



PennState

Smeal College of Business

2022 Accounting Research Conference **Thursday, May 19 - Friday, May 20, 2022**

Wednesday – May 18, 2022

6:30 – 8:00 p.m. **Dinner at Happy Valley Brewery**
Transportation provided by Penn State faculty

Thursday – May 19, 2022

11:00 – 11:30 a.m. **Shuttle from Penn Stater to Business Building**
Pick-up in front of Penn Stater – Trolley Bus
Departure times approx. 11:00 and 11:30
Campus parking is also available in East Deck for \$1.00/hour

12:00 – 1:00 p.m. **Lunch**
Smeal Atrium

1:15 – 1:30 p.m. **Welcome and Opening Remarks**
112 Forest Resources Building

1:30 – 2:45 p.m. **Keynote Speech:**
Richard Sloan, University of Southern California
Who Uses Corporate Sustainability Reports?

2:45 – 3:00 p.m. **Break**

3:00 – 4:15 p.m. **Thomas Ruchti, Carnegie Mellon University**
*Are Managers' Revenue Discretionary Reporting Consistent with
Their Investment and Financing Decisions? Evidence from a
Structural Model.*

4:15 – 4:30 p.m. **Break**

4:30 – 5:45 p.m. **Dawn Matsumoto, University of Washington**
*Straight From the Horses' Mouth: Determinants and Consequences
of Managers' Conference Call Participation*

6:30 p.m. Reception & Dinner
RE Farm Cafe

Trolleys to RE Farm Cafe will depart at 6:00pm from the Business Building. Return service to the Penn Stater and East Parking Deck will be available at the conclusion of the dinner. Using the shuttle is encouraged as there is limited parking at the restaurant.

Friday – May 20, 2022

7:15 – 8:00 a.m. Shuttle service from Penn Stater to campus
Pick-up in front of Penn Stater – Shuttle Van (14 passenger capacity)
Departure times approx. 7:15, 7:35, 7:55
Campus parking is also available in East Deck for \$1.00/hr

7:45 – 8:30 a.m. Continental Breakfast
Forest Resources Building Atrium

8:30 – 9:45 a.m. Andrew Van Buskirk, The Ohio State University
Why Does Disclosure Similarity Predict Return Comovement?

9:45 – 10:00 a.m. Break

10:00 – 11:15 a.m. Kenneth Merkley, Indiana University
The Costs of Waiving Audit Adjustments

11:15 – 11:30 a.m. Break

11:30 – 12:45 p.m. Robert Hills, Penn State University
Contractual Complexity in Debt Agreements: The Case of EBITDA

12:45 p.m. Lunch
A casual lunch will be available in the Smeal Atrium. Boxes are available for guests needing to “grab and go”

1:00 – 2:30 p.m. Shuttle to Penn Stater

Evening Activities

Please join us for a casual dinner and nature hike hosted by Sam Bonsall. Transportation provided by Penn State faculty.

3:00 – 6:00 p.m. Nature Hike
Bonsall Residence
161 Blackberry Lane, Boalsburg

6:00 – 8:00 p.m. Dinner
Bonsall Residence