



PennState

Smeal College of Business

2016 Accounting Research Conference

April 29 & 30, 2016

Thursday – April 28, 2016

7:00 p.m. **Dinner**
Spat's Café and Speakeasy Restaurant
142 E. College Ave.
State College, PA 16801
www.spatscafe.com

Friday – April 29, 2016

12:00 – 1:00 p.m. **Lunch**
Ballroom AB at The Nittany Lion Inn

1:15 – 1:30 p.m. **Welcome and Opening Remarks**
The Assembly Room at The Nittany Lion Inn

1:30 – 2:45 p.m. **Patricia Dechow, University of California - Berkeley**
How Do Accounting Practices Spread? An Examination of Law Firm Networks and Stock Option Backdating

2:45 – 3:00 p.m. **Break**

3:00 – 4:15 p.m. **Paul Fischer, University of Pennsylvania**
Strategic Listening

4:15 – 4:30 p.m. **Break**

4:30 – 5:45 p.m. **Bob Libby, Cornell University**
PCAOB Guidance and Audits of Fair Values for Level 2 Investments

6:30 p.m. **Reception/Dinner**
The Hintz Family Alumni Center
Robb Hall

If you would like transportation to the Hintz Center, a shuttle will be available at the Nittany Lion Inn at 6:00pm. Return shuttle service will be offered beginning at 8:30pm.

Saturday – April 30, 2016

- 8:00 – 8:30 a.m.** **Continental Breakfast**
Outside of The Assembly Room at The Nittany Lion Inn
- 8:30 – 9:45 a.m.** **Michael Clement, University of Texas at Austin**
Skin in the Game: The Activities of Buy-Side Analysts and the Determinants of Their Stock Recommendations
- 9:45 – 10:00 a.m.** **Break**
- 10:00 – 11:15 a.m.** **Siew Hong Teoh, University of California - Irvine**
Private Firm Investment and Public Peer Misvaluation
- 11:15 – 11:30 a.m.** **Break**
- 11:30 – 12:45 p.m.** **Biqin Xie, The Pennsylvania State University**
The Real Effects of FAS 166 and FAS 167
- 12:45 p.m.** **Lunch**
Boxed lunches will be delivered outside The Assembly Room