Florida Accounting Symposium  
September 16th and 17th, 2022 
Program

Friday – September 16th, 2022

12:15 – 1:15 PM Lunch

1:30 – 2:15 PM Do Information Processing Costs Matter to Regulators? Evidence from the U.S. Shadow Bank Supervision  
Presenter: Philip Wang (University of Florida)  
Discussant: Seungju Choi (University of Miami)  
Moderator: Eashwar Nagaraj (University of Florida)

2:20 – 3:05 PM Educating Municipal Advice  
Presenter: Gabriel Pündrich (University of Florida)  
Discussant: Dan Li (University of Miami)  
Moderator: Blake Canziani (University of Florida)

3:05 – 3:30 PM Coffee break

Presenter: Anthony Joffre (University of Miami)  
Discussant: Alyssa Moore (Florida State University)  
Moderator: Brianna de la Osa (University of Miami)

4:20 – 5:05 PM Does Lowball Guidance Work? An Analysis of Firms That Consistently Beat Their Guidance by Large Margins  
Presenter: Michael Tang (Florida International University)  
Discussant: Tyler Ricco (Florida Atlantic University)  
Moderator: S M Mahamudul Islam (Florida International University)

6:00 PM Reception/Dinner
Saturday – September 17th, 2022

8:30 – 9:15 AM Breakfast

9:20 – 10:05 AM The Role of International Experience in Audit Partners’ Careers
Presenter: Ally Zimmerman (Florida State University)
Discussant: Evans Adu (Florida International University)
Moderator: Will Cather (Florida State University)

10:10 – 10:55 AM The Consequences of a Decrease in the Threat of PCAOB’s Inspections and the HFCAA for Chinese Companies
Presenter: Yini Wang (University of Miami)
Discussant: Patrick Kmieciak (University of Florida)
Moderator: Zeyu Ou (University of Miami)

10:55 – 11:20 AM Coffee break

11:20 – 12:05 PM Pessimism in Analysts’ Tax Forecasts: Evidence from Tax Uncertainty
Presenter: Jenna El-Khalili (University of Florida)
Discussant: Will Anding (Florida State University)
Moderator: Alan Sohn (University of Florida)

12:10 – 12:55 PM Customer Firms’ Earnings Management Mechanisms and Their Suppliers’ Trade Credit
Presenter: Maya Thevenot (Florida Atlantic University)
Discussant: Justin Kim (University of Florida)
Moderator: Miles Romney (Florida State University)

1:00 PM Box Lunch

All events, except the Friday evening Reception, will be in the Executive Dining Room (Aresty 329), 5250 University Drive, Coral Gables.