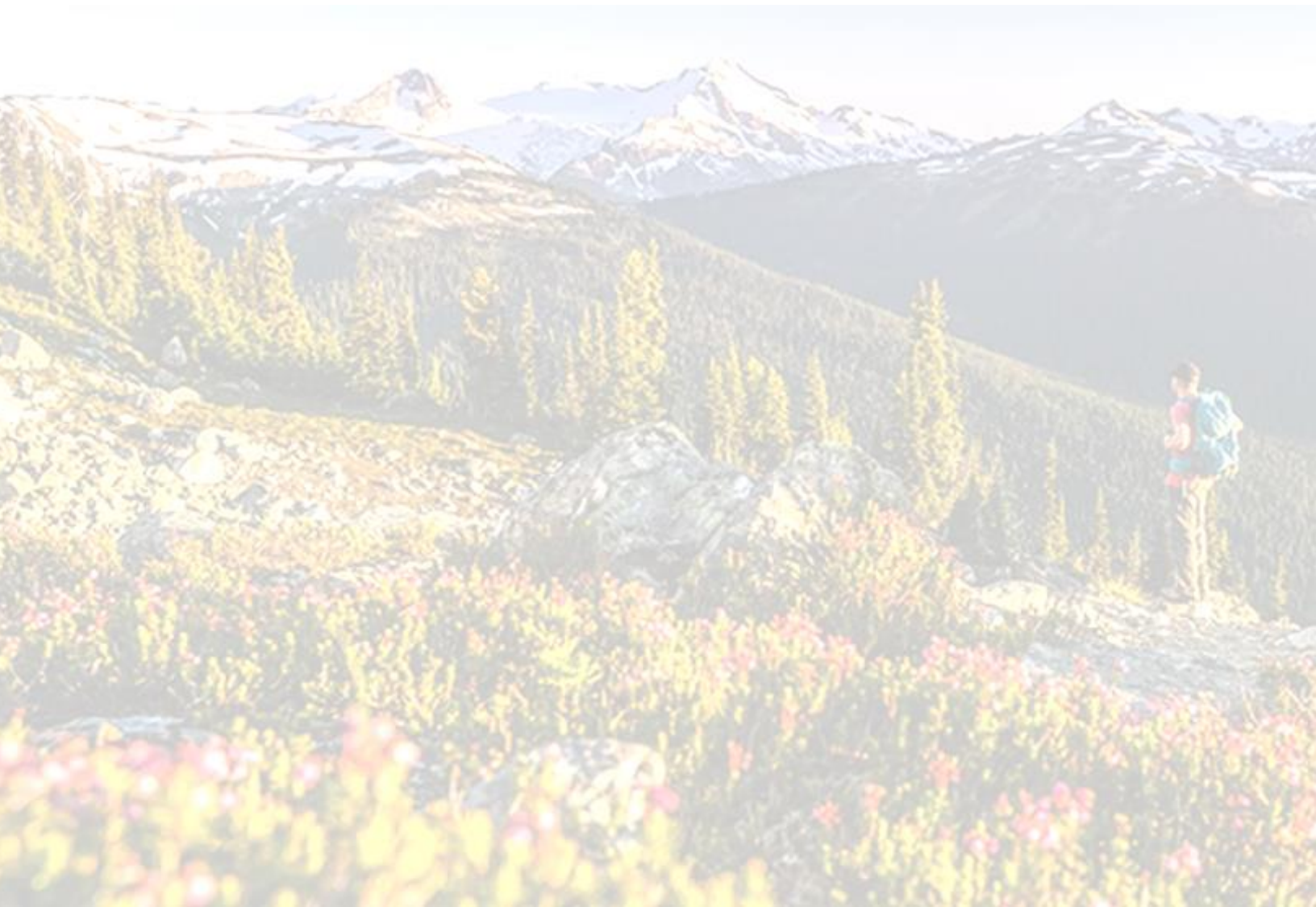


HAC Event Schedule 2025

START – END TIME	EVENT	LOCATION
Sunday, July 6th		
7:00 – 9:00 p.m.	Welcome Reception	Empress AB
Monday, July 7th		
7:00 – 8:15 a.m.	Breakfast	Frontenac A
8:15 – 8:30 a.m.	Welcome Remarks	Frontenac A
8:30 – 10:00 a.m.	Inspiring the Next Generation of Leaders in Accounting Keynote Presentation (Rachel Miller) Audience Discussion (Laura Friedrich)	Frontenac A
10:00 – 10:30 a.m.	Coffee break	Frontenac Foyer
10:30 a.m. – 12 p.m.	Parallel Session 1	Multiple Locations
12:15 – 1:15 p.m.	Lunch	Frontenac A
1:30 – 3:00 p.m.	Parallel Session 2	Multiple Locations
3:00 – 3:30 p.m.	Coffee Break	Frontenac Foyer
3:30 – 5:0 p.m.	Parallel Session 3	Multiple Locations
6:00 – 9:00 p.m.	BBQ Dinner	Woodlands Terrace
Tuesday, July 8th		
7:00 – 8:15 a.m.	Breakfast	Frontenac A
8:30 – 10:00 a.m.	Parallel Session 4	Multiple Locations
10:00 – 10:30 a.m.	Coffee Break	Frontenac Foyer
10:30 a.m. – 12:00 p.m.	Accounting Horizons Plenary Session	Frontenac A
12:15 – 1:15 p.m.	Lunch	Frontenac A
1:30 – 3:00 p.m.	Parallel Session 5	Multiple Locations
3:00 – 3:30 p.m.	Coffee Break	Frontenac Foyer
3:30 – 5:00 p.m.	Parallel Session 6	Multiple Locations
Wednesday, July 9th		
7:00 – 8:15 a.m.	Breakfast	Frontenac A
8:30 – 10:00 a.m.	Parallel Session 7	Multiple Locations
10:00 – 10:30 a.m.	Coffee Break	Frontenac A
11:00 a.m.	Check out (luggage can be stored with Guest Services)	Receptionist
10:30 a.m. – 12:00 p.m.	Parallel Session 8	Multiple Locations
12:00 p.m.	Boxed Lunch To Go	Frontenac Foyer
Thank you for attending our conference!		

Important Notes:

- **Welcome Reception** will be held in the Empress AB
- **BBQ Dinner** will be held in the Woodlands Terrace. Please note that food will be served from 6 – 8 p.m. only. The bar will remain open until 9 p.m.
- **Breakfast and lunch** will be held in the Frontenac A
- **Parallel Sessions** will be held in the following rooms: Frontenac A, Empress A, Empress B, and Empress C.
- In parallel sessions, please plan for:
 - 12 minutes to present
 - 8 minutes for discussion
 - 10 minutes for audience questions
- There is a [map](#) on the last page of this program



Speaker Bios



Laura Friedrich, MSc, CIA, FCPA

Executive Director, Friedrich & Friedrich Corp.

Laura is the executive director of a professional research, standards, and education consultancy firm with over 25 years of experience conducting projects worldwide. The firm helps build institutional capacity and develops strategic, policy, program, governance, and ethics guidance for established and emerging professional and regulatory organizations. Laura frequently authors and presents on topics such as the impact of disruptive technology on professional ethics; governance; sustainability and capacity development, with a focus on the future of professions. Laura is a former Technical Advisor to the International Ethics Standards Board for Accountants and is the Chair of CPABC's Bylaws Committee.



Rachel Miller, FCPA, FCA

CEO, CPA Alberta

Rachel Miller FCPA, FCA is the CEO of CPA Alberta, which regulates and supports Alberta's more than 30,000 CPAs. The organization protects the public interest by regulating the competence and ethical standards of Alberta CPAs and promoting the value of the CPA designation.

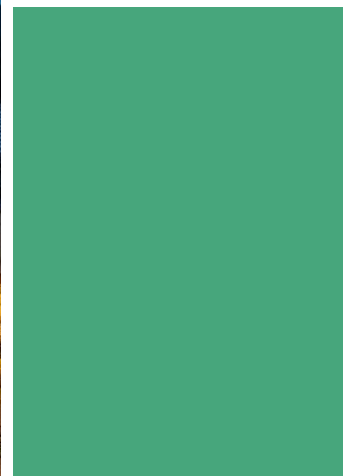
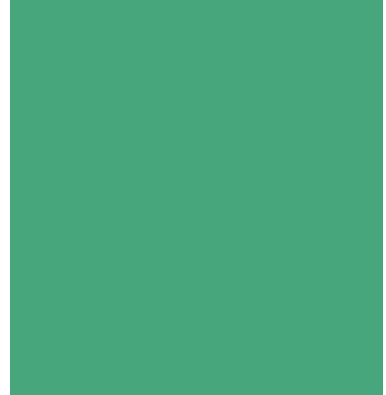
Rachel has a long history of national leadership in the profession. She played a critical role in the creation of the CPA profession and has led CPA Alberta since its inception in 2015. She serves as Executive Director of both the CPA Education Foundation and the CPA Assist program. She was recognized with Fellowship in the CPA profession in 2014.

Rachel holds a Bachelor of Commerce with Honours degree from McMaster University. Prior to working with CPA Alberta and its predecessor organizations, Rachel worked in a variety of roles at local and national accounting firms. She shares her expertise in the community through volunteer activities for a number of faith-based, community, and recreational organizations, most recently joining the Board of Special Olympics Alberta.

Detailed Program

Sunday, July 6th, 2025

**Welcome Reception
Sunday, 7:00 to 9:00 p.m.
Empress AB**



Sunday

Monday, July 7th, 2025

Breakfast

Monday, 7:00 to 8:15 a.m.

Frontenac A

Welcome Address – Dr. Mark Anderson

Monday, 8:15 to 8:30 a.m.

Frontenac A

Keynote Presentation & Audience Discussion

Inspiring the Next Generation of Leaders in Accounting

Monday, 8:30 to 10:00 a.m.

Frontenac A

Coffee Break

Monday, 10:00 to 10:30 a.m.

Frontenac Foyer

Monday

Parallel Session 1
Monday, 10:30 a.m. to 12:00 p.m.

1A: Employee and Labor Market – Frontenac A

Session Chair: **Philip Berger**

Within-Firm Financial Information Disadvantage and Employee Wage Outcomes

Philip Berger

University of Chicago

Yifan (Yvonne) Jia

Xiamen University

Yuqing Zhou

Chinese University of Hong Kong

Haoran Zhu

Southern Uni. of Science and Technology

Discussant: **Mingyi Hung**

Pay Disclosure Laws and Employee Salary

Mingyi Hung

University of British Columbia

Chao Jin

Fudan University

Daniel Yang

The Hong Kong Uni. of Science & Technology

Discussant: **Frank Zhou**

The Economic Consequences of Employee Non-Disclosure Agreements

Tao Wang

Chinese University of Hong Kong

Frank Zhou

University of Pennsylvania

Yuqing Zhou

Chinese University of Hong Kong

Discussant: **Philip Berger**

1B: Corporate Governance and Government Oversight – Empress A

Session Chair: **Gary Lind**

The Role of Accounting in the Informal Economy

Marcela Aguilar

Rice University

Gary Lind

University of Pittsburgh

K. Ramesh

Rice University

Discussant: **Trung Nguyen**

Once Bitten, Twice Shy: Learning From Corporate Fraud and Corporate Governance Spillovers

Trung Nguyen

Federal Reserve Bank of Richmond

Discussant: **Nina Xu**

SEC Oversight of Private Equity and Hedge Funds

Owen Davidson

Baylor University

Paul Mason

Baylor University

Steven Utke

University of Connecticut

Nina Xu

University of Connecticut

Discussant: **Gary Lind**

Monday

1C: Government and Regulations – Empress B

Session Chair: **Olena Watanabe**

Do Non-profit Hospitals Take Advantage of Declines in Uninsured Rates of Their Underprivileged Constituents? An Examination of Uncompensated Care Costs in U.S. Hospitals Following the Voluntary Adoption of Medicaid Expansions.

Kathryn Brightbill

Utah State University

James Cannon

Utah State University

Melvin Lamboy Ruiz

Georgia Southern University

Olena Watanabe

Iowa State University

Discussant: **Scarlett Song**

Real Effects of Disclosure Regulation: Evidence from the Sunshine Act

Eddie Riedl

Boston University

Fangbo Si

Jinan University

Scarlett Song

University of New Hampshire

Yue Zhang

Baruch College

Discussant: **Melissa F. Lewis-Western**

Dynamics Of Government Engagements: Does Supplying the Government Benefit or Harm the IPO Process?

Melissa F. Lewis-Western

Brigham Young University

Rustam Zufarov

University of Illinois at Chicago

Discussant: **Olena Watanabe**

Monday

1D: Government – Empress C

Session Chair: **Tracie Frost**

In the Name of National Security: Foreign Investment and National Security Act (FINSA) and Credit Ratings

Tracie Frost

Zhiming Ma

Derrald Stice

Huayin Xiao

Discussant: **Valerie Li**

Hong Kong Polytechnic University

Peking University

The University of Hong Kong

Peking University

National Security Concerns and Voluntary Disclosure of Government Contractor

Valerie Li

Shaphan Ng

Tonni Xia

Discussant: **Jonathan Craske**

San Diego State University

Singapore Management University

San Diego State University

Shedding Light & Casting Shadows: The Capital Market Effects of Public Procurement Data

Jonathan Craske

Discussant: **Tracie Frost**

University of Alberta

Lunch

Monday, 12:15 to 1:15 p.m.

Frontenac A

Monday

Parallel Session 2
Monday, 1:30 to 3:00 p.m.

2A: AI and Investor – Frontenac A

Session Chair: **Jennifer Tucker**

Corporate Use of Artificial Intelligence and Subsequent Product Market Performance

Jennifer Tucker

Jeff J. Wang

Ran Zhao

Discussant: **Mei Cheng**

University of Florida

San Diego State University

San Diego State University

AI Disclosure Quantity and Quality, AI Investment, and the Cost of Capital

Mei Cheng

Yuan Zhang

Meiling Zhao

Discussant: **Theodore E. Christensen**

The University of Arizona

Tulane University

The Chinese University of Hong Kong

Do We Really Know What We Think We Know About Investors' Reliance on GAAP and Non-GAAP Earnings?

Theodore E. Christensen

Melissa F. Lewis-Western

Collin Rabe

Hongyu (Jack) Wang

Discussant: **Jennifer Tucker**

University of Georgia

Brigham Young University

University of Georgia

University of Georgia

Monday

2B: Supply Chain and Accounting Information – Empress A

Session Chair: **Minjia Li**

The Effects of Mandatory Supplier Finance Program Disclosure: Evidence from the Credit Markets

Philip G. Berger

University of Chicago

Minjia Li

University of Alberta

Christine Liu

Bentley University

Discussant: **Enshuai Yu**

Proprietary Information Sharing in Inter-Firm Relationships: Evidence from Confidentiality Provisions in Supply Chain Contracts

Enshuai Yu

Boston College

Discussant: **Lisa Anderson**

The Use of Propaganda in Corporate Disclosures

Lisa Anderson

California Polytechnic State University

Rachel W. Flam

London Business School

Melissa F. Lewis-Western

Brigham Young University

Discussant: **Minjia Li**

2C: Political Ideology – Empress B

Session Chair: **Anya Mkrtchyan**

Political Homophily in Entrepreneurial Finance

Swarnodeep Homroy

University of Groningen

Anya Mkrtchyan

University of Massachusetts, Amherst

Discussant: **Mengqiao Du**

Echo Chambers at Work: The Impact of Political Ideology Alignment on Analyst Forecasts

Mengqiao Du

National University of Singapore

Sabrina Yufang Sun

University of Mannheim

Discussant: **Ehsan Poursoleyman**

Ideology Trumps Learning: CEO Conservatism and Learning Information from Stock Prices

Jeong-Bon Kim

Simon Fraser University

Jamal A. Nazari

Simon Fraser University

Ehsan Poursoleyman

Simon Fraser University

Discussant: **Anya Mkrtchyan**

2D: Employee Engagement – Empress C

Session Chair: **Meng Li**

The Effect of Pay Transparency Laws on Employee Compensation: Evidence from H-1B Workers

Simon Zimeng Cui

University of Utah

Meng Li

University of Oklahoma

Mark Shuai Ma

University of Pittsburgh

Wayne Thomas

University of Oklahoma

Discussant: **Muskan Chawla**

Employee Satisfaction, Knowledge-Intensive Firms, and Innovation

Muskan Chawla

University of British Columbia

Henry Friedman

University of California, Los Angeles

Yuqing Zhou

The Chinese University of Hong Kong

Discussant: **Shunlan Fang**

Looking Through the GlassDoor: Enhanced Workplace Transparency and Corporate Resource Allocation

Shunlan Fang

Kent State University

Joshua A. Khavis

University at Buffalo

Hoyoung Kim

The University of Texas at Tyler

Discussant: **Meng Li**

Coffee Break

Monday, 3:00 to 3:30 p.m.

Frontenac Foyer

Monday

Parallel Session 3
Monday, 3:30 to 5:00 p.m.
3A: Intangibles – Frontenac A

Session Chair: **Jenny Li Zhang**

Patent Privateering

Jinhwan Kim

Kristen Valentine

Jenny Li Zhang

Yuxiang Zheng

Discussant: **Ayung Tseng**

Stanford University

University of Georgia

University of British Columbia

Rutgers University - Camden

R&D Accounting and Innovation Signaling: Insights from Japan's Pre-Regulation Era

Kazuyuki Motohashi

Tomomi Takada

Ayung Tseng

Discussant: **Luminita Enache**

University of Tokyo

Kobe University

University of California, Davis

The Effect of Electronic Medical Records on Work-Life Balance

Luminita Enache

Xue Guo

Aner Zhou

Discussant: **Jenny Li Zhang**

University of Calgary

Georgia State University

San Diego State University

3B: Creditor and Debt Contracting – Empress A

Session Chair: **Jingjing Zhang**

When Fiduciary Duty Fades: The Cost of Weaker Director Liability for Creditors

Matthew Boland

Bryce Cross

Jingjing Zhang

Discussant: **Jenny Zha Giedt**

Saint Mary's University

Saint Mary's University

McGill University

Determinants and Consequences of Companies' Strategic Reviews

Jenny Zha Giedt

Discussant: **Waqar Ali**

George Washington University

Hedge Accounting Standards and Debt Contracting

Waqar Ali

Discussant: **Jingjing Zhang**

HEC Paris

Monday

3C: Audit and ESG – Empress B

Session Chair: **Lisa Ricci**

Credibility Contagion: How Environmental Assurance Shapes Perceptions Across ESG Domains

Johnny Jermias

Simon Fraser University

Jamal Nazari

Simon Fraser University

Lisa Ricci

Simon Fraser University

Discussant: **Zhonghua Zhang**

Audit Committee ESG Oversight

Jacob Jaggi

Washington State University

Spencer Young

University of Oklahoma

Zhonghua Zhang

Washington State University

Discussant: **Huimin Chen**

To Leave or to Stay During a Crisis: Auditors' Strategic Choices

Huimin Chen

University of Massachusetts Lowell

Tingting He

Jiangxi University of Finance and Economics

Qiliang Liu

Jiangxi University of Finance and Economics

Qiang Wu

Hong Kong Polytechnic University

Discussant: **Lisa Ricci**

3D: Sustainability and Government – Empress C

Session Chair: **Sebastian Tideman-Frappart**

Shaped by Connectivity: Mandatory Sustainability Assurance under CSRD

Ernst-Kenji Alexander

University of Hamburg, Germany

Alexander Bassen

University of Hamburg, Germany

Kerstin Lopatta

University of Hamburg, Germany

Thomas Tammen

University of Hamburg, Germany

Sebastian Tideman-Frappart

Syracuse University

Discussant: **Abdul Khizer**

Analyst Overlap and Convergence of Accounting Policies

Abdul Khizer

Arizona State University

Discussant: **Ye Wang**

Smart City and Firm Performance

Ye Wang

Toronto Metropolitan University

Dongning Yu

Toronto Metropolitan University

Discussant: **Sebastian Tideman-Frappart**

BBO Dinner!

JULY 7,
2025



6 - 9
PM

— Woodlands Terrace —



Tuesday, July 8th, 2025

Breakfast

Tuesday, 7:00 to 8:15 a.m.

Frontenac A

Parallel Session 4

Tuesday, 8:30 to 10:00 a.m.

4A: Debt – Frontenac A

Session Chair: **Jared Jennings**

Loan Contracting and Lender Due Diligence: The Role of Public Information Acquisition

John Donovan

Travis Dyer

Jared Jennings

Hongpan Zhang

Discussant: **Jeremiah Green**

University of Notre Dame

Brigham Young University

Washington University in St. Louis

Washington University in St. Louis

Bank Mergers and Supply Chain Credit Contagion Risk

Jeremiah Green

Hai Pham

Kaschia Wade

Discussant: **Bugra Ozel**

Texas A&M University

Townson University

University of Kentucky

Depositor Behavior and Creditor Rights: Evidence from State Bankruptcy Exemptions

Bugra Ozel

Discussant: **Jared Jennings**

University of Texas at Dallas



4B: Voluntary Disclosure – Empress A

Session Chair: **Joseph Comprix**

Analysts and Recency Effects: The Case of Earnings Conference Calls

Joseph Comprix

Syracuse University

Xinjie Ma

National University of Singapore

Sebastian Tideman-Frappart

Syracuse University

Discussant: **Kiran Parthasarathy**

How Informative are Mandatory and Voluntary Value-at-Risk Disclosures?

Hailey Ballew

Rice University

Gerald Lobo

University of Houston

Kiran Parthasarathy

University of Houston

Discussant: **Anish Sharma**

The Effect of Reduced Processing Costs on Voluntary Disclosures

Thomas C. Hagenberg

Northwestern University

Brian P. Miller

Indiana University

Anish Sharma

University of Georgia

Teri Lombardi Yohn

Emory University

Discussant: **Joseph Comprix**

4C: Inventory and Labor Productivity – Empress B

Session Chair: **Mikhail Pevzner**

Derivatives Use and Inventory Management

Hye Sun Chang

Singapore Management University

Raluca Chiorean

Lehigh University

Mikhail Pevzner

The University of Baltimore

Discussant: **Dongyoung Lee**

Board Gender Diversity Reforms and Inventory Management Efficiency

Boochun Jung

University of Hawaii at Manoa

Jaehyeon Kim

South Dakota State University

Dongyoung Lee

McGill University

Discussant: **Han-Up Park**

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

Hamilton Elkins

University of Saskatchewan

Han-Up Park

University of Saskatchewan

Discussant: **Mikhail Pevzner**

Tuesday

4D: ESG Governance – Empress C

Session Chair: **Fereshteh Mahmoudian**

CEO Power, Board Characteristics, and Firm Strategies: Pathways to Enhanced Sustainability Performance

Irene Gordon

Simon Fraser University

Irene Herremans

University of Calgary

Johnny Jermias

Simon Fraser University

Fereshteh Mahmoudian

Simon Fraser University

Jamal Nazari

Simon Fraser University

Discussant: **Raffaele Manini**

Green Governance: How Investors Shape Environmental Expertise On Boards

Philip Joos

Tilburg University

Raffaele Manini

University of Warwick

Selina Pei

University of Warwick

Tom Vos

Maastricht University

Discussant: **Lucas Lee**

Diversity, Interrupted? Diversity Underselling and Political Pressure

Namisha Bhattarai

The Pennsylvania State University

Lucas Lee

IE Business School

Tendai Masaya

The Pennsylvania State University

Discussant: **Fereshteh Mahmoudian**

Coffee Break

Tuesday, 10:00 to 10:30 a.m.

Frontenac Foyer

Tuesday

Accounting Horizons Plenary Session
Tuesday, 10:30 a.m to 12:00 p.m.
Frontenac A

Financial Human Capital and Firm Investment Efficiency

Erin Henry University of Arkansas

Caleb Rawson University of Arkansas

Discussant: **Karen Nelson (Texas Christian University)**

Sustainability Reporting Ecosystem: Insights Of Audit Committee Chairs

Roger Simnett Deakin University

Anne Thompson University of Illinois Urbana-Champaign

Andrew J. Trotman Kennesaw State University

Ken T. Trotman UNSW Sydney

Discussant: **K. Ramesh (Rice University)**

Improving Inventory Management Quality with Reinforcement Learning: AI versus Human Decision-Making

Yasheng Chen Xiamen University

Xin Xu Sun Yat-sen University

Joseph H. Zhang Bowling Green State University

Discussant: **Jacob Thomas (Yale University)**

Lunch
Tuesday, 12:15 to 1:15 p.m.
Frontenac A

Tuesday

Parallel Session 5
Tuesday, 1:30 p.m. to 3:00 p.m.

5A: ESG Regulation and Market – Frontenac A

Session Chair: **Ethan Rouen**

Communicating Ownership Culture to Frontline Workers: Field Evidence on the Effectiveness of Norms versus Values Frames

Sam Karasik

Harvard Business School

Ethan Rouen

Harvard Business School

Ashley Whillans

Harvard Business School

Discussant: **Andrew Bauer**

Trumpeting EBITDA: A Study of Decision Usefulness

Andrew Bauer

University of Waterloo

Darren Henderson

Wilfrid Laurier University

Amar Mahmoud

University of Waterloo

Kaleab Mamo

Wilfrid Laurier University

Discussant: **Robert Raney**

Cross-Border Carbon Taxes and Shareholder Wealth

Marta Alonso

IESE Business School

Martin Jacob

IESE Business School

Gaizka Ormazabal

IESE Business School

Robert Raney

IESE Business School

Discussant: **Ethan Rouen**

Tuesday

5B: Accounting Estimates and Measurements – Empress A

Session Chair: **Anne Wyatt**

Industry Expertise on the Board and the Claims Reserve Errors for Property and Casualty Insurance Companies

Seri Ayu Daud

Universiti Teknologi MARA Selangor

Eunice Khoo

Australian National University

Robyn King

University of Queensland

Anne Wyatt

Deakin University

Discussant: **Sameera Khatoon Hassan**

Credibility and Non-GAAP Adjustment Explanations

Sameera Khatoon Hassan

University of Saskatchewan

Discussant: **Yue Hong**

Measuring Affect in Employee Satisfaction for Sustainability Disclosure: A Linguistic Approach and A Path Analysis

Yue Hong

DePaul University

Michael Ly

Independent Author

Discussant: **Anne Wyatt**

5C: Tax – Empress B

Session Chair: **Preetika Joshi**

Artificial Intelligence in Tax Enforcement: Evidence from Global Adoption by National Tax Agencies

Preetika Joshi

McGill University

Devan Mescall

University of Saskatoon

Peng Wang

McGill University

Discussant: **Mariam Ola**

Evidence of The Impact of Washington State's Working Families Tax Credit on High-Cost Debt Owed by Low-Income Households

Jeffrey Gramlich

Washington State University

Mariam Ola

Washington State University

Discussant: **Wenyu Zhou**

Managers' Decision-Making in Financial Reporting and Tax Aggressiveness: From The Perspective of Goodwill Impairment

Hussain Warsame

University of Calgary

Wenyu Zhou

University of Calgary

Discussant: **Preetika Joshi**

5D: Corporate Information Environment – Empress C

Session Chair: **Ningzhong Li**

When IR meets AI: The Impact of Generative AI on Corporate Information Environments

Ning Jia

Ningzhong Li

Da Xu

Yuwen Zhang

Discussant: **Elisha Yu**

Tsinghua University

The University of Texas at Dallas

Tsinghua University

Tsinghua University

Adding Fuel to the Fire: Media Coverage of ESG and Earnings News

Sanjeev Bhojraj

Nick Guest

Emma Wang

Elisha Yu

Discussant: **Ningzhong Li**

Cornell University

Cornell University

Cornell University

Baruch College

Coffee Break

Tuesday, 3:00 to 3:30 p.m.

Frontenac Foyer

Tuesday

Parallel Session 6
Tuesday, 3:30 p.m. to 5:00 p.m.
6A: Audit Quality – Frontenac A

Session Chair: **Jacqueline S. Hammersley**

“A Fly on the Wall”: Promoting Auditors’ Observational Learning with Cognitive Process Modeling and Learning Climate

Emily Griffith

University of Wisconsin - Madison

Jacqueline S. Hammersley

University of Georgia

Allison S. Hickey

University of Georgia

Discussant: **Anne Thompson**

Is Voluntary PCAOB Registration an Audit Quality Indicator

Anne Thompson

Uni of Illinois at Urbana-Champaign

Devin Williams

University of Oklahoma

Discussant: **Nan Zhou**

Tapestry Networks: Active Engagement of Audit Committee Chairs Beyond Conventional Board Connection

Lingting Jiang

East Tennessee State University

Janean Rundo

Bowling Green State University

Linna Shi

University of Cincinnati

Nan Zhou

University of Cincinnati

Discussant: **Jacqueline S. Hammersley**

Tuesday

6B: Climate Regulations – Empress A

Session Chair: **Gary Entwistle**

Are You Following the Sustainability Reporting Standards, or Not?

Kenny Davey

University of Saskatchewan

Gary Entwistle

University of Saskatchewan

Carlee Faye

University of Saskatchewan

Discussant: **Jamal Nazari**

Trust, Crash, and Carbon: How a Financial Crash Leads to a Climate Breakthrough

Jeong-Bon Kim

Simon Fraser University

Jamal Nazari

Simon Fraser University

Ehsan Poursoleyman

Simon Fraser University

Discussant: **Jillene Diamond Marlowe**

Unpacking Carbon Accounting Within Canadian Municipal Governments and How to Enhance Impact Through Budgeting and Reporting Systems

Amelia Clarke

University of Waterloo

Jillene Diamond Marlowe

University of Waterloo

Discussant: **Gary Entwistle**

6C: Craft of Accounting – PhD Students – Empress B

Presentations by PhD and Undergrad Students of Haskayne:

- Jonathan Tanoe
- Elnaz Basirianmahabadi
- Xinyi Peng
- Stefan Nikolic

Panelists:

- Kris Allee (University of Arkansas)
- Frank Heflin (University of Georgia)
- K. Ramesh (Rice University)
- Ethan Rouen (Harvard Business School)

Dinner-on-your-own
Tuesday night

To ensure a seamless dining experience at the Fairmont Chateau, we strongly recommend making reservations in advance. Please visit [here](#) to book your reservation at a hotel restaurant.

Beyond the hotel, the Town of Whistler offers a wide range of restaurants, from family-friendly, pub-style to exquisite fine dining.

Wednesday, July 9th, 2025

Breakfast

Wednesday, 7:00 to 8:15 a.m.
Frontenac A

Parallel Session 7

Wednesday, 8:30 to 10:00 a.m.

7A: Intangible Capital – Frontenac A

Session Chair: **Thomas Linsmeier**

The Underlying Economic Components of Acquired Goodwill

Thomas Linsmeier

University of Wisconsin-Madison

Daniel D. Wangerin

University of Wisconsin-Madison

Erika M. Wheeler

Southern Methodist University

Discussant: **Frank Heflin**

Accountant Quality and SEC Regulatory Activity

Joanna Golden

University of Memphis

Frank Heflin

University of Georgia

Kelvin Liu

Northeastern University

Jasmine Wang

University of Virginia

Discussant: **Anup Srivastava**

How Do Amounts, Composition, and Quality of Accruals Differ for Physical versus Knowledge Firms?

Aneel Iqbal

Arizona State University

Anup Srivastava

University of Calgary

Discussant: **Thomas Linsmeier**

Wednesday

7B: Climate Performance and Stock Market – Empress A

Session Chair: **Emily Jing Wang**

The Market Valuation Implications of Corporate Carbon Metrics

Jin Deng

Hong Kong Uni. of Science & Technology

Mingyi Hung

Hong Kong Uni. of Science & Technology

Emily Jing Wang

Hong Kong Uni. of Science & Technology

Discussant: **Yun Fan**

Climate Media Coverage and Carbon Emission Reporting

Yun Fan

University of Oklahoma

Sydney Shu

Miami University of Ohio

Ling Zhang

Rowan University

Discussant: **Audience**

7C: Media and Price Formation – Empress B

Session Chair: **James Warren**

Media Article Style

Mike Drake

Brigham Young University

Robbie Moon

Georgia Institute of Technology

Brady Twedt

Texas A&M University

James Warren

Texas A&M University

Discussant: **Paul Richardson**

Navigating the Twitter Crowd: Can Track Records Reveal Finfluencer Expertise?

Samuel Bonsall

The Pennsylvania State University

Vincent Castellani

University at Buffalo

Alyssa Hagerty

Indiana University

Paul Richardson

University of Texas at Arlington

Discussant: **Hamilton Elkins**

Measures of Market Disagreement and Stock Price Discovery: Trade Spread and Quote Spread, the Two Bid-Ask Spreads

Hamilton Elkins

University of Saskatchewan

Matthew Sooy

Western University

Discussant: **James Warren**

Wednesday

7D: Fundamental Analysis – Empress C

Session Chair: **James N Cannon**

Demand Variability, Predictability, and Cost Structure

James N. Cannon

Utah State University

Hakjoon Song

California State University Dominguez Hills

Daqun Zhang

Texas A&M University-Corpus Christi

Discussant: **Vincent Castellani**

Do PIPEs Provide Certification for SPAC Combinations?

Vincent Castellani

University at Buffalo

Discussant: **Ashish Kishinchand Ochani**

The Age of Book Value: Time-Weighted Book-to-Market Ratio and the Cross-Section of Returns

Ashish Kishinchand Ochani

University of Calgary

Discussant: **James N. Cannon**

Coffee Break

Wednesday, 10:00 to 10:30 a.m.

Frontenac Foyer

Wednesday

Parallel Session 8

Wednesday, 10:30 a.m. to 12:00 p.m.

**8A: Consequences of Transparency or Automation –
Frontenac A**

Session Chair: **Kristian Dietrich Allee**

The Dark Side of Advertising: Increased Corporate Visibility and Corruption

Kristian Dietrich Allee

University of Arkansas

Zhongze Li

Nanjing Audit University

Yuchen Wu

University of St. Gallen

Yi Zhang

University of St. Gallen

Discussant: **Kevin Veenstra**

The Impact of Deploying an Autonomous AI Trader on Outcomes in Experimental Asset Markets

Lucy Ackert

Kennesaw State University

Ahmed Mohamadean

Wayne State University

Mohamed Shehata

McMaster University

Kevin Veenstra

McMaster University

Discussant: **Preeti Choudhary**

Are Voluntary Disclosure and ICFR Verification Substitutes or Complements?

Jade Huayu Chen

Loyola Marymount University

Preeti Choudhary

University of Arizona

Jinseo Kang

University of Arizona

Aditi Khatri

Cornerstone Research

Shyam Sunder

University of Arizona

Discussant: **Kristian Dietrich Allee**

Wednesday

8B: Audit Opinion Shopping – Empress A

Session Chair: **Peter Oh**

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

Yimeng Ao

Peter Oh

Yongoh Roh

Discussant: **Brandon Szerwo**

McGill University

McGill University

McGill University

Insights from Auditors' Disclosures of How They Addressed Critical Audit Matters

Zhuoli Axelton

Jeffrey Gramlich

Brandon Szerwo

Discussant: **Keval Amin**

University of Wisconsin – Green Bay

Washington State University

University at Buffalo

Audit Firm and Partner Level Opinion Shopping: Evidence from the US Nonprofit Sector

Keval Amin

Erica Harris

Shujia Mei

Discussant: **Peter Oh**

Stony Brook University

Florida International University

University of Colorado, Colorado Springs

8C: Information Spillover – Empress B

Session Chair: **Steven Utke**

How Do Auditors Facilitate Intra-Industry Information Transfer? Evidence from Industry Specialists and Shared Auditors

Alina Lerman

Steven Utke

Jingyu Xu

Discussant: **Tzu-Ting Chiu**

University of Connecticut

University of Connecticut

Claremont McKenna College

Does Social Connectedness between Geographic Regions Mitigate Supply Chain Investment Inefficiency?

Tzu-Ting Chiu

Xiaofeng Liu

Linda A. Myers

Zheng Wang

Discussant: **Evans Boamah**

NHH Norwegian School of Economics

Xi'an Jiaotong University

The University of Tennessee, Knoxville

City University of Hong Kong

From Inside Insights to Market Moves: Employees' Role in Determining Equity Costs

Evans Boamah

Discussant: **Steven Utke**

University of Warwick

8D: Information Acquisition and Forecasting – Empress C

Session Chair: **William Cready**

Learning While Working: How Do Early Litigation Experiences Affect Managers' Disclosure

William Cready

Yaqn Hu

Discussant: **Alvis Lo**

University of Texas at Dallas

McMaster University

Alternative Data and Internal Forecasting

Pu Gu

Lian Fen Lee

Alvis Lo

Discussant: **Albert Kwame Mensah**

Boston College

Boston College

Boston College

Wisdom of Crowds along the Supply Chain: Causal Evidence from Trade Credit

Jeong-Bon Kim

Albert Kwame Mensah

Vicki Wei Tang

M.H. Franco Wong

Discussant: **William Cready**

Simon Fraser University

HEC Paris

Georgetown University

University of California, Irvine

Boxed Lunch To Go
Wednesday, 12:00 p.m.
Frontenac Foyer

Thank You

Thank you for being an integral part of HAC 2025. We express our sincerest appreciation for your invaluable contributions.

Sponsors



Haskayne PhD Student Bios



Elnaz Basirianmahabadi

Elnaz was successfully admitted to Candidacy on May 15, 2025.

Elnaz is a third-year PhD student in Accounting at the Haskayne School of Business. Her research focuses on financial accounting, with a particular interest in intangibles. She has a background in finance and nearly a decade of experience in financial markets as an advisor and market practitioner.

Her work has been published in top-tier academic and practitioner outlets such as Energy Economics and Harvard Business Review, and her papers have been accepted at leading conferences including AAA, CAAA, and FARS.



Shawn Blankinship

Shawn Blankinship is Nlaka'pamux and a member of the Ashcroft Band in British Columbia, Canada. A Chartered Professional Accountant with an MBA, Shawn has extensive experience analyzing the financial health, accounting practices, and fiscal governance of First Nations governments.

He previously served as Data & Analytics Manager at the First Nations Financial Management Board, where he led initiatives focused on financial statement analysis, Indigenous fiscal policy, and quantitative research. His work supported First Nations governments in strengthening financial capacity and using data for self-determined decision-making.

Shawn has published research on First Nation community wellbeing, combining Census data, financial data, and geographic factors to examine factors linked to positive community outcomes. In September 2025, he will begin a PhD in Accounting, focusing on the accounting practices of First Nations governments and their alignment with self-governance, accountability, and ESG.

Shawn is committed to advancing seventh generation thinking in financial decision-making.



Xinyi Peng

Xinyi was admitted to Candidacy on October 28, 2024.

Xinyi Peng's research focuses on intangible capital disclosures and information asymmetry in financial markets, including an innovative study applying topic modeling approaches to examine the value relevance of financial disclosures. Her collaborative research extends to systematic reviews of intellectual capital disclosure and investigations into internally generated intangible capital. These works contribute to our understanding of how narrative accounting information enhances market participants' understanding of business value.

Prior to her doctoral studies, she earned her Master of Professional Accountancy from Clemson University and dual Bachelor's degrees in Accounting and Information Systems from the University of Missouri-St. Louis, both with Cum Laude Latin Honors.

As a Graduate Teaching Assistant at Calgary, she has contributed to various accounting courses including Financial Accounting, Auditing, and Intermediate Financial Accounting. Through her research, Xinyi aims to bridge the gap between traditional accounting metrics and the evolving needs of the knowledge economy, particularly in understanding and measuring intangible assets' contribution to firm value.



Jonathan Tanone

Jonathan was successfully admitted to Candidacy on May 14, 2025.

Jonathan is a PhD student in Accounting at the Haskayne School of Business, University of Calgary. His research broadly examines corporate investment strategies, with a focus on the M&A, the role of intangible assets, and the evolving relevance of accounting information over time.

He has a professional background in auditing and advisory. He has presented his research at academic forums, including the CAAA Conference, California Management Review, and is a recipient of a CPA Canada Research Grant in support of his work.

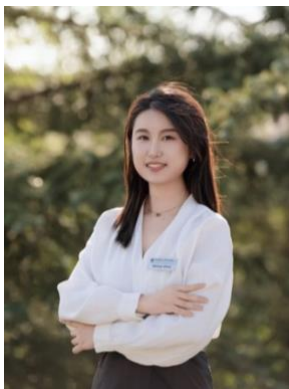


Kaixuan Zhang

Kaixuan was admitted to Candidacy on November 10, 2024.

Kaixuan Zhang is a PhD Candidate in Accounting, specializing in corporate taxation and investment behavior. His research examines the cross-border implications of tax policies and their effects on corporate investment decisions, focusing on the US and Canadian tax systems. His current projects investigate the spillover effects of the U.S. Tax Cuts and Jobs Act on Canadian corporate investment, tax reform impacts on R&D investment, and the effectiveness of Canadian green tax credits in promoting corporate clean technology investment. His research interests center on tax policy, corporate investment decisions, and cross-border tax implications, contributing to our understanding of how tax incentives shape corporate behavior in North American markets.

As a licensed CPA in Iowa with prior tax experience at a regional accounting firm in Des Moines, Kaixuan brings practical insights to the academic work. He holds both Bachelor's and Master's degrees in Accounting from Iowa State University and currently teach introductory financial accounting at the University of Calgary.



Wenyu Zhou

Wenyu was admitted to Candidacy on May 14, 2025.

Wenyu is a PhD Candidate in Accounting, specializing in taxation. Her research investigates how emerging technologies impact taxation and financial accounting, with additional interests in sustainability education. Throughout her academic career, Wenyu has been recognized with awards including the Marion Janet and Ian Stormont Forbes Scholarship, several CPA Canada Grants, CPA Tax Grants, a Teaching and Learning Grant, and national scholarships for four consecutive years in China. She also presents her work at international conferences including the EAA, CAAA, UK-CSR Symposium, the International Management & Accounting Conference (IMAC), and workshops, and serves as a peer reviewer for the EAA, CAAA, and AAA.

Wenyu holds an MAcc from the University of Malaya and a B.A. in Accounting from China.

Delegates List

Full Name	Affiliation	Email Address
Abdul Khizer	Arizona State University	abdul.khizer@asu.edu
Albert Mensah	HEC Paris	mensah@hec.fr
Alvis Lo	Boston College	loki@bc.edu
Andrew Bauer	University of Waterloo	ambauer@uwaterloo.ca
Andrew Trotman	Kennesaw State University in Georgia	atrotma1@kennesaw.edu
Anish Sharma	University of Georgia	anish.sharma@uga.edu
Anita Lakra	University of Calgary	anita.lakra@haskayne.ucalgary.ca
Anne Thompson	University of Illinois at Urbana-Champaign	amthomps@illinois.edu
Anne Wyatt	Deakin University	a.wyatt@deakin.edu.au
Anup Srivastava	University of Calgary	anup.srivastava@ucalgary.ca
Anya Mkrtchyan	UMass Amherst	amkrtchyan@umass.edu
Ashish Ochani	University of Calgary	aochani@binghamton.edu
Ayung Tseng	University of California, Davis	atseng@ucdavis.edu
Barbara Merlihan	University of Calgary	barbara.merlihan@haskayne.ucalgary.ca
Bill Cready	University of Texas at Dallas	cready@utdallas.edu
Brandon Szerwo	University at Buffalo	bszerwo@buffalo.edu
Bright Hong	DePaul University	yhong20@depaul.edu
Bugra Ozel	University of Texas at Dallas	naim.ozel@utdallas.edu
Caleb Rawson	University of Arkansas	crawson@walton.uark.edu
Dongyoung Lee	McGill University	dongyoung.lee@mcgill.ca
Ehsan Poursoleyman	Simon Fraser University	ehsan_poursoleyman@sfu.ca
Elisha Yu	Baruch College	elisha.yu@baruch.cuny.edu
Elnaz Basirianmahabad	University of Calgary	elnaz.basirianmahaba@ucalgary.ca
Emily Jing Wang	Hong Kong University of Science and Technology	emily.wang@ust.hk
Enshuai Yu	Boston College	enshuai.yu@bc.edu
Ethan Rouen	Harvard Business School	erouen@hbs.edu
Evans Boamah	University of Warwick	evans.boamah@wbs.ac.uk
Feng Gu	University at Buffalo	fgu@buffalo.edu
Fereshteh Mahmoudian	Simon Fraser University	mahmoudi@sfu.ca
Frank Heflin	University of Georgia	frank.heflin@uga.edu
Frank Zhou	University of Pennsylvania	szho@wharton.upenn.edu
Gary Entwistle	University of Saskatchewan	entwistle@edwards.usask.ca
Gary Lind	University of Pittsburgh	gdilind@katz.pitt.edu
Hamilton Elkins	University of Saskatchewan	elkins@edwards.usask.ca

Han-Up Park	University of Saskatchewan	park@edwards.usask.ca
Huimin Chen	University of Massachusetts, Lowell	Huimin_Chen@uml.edu
Ira Yeung	University of British Columbia	ira.yeung@sauder.ubc.ca
Irene Herremans	University of Calgary	irene.herremans@haskayne. ucalgary.ca
Jackie Hammersley	University of Georgia	jhammers@uga.edu
Jacob Thomas	Yale University	jacob.thomas@yale.edu
Jamal Nazari	Simon Fraser University	jnazari@sfu.ca
James N. Cannon	Utah State University	james.cannon@usu.edu
James Warren	Texas A&M University	jdwarren@tamu.edu
Jared Jennings	Washington University in St. Louis	jaredjennings@wustl.edu
Jennifer Tucker	University of Florida	jenny.tucker@warrington.ufl. edu
Jenny Li Zhang	University of British Columbia	jenny.zhang@sauder.ubc.ca
Jenny Zha Giedt	George Washington University	zhagiedt@gwu.edu
Jeremiah Green	Texas A&M University	jgreen@mays.tamu.edu
Jillene Diamond Marlowe	University of Waterloo	j4diamond@uwaterloo.ca
Jingjing Zhang	McGill University	jingjing.zhang@mcgill.ca
Joe Comprix	Syracuse University	jjcompri@syr.edu
Johnny Jermias	Simon Fraser University	jjermias@sfu.ca
Jonathan Craske	University of Southern California	jonathan.craske@marshall.us c.edu
Jonathan Tanone	University of Calgary	jonathan.tanone@ucalgary.c a
Karen Nelson	Texas Christian University	k.nelson@tcu.edu
Keval Amin	Stony Brook University, New York	keval.amin@stonybrook.edu
Kevin Li	Santa Clara University	kli5@scu.edu
Kevin Veenstra	McMaster University	kmee.veenstra@gmail.com
Kiran Parthasarathy	University of Houston	kmpartha@bauer.uh.edu
K. Ramesh	Rice University	rameshk@rice.edu
Kristian Allee	University of Arkansas	kdallee@uark.edu
Laura Friedrich	Friedrich & Friedrich Corp.	laura@friedrich.ca
Lisa Anderson	California Polytechnic State University	lsa@calpoly.edu
Lisa Ricci	Simon Fraser University	lisa_ricci@sfu.ca
Lucas Lee	IE Business School	lucas.lee@ie.edu
Luminita Enache	University of Calgary	luminita.enache@ucalgary.ca
Mariam Ola	Washington State University	mariam.ola@wsu.edu
Mark Anderson	University of Calgary	mark.anderson@haskayne.uc algary.ca
Mei Cheng	The University of Arizona	meicheng@arizona.edu
Melissa Lewis- Western	Brigham Young University	melissa.western@byu.edu
Meng Li	University of Oklahoma	meng.li@ou.edu

Mengqiao Du	National University of Singapore	m.du@nus.edu.sg
Mikhail Pevzner	The University of Baltimore	mpevzner@ubalt.edu
Mingyi Hung	University of British Columbia	acmy@ust.hk
Minjia Li	University of Alberta	minjia4@ualberta.ca
Muskan Chawla	University of British Columbia	muskan.chawla@sauder.ubc.ca
Nan Zhou	University of Cincinnati	nan.zhou@uc.edu
Naomi Phan	University of Calgary	ngoc.phan2@ucalgary.ca
Nina Xu	University of Connecticut	nina.xu@uconn.edu
Ningzhong Li	The University of Texas at Dallas	ningzhong.li@utdallas.edu
Olena Watanabe	Iowa State University	watanabe@iastate.edu
Paul Richardson	University of Texas at Arlington	paul.richardson@uta.edu
Peter Oh	McGill University	peter.oh@mcgill.ca
Philip Berger	University of Chicago	philip.berger@chicagobooth.edu
Preeti Choudhary	University of Arizona	choudharyp@arizona.edu
Preetika Joshi	McGill University	preetika.joshi@mcgill.ca
Rachel Miller	CPA Alberta	rmiller@cpaalberta.ca
Raffaele Manini	University of Warwick	raffaele.manini@wbs.ac.uk
Raj Mashruwala	University of Calgary	raj.mashruwala@haskayne.ucalgary.ca
Robert Raney	IESE	rraney@iese.edu
Rong Zhao	University of Calgary	rong.zhao@haskayne.ucalgary.ca
Sameera Khatoon Hassan	University of Saskatchewan	khatoon@edwards.usask.ca
Scarlett Song	University of New Hampshire	scarlett.song@unh.edu
Sebastian Tideman	Syracuse University	satidema@syr.edu
Shawn Blankinship	University of Calgary	shawn.blankinship@ucalgary.ca
Shunlan Fang	Kent State University	sfang2@kent.edu
Stefan Nikolic	University of Calgary	stefan.nikolic@ucalgary.ca
Steve Utke	University of Connecticut	sutke@uconn.edu
Ted Christensen	University of Georgia	tedchris@uga.edu
Tom Linsmeier	University of Wisconsin-Madison	thomas.linsmeier@wisc.edu
Tracie Frost	Hong Kong Polytechnic University	tracie.frost@polyu.edu.hk
Trung Nguyen	Federal Reserve Bank of Richmond	hoaitrungnguyen@gmail.com
Tzu-Ting Chiu	NHH Norwegian School of Economics	tzu-ting.chiu@nhh.no
Valerie Li	San Diego State University	vli@sdsu.edu
Vincent Castellani	University at Buffalo	vacastel@buffalo.edu
Waqar Ali	HEC Paris	aliw@hec.fr
Wei Ting Loh	Singapore Management University	wtloh@smu.edu.sg
Weiting Shen	University of British Columbia	weiting.shen@sauder.ubc.ca
Wenyu Zhou	University of Calgary	wenyu.zhou2@ucalgary.ca
Xin Xu	Sun Yat-sen University	xuxin67@mail.sysu.edu.cn

Xinyi Peng	University of Calgary	xinyi.peng1@ucalgary.ca
Ye Wang	Toronto Metropolitan University	ye4.wang@torontomu.ca
Ying Huang	University of Texas at Dallas	Ying.Huang1@utdallas.edu
Yongoh Roh	McGill University	yongoh.roh@mcgill.ca
Yun Fan	University of Oklahoma	yfan@ou.edu
Yuqing Zhou	The Chinese University of Hong Kong	yuqingzhou@cuhk.edu.hk
Zhonghua Zhang	Washington State University	zhonghua.zhang@wsu.edu

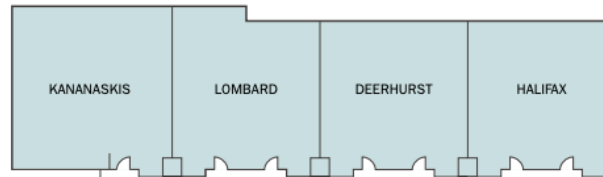


Fairmont Chateau Whistler Maps

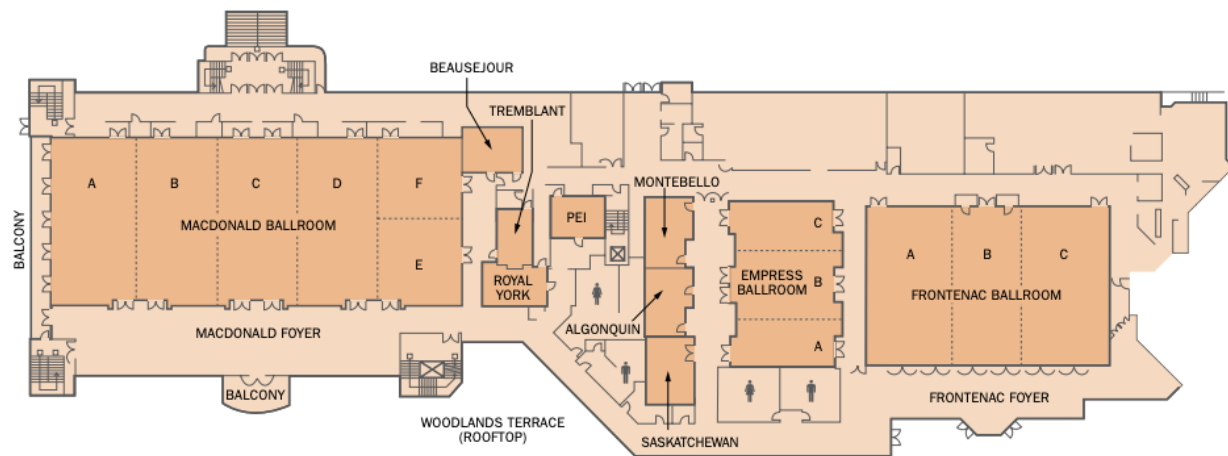
FLOOR PLAN

THIRD FLOOR HOSPITALITY SUITES

Note: Drawing is not to scale



NORTH WING



SOUTH WING

