



2019 JOURNAL OF ACCOUNTING AND ECONOMICS CONFERENCE



Welcome Reception: Thursday, November 7, 2019
Conference: Friday, November 8 – Saturday, November 9, 2019

Thursday, November 7, 2019

Reception

6:00 pm – 8:00 pm

Conference Welcome Reception

Location: MIT Sloan
100 Main St., Building E62,
Ground Floor

Friday, November 8, 2019

7:45 am – 8:40 am

Registration Check-in/Breakfast

Location: Samberg Center
50 Memorial Dr., Building
E52, 7th Floor

8:40 am -8:45 am

Opening Remarks

8:45 am – 10:00 am

Session I

Moderator

Michelle Hanlon

Paper

“Asymmetric Loan Loss Provisioning”

Authors

Sudipta Basu (Temple University), Justin Vitanza (Temple University),
and Wei Wang (Temple University)

Discussant

Anne Beatty (Ohio State University)

10:00 am – 10:30 am

Break

10:30 am – 11:45 am	Session II
Moderator	Mark Lang
Paper	“Machine + Man: A Field Experiment on the Role of Discretion in Augmenting AI-based Lending Models”
Authors	Anna Costello (University of Michigan), Andrea Down (University of Michigan), and Mihir Mehta (University of Michigan)
Discussant	Andrew Sutherland (Massachusetts Institute of Technology)
11:45 am – 1:00 pm	Lunch
1:00 pm – 2:15 pm	Session III
Moderator	John Core
Paper	“Market Efficiency in Real Time: Evidence from Low Latency Activity around Earnings Announcements”
Authors	Tarun Chordia (Emory University), Bin Miao (Hong Kong Polytechnic University)
Discussant	Richard Sloan (University of Southern California)
2:15 pm -2:45 pm	Break
2:45 pm – 4:00 pm	Session IV
Moderator	Wayne Guay
Paper	“The Effect of Fair Value Accounting on the Performance Evaluation Role of Earnings”
Authors	Mark DeFond (University of Southern California), Jinshuai Hu (Xiamen University), Mingyi Hung (The Hong Kong University of Science and Technology), and Siqi Li (Santa Clara University)
Discussant	Ivy Zhang (University of California Riverside)

Dinner

4:45 pm	Buses depart from Marriott to Fenway	Location: Marriott Hotel 100 Main St. Entrance
5:30 pm – 6:15 pm	Optional Fenway Tour	Location: Fenway, Gate D Yawkey Way
6:15 pm – 7:00 pm	Reception	Location: Fenway – State Street Pavilion
7:00 pm – 9:00 pm	Dinner	Location: Fenway - State Street Pavilion
9:00 pm	Bus departs Fenway for Marriott * first bus to depart at 8:45 pm, second and third at 9pm	Location: Fenway, Gate D Yawkey Way

Saturday, November 9, 2019

8:30 am – 9:00 am

Breakfast

Location: Samberg Center
50 Memorial Dr., Building E52, 7th
Floor

9:00 am – 10:15 am

Session V

Moderator

Joanna Wu

Paper

“Disclosure Processing Costs, Investors’ Information Choice, and Equity
Market Outcomes: A Review”

Authors

Elizabeth Blankespoor (University of Washington), Ed deHaan (University of
Washington), and Ivan Marinovic (Stanford University)

Discussant

Joey Engelberg (University of California, San Diego)

10:15 am – 10:45 am

Break

10:45 am – 12:00 pm

Session VI

Moderator

Bob Holthausen

Paper

“ETFs and Information Transfer Across Firms”

Authors

Sanjeev Bhojraj (Cornell University), Partha Mohanram (University of Toronto),
and Suning Zhang (Iowa State University)

Discussant

Suresh Nallareddy (Duke University)

12:00 pm

Conference Ends

Collect a Boxed Lunch

Location: Samberg Center