



PennState

Smeal College of Business

2017 Accounting Research Conference

May 18 & 19, 2017

Thursday – May 18, 2017

- 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 – 2:45 p.m.** **Mozaffar Khan, University of Minnesota**
Cross-firm Return Predictability and Accounting Quality
Faculty moderator: Henock Louis
- 2:45 – 3:00 p.m.** **Break**
- 3:00 – 4:15 p.m.** **Doron Nissim, Columbia University**
Synthetic Credit Ratings and the Inefficiency of Agency Ratings
Faculty moderator: Jeremiah Green
- 4:15 – 4:30 p.m.** **Break**
- 4:30 – 5:45 p.m.** **Jed Neilson, Penn State University**
Responding to Regulatory Uncertainty: Evidence from Basel III
Faculty moderator: Hal White
- 6:30 p.m.** **Reception/Dinner**
The Hintz Family Alumni Center
Robb Hall
Shuttle service back to the Nittany Lion Inn at the conclusion of the dinner is available by calling 814-865-8500.

Friday – May 19, 2017

- 8:00 – 8:30 a.m.** **Continental Breakfast**
Forest Resources Building Atrium
- 8:30 – 9:45 a.m.** **Jacob Thomas, Yale**
The long-run average cost puzzle
Faculty moderator: Biqin Xie
- 9:45 – 10:00 a.m.** **Break**
- 10:00 – 11:15 a.m.** **Ed deHaan, University of Washington**
Why do some investors disregard earnings news? Awareness costs versus processing costs
Faculty moderator: Hong Qu
- 11:15 – 11:30 a.m.** **Break**
- 11:30 – 12:45 p.m.** **Regina Wittenberg Moerman, University of Southern California**
Making Sense of Soft Information: Interpretation Bias and Ex-post Lending Outcomes
Faculty moderator: Dan Givoly
- 12:45 p.m.** **Lunch**
Boxed lunches will be available in the Business Building Atrium