Welcome Reception: Sunday, July 16, 2017
Conference: Monday, July 17 – Tuesday, July 18, 2017

Sunday, July 16, 2017

Conference – Starts Sunday evening with a reception
5:00 pm Conference Check-in/Registration available
(Pick up conference materials) Location: TBD

6:00 pm – 7:30 pm Xiamen University Welcome Reception Location: Ballroom C

Monday, July 17, 2017

7:30 am – 8:30 pm Registration/Check-in Location: TBD

8:30 am – 9:00 am Breakfast Station/Coffee Location: Foyer

9:00 am – 10:30 am First Parallel Sessions

**China** Location: Qintai
Moderator: TBD

“What explains the longevity of billionaire entrepreneurs? Evidence from China”
*Bin Ke (National University of Singapore)*
Zengquan Li (Shanghai University of Finance and Economics)
Qing Ye (Business School, Sun Yat-sen University)

Discussant: Sterling Huang (Singapore Management University)

“Why Do Publicly Listed Firms Evade Taxes? Evidence from China”
*Travis Chow (Singapore Management University)*
Bin Ke (National University of Singapore)
Hongqi Yuan (Fudan University)
Yao Zhang (Tongji University)

Discussant: Luo Zuo (Cornell University)
“Does financial reporting above or below the operating income matter to firms and investors? The case of investment income in China”
Mei Luo (Tsinghua University)
**Shuai Shao (Zhejiang University)**
Frank Zhang (Yale University)
Discussant: Haifeng You (Hong Kong University of Science and Technology)

**Capital Markets**
Location: Wulin
Moderator: TBD

“SEC Comment Letter Disclosures and Short Selling”
Sam (Sunghan) Lee (Iowa State University)
**Zhejia Ling (Iowa State University)**
Zabihollah Rezaee (University of Memphis)
Discussant: Hai Lu (University of Toronto)

“The tale of silent dogs: Do stock prices fully reflect the implication of news withholding?”
Frank Zhou (University of Pennsylvania)
**Yuqing Zhou (University of California Los Angeles)**
Discussant: Aaron Yoon (Harvard Business School)

10:30 am – 11:00 am Coffee Break Location: Foyer

11:00 am – 12:30 pm Second Parallel Sessions

**Innovation and Intangibles**
Location: Qingtai
Moderator: TBD

“Failed or stealth innovation?”
David Reeb (National University of Singapore)
**Wanli Zhao (Southern Illinois University)**
Discussant: Kevin Sun (St. John’s University)

“Off-Balance-Sheet Securitization, Bank Lending, and Firm Innovation”
**Yiwei Dou (New York University)**
Zhaoxia Xu (New York University)
Discussant: Oliver Li (National University of Singapore)
“Market Pricing of Customer-Related Intangibles: Evidence from Post-Merger Fair Value Estimates”

Chuchu Liang (Cornell University)
Eric Yeung (Cornell University)

Discussant: Jeffrey Ng (Hong Kong Polytechnic University)

Disclosure
Moderator: TBD

“Catering through Disclosure: Evidence from Shanghai-Hong Kong Connect”

Aaron Yoon (Harvard Business School)

Discussant: Bin Ke (National University of Singapore)

“Pessimistic Earnings Guidance before the Annual Incentive Plan Approval”

Xiumin Martin (Washington University in St. Louis)
Hojun Seo (National University of Singapore)
Jun Yang (Indiana University)

Discussant: Laura Yue Li (University of Illinois at Urbana-Champaign)

“The Tone of Management Forward Looking Statements and Asymmetric Cost Behavior”

Jason V. Chen (University of Illinois at Chicago)
Itay Kama (Tel Aviv University)
Reuven Lehavy (University of Michigan)

Discussant: Allen Huang (Hong Kong University of Science and Technology)

12:15 pm – 1:45 pm  Conference Lunch  Location: Ballroom C

Speaker: Mark DeFond (University of Southern California)

Topic: Reflections on the experience as a Senior Editor at TAR

1:45 pm – 2:00 pm  Coffee Break  Location: Foyer

2:00 pm – 3:00 pm  Industry Practitioner Panel  Location: Ballroom C

Panelists: Zhizhou Zhang (Dun He, CEO), Paul Ma (Hillhouse, CFO), Qing Ni (PriceWaterhouseCooper, Partner) and Joanna Wu (University of Rochester)

3:00 pm – 3:30 pm  Coffee Break  Location: Foyer

3:30 pm – 5:15 pm  Third Parallel Sessions
“Equity Incentives and Financial Misreporting: Evidence from the CEO’s Motive for Pursuing Personal Wealth”
  
  Wenjiao Cao (Frankfurt School of Finance and Management)  
  Yuping Jia (Frankfurt School of Finance and Management)  
  Yachang Zeng (Nanyang Technological University)  

  Discussant: Chuchu Liang (Cornell University)

“Transporting Transparency: Director Foreign Experience and Corporate Information Environment”
  
  Guanmin Liao (Central University of Finance and Economics)  
  Mark Ma (American University)  
  Xiaoyun Yu (Indiana University)  

  Discussant: Yuan Zhang (University of Texas at Dallas)

“Returnee CEOs under Weak Institutions: Blessing or Curse?”
  
  Tinghua Duan (University of Edinburgh)  
  Wenxuan Hou (University of Edinburgh)  

  Discussant: Tianyu Zhang (Chinese University of Hong Kong)

“Taxes, Director Independence, and Firm Value: Evidence from Board Reforms Worldwide”
  
  Qingyuan Li (Wuhan University)  
  Edward Maydew (University of North Carolina at Chapel Hill)  
  Richard Willis (Vanderbilt University)  
  Li Xu (Washington State University)  

  Discussant: Luo Zuo (Cornell University)

Audit

“The Impact of Auditor Switch on the Association between Litigation Risk and Audit Quality”
  
  Kevin C.W. Chen (Hong Kong University of Science and Technology)  
  Szu-fan Chen (Hong Kong University of Science and Technology)  

  Discussant: Ying Huang (University of Texas at Dallas)
“Long-Term Impact of Economic Conditions on Auditors’ Judgment”
Xianjie He (Shanghai University of Finance and Economics)
S.P. Kothari (Massachusetts Institute of Technology)
Tusheng Xiao (Central University of Economics and Finance)
Luo Zuo (Cornell University)
Discussant: Abigail Allen (Brigham and Young University)

“The Association between the Expanded Audit Report and Investor Uncertainty”
Daniel Bens (INSEAD)
Woo-Jin Chang (Hautes Etudes Commerciales de Paris)
Sterling Huang (Singapore Management University)
Discussant: Sanjay Kallapur (Indian School of Business)

“The Effect of Engagement Auditors on Financial Statement Comparability”
Liuchuang Li (Xi’an Jiaotong University)
Baolei Qi (Xi’an Jiaotong University)
Jieying Zhang (University of Texas at Dallas)
Discussant: Abigail Allen (Brigham and Young University)

6:30 pm – 7:30 pm  Dinner  Location: Ballroom C
7:30 pm – 8:30 pm  Academic Keynote  Location: Ballroom C

Moderator: Joanna Wu (University of Rochester)
Speaker: Ray Ball (University of Chicago)

Topic: “By What Criteria Do We Evaluate Financial Reporting?”
Tuesday, July 18, 2017

8:00 am – 8:30 am  Breakfast Station/Coffee  Location: Foyer

8:30 am – 10:00 am  Fourth Parallel Sessions

**Politics**  Location: Qingtai

Moderator: TBD

“China’s Anti-Corruption Campaign and Firm-Level Opacity”
Ole-Kristian Hope (University of Toronto)
Heng Yue (Singapore Management University)
Qinlin Zhong (Peking University)

Discussant: Aaron Yoon (Harvard Business School)

“Protecting the Giant Pandas: China’s Censorship of Negative News”
Ole-Kristian Hope (University of Toronto)
Yi Li (Wuhan University)
Qiliang Liu (Huazhong University of Science and Technology)
Han Wu (Hautes Études Commerciales de Paris)

Discussant: Amy Zang (Hong Kong University of Science and Technology)

“Does the visible hand make firms more visible? The effect of government subsidies on corporate disclosure”
Ying Huang (University of Texas at Dallas)

Discussant: Youli Zou (George Washington University)

**Chinese Session**  Location: Wulin

Moderator: TBD

“Fame or Fortune: Incentives for Outside Directors —— Study Based on Zero Remuneration Sample”
“追名还是逐利：外部董事的行为动机——基于零薪酬的样本研究”

Yi Quan (Zhongnan University of Economics and Law)

Discussant: George Yang (Chinese University of Hong Kong)
“Government Anti-Corruption and Firms’ Accounting Information Quality: Evidence from China”
“政府反腐与企业会计信息质量：来自中国的实证研究”

Yunsen Chen (Central University of Finance and Economics 中央财经大学)
Dengjin Zheng (Central University of Finance and Economics 中央财经大学)
Weimin Wang (Saint Louis University 圣路易斯大学)
Hong You (Central University of Finance and Economics 中央财经大学)

Discussant: Jason Xiao (Cardiff University)
评论人：Jason Xiao（卡迪夫大学）

“Patriarchal Clan, Power Distribution and Incentive Mechanism: A Quantitative Study of Family Governance Based on a Dream of Red Mansions”
“宗法关系、权力分配与激励机制——基于《红楼梦》的家族治理量化研究”

Junli Yu (Shanghai Jiaotong University 上海交通大学)
Donghua Chen (Nanjing University 南京大学)
Oliver Li (National University of Singapore 新加坡国立大学)

Discussant: TJ Wong (University of Southern California)
评论人：TJ Wong（南加州大学）

10:00 am – 10:30 am Coffee Break
10:30 am – 12:15 pm Fifth Parallel Sessions

Banks and Debt Contracting

Moderator: TBD

“The Informativeness of Discretionary LLPs during the Financial Crisis”
Paul Beck (University of Southern Mississippi)
Zhenhua Chen (Tulane University)
Bin Li (University of Texas at Dallas)
Gans Narayananmoorthy (Tulane University)

Discussant: Yiwei Dou (New York University)

“Sharing the surplus with clients: Evidence from the protection of bank proprietary information”
Yupeng Lin (National University of Singapore)
Zilong Zhang (City University of Hong Kong)
Liping Zhao (HKUST)

Discussant: Emmanuel De George (London Business School)
“Fair-Value Adjustments and Debt Contracting”
Aleksander Aleszczyk (London Business School)
Emmanuel De George (London Business School)
Aytekin Ertan (London Business School)
Florin Vasvari (London Business School)

Discussant: Yiwei Dou (New York University)

“The Role of Capital Expenditure Forecasts in Debt Contracting”
Ashiq Ali (University of Texas at Dallas)
Zhongwen Fan (University of Texas at Dallas)
Ningzhong Li (University of Texas at Dallas)

Discussant: Sunny Yang (University of Connecticut)

Reporting Quality and Comparability
Location: Wulin
Moderator: TBD

“On the Association between Accrual Quality and Persistence”
Brian Rountree (Rice University)
K. Sivaramakrishnan (Rice University)
Yanyan Wang (Xiamen University)
Lisheng Yu (Xiamen University)

Discussant: Xiao-Jun Zhang (University of California Berkeley)

“The role of cash holdings in corporate misconduct”
Frank Song (University of Hong Kong)
Zengyuan Sun (Xiamen University)

Discussant: Charles Hsu (Hong Kong University of Science and Technology)

“Employee Integrity and Corporate Information Quality”
Chen (Monash University)
Karen Jingrong Lin (University of Massachusetts Lowell)
Harry Hongwei Zhu (University of Massachusetts Lowell)

Discussant: Thomas Bourveau (Hong Kong University of Science and Technology)

“Financial Statement Comparability and Hedge Fund Activism”
C.S. Agnes Cheng (Hong Kong Polytechnic University)
Koren Jo (Hong Kong Polytechnic University)
Jeffrey Ng (Hong Kong Polytechnic University)
Hong Wu (Hong Kong Polytechnic University)

Discussant: Mingyi Hung (Hong Kong University of Science and Technology)
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<th>Time</th>
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<td>12:15 pm - 1:30 pm</td>
<td>Lunch</td>
<td>Qingbo + Yonjin + Houchao</td>
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Moderator: Rodrigo Verdi

Best Paper and Best Discussant awards; closing remarks

1:30 pm  Conference End

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