

44th Columbia Burton Accounting Conference

645 West 130th Street (**Geffen Hall, 590**), New York, NY 10027

November 7-8, 2025

SCHEDULE

Friday, November 7th, 2025

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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 | <i>“Unwinding Loan Prospecting Pressure Through Renegotiation: The Role of Loan Officer Changes in Debt Contracting”</i>
Presenter: Jung Koo Kang (Harvard University)
Discussant: Steven Ryan (New York University) |
| 10:45 am – 11:05 am | Break |
| 11:05 am – 12:05 pm | <i>“Customer-Facing Technologies and the Macroeconomic Information Content of Loan Loss Provisions”</i>
Presenter: Sehwa Kim (Columbia University)
Discussant: Bugra Orzel (University of Texas, Dallas) |
| 12:05 pm – 1:35 pm | Lunch |
| 1:35 pm – 2:35 pm | <i>“The Fourth-Quarter Earnings Effect”</i>
Presenter: Oliver Binz (ESMT Berlin)
Discussant: Jake Thomas (Yale University) |
| 2:35 pm – 2:55 pm | Break |
| 2:55 pm – 3:55 pm | <i>“Real Effects of Information Processing Costs”</i>
Presenter: Hyun Hwang (University of Texas, Austin)
Discussant: Judson Caskey (Purdue University) |
| 3:55 pm – 4:15 pm | Break |
| 4:15 pm – 5:15 pm | <i>“External Auditors and the Detection of Corporate Fraud”</i>
Presenter: Syrena Shirley (Columbia University)
Discussant: Daniel Aobdia (Penn State University) |
| 5:30 pm | Dinner – Pisticci Restaurant, 125 La Salle Street, NY, NY |

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Saturday, November 8th, 2025

8:30 am – 9:00 am **Breakfast**

9:00 am – 10:00 am *“Software Adoption Through the Lens of Directed Technological Change”*
Presenter: David Kim (Boston College)
Discussant: Sugata Roychowdhury (Northwestern University)

10:00 am – 10:20 am **BREAK**

10:20 am – 11:20 am *“Building Human Capital: The Influence of Workplace Transparency”*
Presenter: Frank Zhou (University of Pennsylvania)
Discussant: Joe Pacelli (Harvard University)

11:20 am – 11:40 am **BREAK**

11:40 am – 12:40 pm *“Rational Inattention and Social Value of Standardization”*
Presenter: Sang Wu (Columbia University)
Discussant: Xu Jiang (Duke University)

12:40 pm **Closing Remarks & Lunch**