

**43rd Columbia Burton Accounting Conference**  
645 West 130<sup>th</sup> Street (**Geffen Hall, 590**), New York, NY  
10027 November 8-9, 2024

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**SCHEDULE**

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**Friday, November 8<sup>th</sup>, 2024**

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8:30 am – 9:30 am     **Breakfast**

9:30 am – 9:45 am     Welcome Remarks  
Shiva Rajgopal (Accounting Division Chair)

9:45 am – 10:45 am     *“The Market for Accountants”*  
Presenter: Jung Ho Choi (Stanford University)  
Discussant: Felix Vetter (MIT)

10:45 am – 10:55 am     **Break**

10:55 am – 11:55 pm     *“Progress, Delays, and the Timeliness of Reporting”*  
Presenter: Felix Feng (University of Washington)  
Discussant: Felipe Varas (University of Texas, Dallas)

12:00 pm – 2:00 pm     **Lunch**

2:00 pm – 3:00 pm     *“Financial Statement Analysis with Large Language Models”*  
Presenter: Valeri Nikolaev (University of Chicago)  
Discussant: Doron Nissim (Columbia University)

3:00 pm – 3:15 pm     **Break**

3:15 pm – 4:15 pm     *“Evaluating Nature of Expense Classifications: Evidence from Labor Costs”*  
Presenter: Kalash Jain (Columbia University)  
Discussant: Marc Siegel (Former Board Member, FASB)

4:15 pm – 4:25 pm     **Break**

4:25 pm – 5:25 pm     *“Preemptive Disclosure”*  
Presenter: Irina Luneva (New York University)  
Discussant: Jung Min Kim (Northwestern University)

**5:30 pm                     Dinner (10<sup>th</sup> Floor Dining Room, Kravis Hall)**

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**Saturday, November 9<sup>th</sup>, 2024**

8:30 am – 9:00 am      **Breakfast**

9:00 am – 10:00 am      *“An Examination of Direct and Spillover Effects of Accounting Standards on Firms’ Information Environments”*  
Presenter: Clay Partridge (Ohio State University)  
Discussant: Jim Naughton (University of Virginia)

10:00 am – 10:15 am      **BREAK**

10:15 am – 11:15 am      *“Mandatory vs Voluntary Disclosure in the Dynamic Market for Lemons”*  
Presenter: Cyrus Aghamolla (Rice University)  
Discussant: Hao Xue (Duke University)

11:15 am – 11:30 am      **BREAK**

11:30 am – 12:30 pm      *“The External Value of Internal Employee Responsiveness: Evidence from the Field”*  
Presenter: Wei Cai (Columbia University)  
Discussant: Jan Bouwens (University of Amsterdam)

12:30 pm                      **Closing Remarks & Lunch**