



# 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*  
*Meet at Penn Stater entrance at 6:15*

#### 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**  
*Departure times approx. 1:00, 1:30, 2:00*

## Evening Activities

*Please join us for a nature hike and casual dinner hosted by Sam Bonsall. Transportation provided by Penn State faculty. Meet at Penn Stater entrance at 2:45*

- 3:00 – 6:00 p.m.**      **Nature Hike**  
*Bonsall Residence*  
*161 Blackberry Lane, Boalsburg*
- 6:00 – 8:00 p.m.**      **Dinner**  
*Bonsall Residence*