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The Inaugural Virginia Tech Accounting Research Conference

June 22, 2018

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| 8:00 a.m. – 8:45 a.m. | Breakfast |
| 8:45 a.m. – 9:00 a.m. | Welcome remarks by Jack Maher, Department Head, Department of Accounting and Information Systems, Pamplin College of Business, Virginia Tech |
| 9:00 a.m. – 10:00 a.m. | The effect of headquarters monitoring on facility-level misconduct
Presenter: Jonas Heese (Harvard University)
Discussant: Matt Cobabe (Virginia Tech) |
| 10:00 a.m. – 10:30 a.m. | Break |
| 10:30 a.m. – 11:30 p.m. | An Analysis of the Effectiveness and Consequences of PCAOB Disciplinary Actions for Auditors and their Clients
Presenter: Andy Imdieke (University of Notre Dame)
Discussant: Kecia Smith (Virginia Tech) |
| 11:30 a.m. – 1:00 p.m. | Lunch |
| 1:00 p.m. – 2:00 p.m. | Can Increased Auditor Scrutiny Deter Managers' Operational Opportunism? The Importance of Communication with the Board and Consistency with Peer Behavior
Presenter: Ben Commerford (University of Kentucky)
Discussant: Sean Hillison (Virginia Tech) |
| 2:00 p.m. – 2:30 p.m. | Break |
| 2:30 p.m. – 3:30 p.m. | Exogenous Credit Rating Changes and the Provision of Voluntary Disclosure
Presenter: Jim Naughton (Northwestern University)
Discussant: Scott Johnson (Virginia Tech) |
| 3:30 p.m. – 5:00 p.m. | Free Time |
| 5:00 p.m. – 6:00 p.m. | Reception |

6:00 p.m. – 8:00 p.m. Dinner

June 23, 2018

8:00 a.m. – 9:00 a.m. Breakfast

9:00 a.m. – 10:00 a.m. [The Effects of the Tax Cuts & Jobs Act of 2017 on Defined Benefit Pension Contributions](#)
Presenter: Dan Lynch (University of Wisconsin)
Discussant: Matt Erickson (Virginia Tech)

10:00 a.m. – 10:30 a.m. Break

10:30 a.m. – 11:30 p.m. [Chipping Away at Financial Reporting Quality](#)
Presenter: Lauren Reid (University of Pittsburgh)
Discussant: Sarah Stein (Virginia Tech)

12:00 p.m. Conference concludes, optional hiking in the afternoon