



# **PennState**

## **Smeal College of Business**

2016 Midwest Accounting Research Conference

June 10 & 11, 2016

### **Friday – June 10, 2016**

- 12:00 – 1:00 p.m.**      **Lunch**  
*The Business Building Atrium*
- 1:15 – 1:30 p.m.**      **Welcome and Opening Remarks**  
*112 Forest Resources Building*
- 1:30 – 2:40 p.m.**      **Salman Arif, Indiana University - Bloomington**  
*The Influence of Mandatory Disclosure Regulation on Voluntary Disclosure: Financial Reporting Timeliness and the Rise of Concurrent Earnings Announcements*
- 2:40 – 2:55 p.m.**      **Break**
- 2:55 – 4:05 p.m.**      **Wayne Nesbitt, Michigan State University**  
*Estimating the Likelihood that a US Multinational Firm has Cash Trapped in Foreign Subsidiaries*
- 4:05 – 4:20 p.m.**      **Break**
- 4:20 – 5:30 p.m.**      **Jeremiah Green, Penn State University**  
*Marketing and Hedge Fund Portfolio Constraints*
- 6:30 p.m.**              **Reception/Dinner**  
*The Hintz Family Alumni Center*  
*Robb Hall*

**Saturday – June 11, 2016**

- 8:00 – 8:30 a.m.**      **Continental Breakfast**  
*Forest Resources Building Atrium*
- 8:30 – 9:40 a.m.**      **Gaoqing Zhang, University of Minnesota**  
*Accounting Manipulation, Peer Pressure, and Internal Control*
- 9:40 – 9:55 a.m.**      **Break**
- 9:55 – 11:05 a.m.**      **Laura Li, University of Illinois**  
*Behavior of Accrual Management and Performance of Discretionary Accrual Proxies*
- 11:05 – 11:20 a.m.**      **Break**
- 11:20 – 12:30 p.m.**      **Jon Black, Purdue University**  
*The Association between SFAS No. 157 Fair Value Hierarchy Information and Conditional Accounting Conservatism*
- 12:30 p.m.**              **Lunch**  
*Forest Resources Building Atrium*