



**Florida Accounting Symposium  
Program**

**Friday – September 14, 2018**

**12:15 – 1:15 p.m. Lunch**

**1:30 – 2:15 p.m. *Value Relevance of Financial Statements and a Firm's MD&A***

Presenter: Lisa Hinson (University of Florida)

Discussant: Eduardo Fuste (Florida State University)

**2:20 – 3:05 p.m. *The Effect of Borrowers' Earnings Quality on Bank Financial Reporting***

Presenter: Sidd Bhambhwani (University of Miami)

Discussant: Cathryn Meegan (Florida State University)

**3:05 – 3:30 p.m. Coffee break**

**3:30 – 4:15 p.m. *Do Aggregate Analyst Recommendations Provide Information to Investors about Future Aggregate Discount Rates?***

Presenter: Spencer Pierce (Florida State University)

Discussant: Jake Krupa (University of Miami)

**4:20 – 5:05 p.m. *Development, Validation, and Application of a Material Internal Control Weakness Prediction Score***

Presenter: Patricia Navarro-Velez (University of Central Florida)

Discussant: Safayat Hossain (Florida International University)

**6:00 p.m. Reception/Dinner**

**Saturday – September 15, 2018**

**8:00 – 8:45 a.m. Breakfast**

**9:00 – 9:45 a.m. *Principles-Based Accounting Standards and Regulatory Enforcement***

Presenter: Mark Kim (Florida State University)

Discussant: Yini Wang (University of Miami)

**9:50 – 10:35 a.m. *Financial Statement Complexity and Bank Lending***

Presenter: Matt Phillips (University of Miami)

Discussant: Diana Weng (University of Florida)

**10:35 – 11:00 a.m. Coffee break**

**11:00 – 11:45 a.m. *Disclosure, Litigation, and Negotiation Outcomes in Going Private Transactions***

Presenter: Pietro Bianchi (University of South Florida)

Discussant: Jeffrey Piao (University of Florida)

**11:50 – 12:35 p.m. *Asset-level Transparency and the (E)valuation of Asset-Backed Securities***

Presenter: Philip Wang (University of Florida)

Discussant: Tracie Frost (Florida Atlantic University)

**12:40 p.m. Box Lunch**