European Doctoral Colloquium in Accounting 2016
7-10 May 2016 – Hotel Kasteel Bloemendal
Programme

		ROOM A	ROOM B	ROOM C	ROOM D
	MEALS				
Saturday, May 7					
19:00 – 20:00	Reception				
19:45		**Introduction**			
20:00 – 22:00	Dinner				
Sunday, May 8					
		ROOM A: Financial Accounting Research	**ROOM B: Financial Analysis Research**	**ROOM C: Management Accounting Research**	**ROOM D : Social & Organisational Accounting Research**
9:00 – 10:15		**Bianca BEYER:** CEO Characteristics and Pay: Do CEOs with Adverse Personal Traits Negotiate a Higher Compensation?	**Inga BETHMANN**: Asymmetric Treatment of Tax Losses and Corporate Investment	**Catherine Elisabet BATT:** The Effect of Environmental Uncertainty and Organizational Complexity on Budgeting	**Widad Atena FARAGALLA**: Woman's Place in the Romanian Accounting Profession
10:15 – 10:45	Coffee				
10:45 – 12:00		**Bastian BREITMAYER** : Steady Sailing on Rough Seas: An Investigation of TMT Diversity under Distress	**Nathan GOLDMAN**: The Effect of Tax Aggressiveness on Investment Efficiency	**Nadine DE GANNES:** The Emergence of Remuneration Committees and Remuneration Consultants	**Galina GONCHARENKO**: What Do They Want to Know and Why? Accounting Demands of Institutional Donors from a Human Rights Organization in Norway
12:00 – 13:30	Lunch				
13:30 – 14:45		**Wenjiao CAO**: An Examination of Earnings Management that is Beneficial to Existing Shareholders	**Nader HEMAIDAN**: (Crowd)Investors and Unverifiable Disclosures	**Ulf DIEFENBACH:** Stormcrow in Sheep's Clothing – Using Regulatory Fit to Manipulate Reactions on Cost Reduction Announcements	**Fabrizio GRANÀ**: The Making of Sustainability through Planning and Reporting: Practices, Discourse, and Materiality
14:45 – 15:15	Coffee/tea				
15:15 – 16:30		**Sander DE GROOTE:** Director Consequences of Opportunistic Trading	**David MIERSCH**: Predicting Early Warning Signals of Financial Distress: The Role of Accounting Volatility Measures	**Sebastian FIRK**: Value-Based Management and Merger and Acquisition Decisions: A Multi-Level Contingency Model	**Shaul HAYOUN**: Values within Statements: Re-Conceptualising Accounting's Value Measurement through Semiology
16:30 – 17:45		**Plenary session : Research Contribution and Originality: Professor Joachim Gassen, Professor Jan Mouritsen, Professor Cathy Shakespeare and Professor Mike Shields**			

19:30	Dinner			

Monday, May 9		**ROOM A: Financial Accounting Research**	**ROOM B: Financial Analysis Research**	**ROOM C: Management Accounting Research**	**ROOM D : Social & Organisational Accounting Research**
09:00 – 10:15		**Mariya Nikolova IVANOVA**: Board Interlocks and Reputation Spillover Effects: An Empirical Analysis of Financial Reporting Policies Following Material Adverse Events at Connected Firms	**Stephanie MUELLER-BLOCH**: Investor Perceptions of Opting Out of IFRS and Enforcement: Market Reactions to Changes in Delisting and Downlisting Requirements	**Marti GUASCH**: Attracting Early-Stage Investors: Is Debt a Deterrent or an Incentive?	**Pierre LESCOAT**: Accounting and the Marketization of Performance: A Journey into the Lives of London Financial-Market Professionals
10:15 – 10:45	Coffee				
10:45 – 12:00		**Jenni MIKKONEN**: Do an Insider's Wealth and Income Matter in the Decision to Engage in Insider Trading?	**Nora MUNOZ-IZQUIERDO**: Does Audit Report Information Improve Bankruptcy Prediction over Traditional Financial Information Models?	**Timur PASCH**: Organizational Life Cycle and Strategic Management Accounting: A Test of the Asymmetry of Misfit-Theory	**Marie REDON**: The Evolution of French CFOs since 1980
12:00 – 13:30	Lunch				
13:30 – 14:45		**Simona RUSANESCU**: Institutional Quality and Earnings Management in Foreign Owned Subsidiaries	**Nikolaos TSILEPONIS**: Do Corporate Press Releases Drive Media Coverage?	**Ruidi SHANG**: When Does Performance Information Matter Most?	**Marek REUTER**: Abstract Management Practices and Discontinuity of Organizational Identity: An Inquiry into the Formation and Change of a "Green" Organizational Self-Conception
14:45 – 15:15	Coffee/tea				
15:15 – 16:30		**Elvira SCARLAT**: Insider Trading Restrictions and Financial Reporting Quality	**Shuo WANG**: Earnings Management and Initial Credit Ratings	**Markus WABNEGG:** Incentivizing Innovation - An Empirical Investigation of Controlling Inventor Behavior in Organizations	**Vikash Kumar SINHA**: Fact Building in Banking Risk Measurement
16:30 – 17:45		**Plenary session : Early Career Development: Professor Beatriz Garcia Osma, Professor Andrea Mennicken, Professor Frank Moers, Professor Bill Rees**			
19:30	Dinner				
Tuesday, May 10					
09:00 – 10:15		**Zhifang ZHANG**: Foreign Experience and CEO Compensation	**Lei ZOU**: Economic Consequences of PCAOB Inspections: Impact on Information Asymmetry over Time	**Lu YANG**: The Complementarity between CSR Disclosures and the Use of CSR-Based Performance Measures in CEO Annual Incentive Contracts	**Britt SMEETS:** Are Industry Specialist Auditors Always Better? Evidence from Accrual Informativeness
10:15 – 10:45	Coffee				
10:45 – 12:00		**Plenary session : Editors, Reviewers and Getting Published: Professor Eva Labro, Professor Wayne Landsman, Professor Peter Pope and Professor Keith Robson**			
12:00 – 13:30	Lunch				
14:00		**DEPARTURE**			

The division between Faculty members is as follows:

- **Financial Accounting Research**: Prof. Beatriz GARCIA OSMA (Universidad Autonoma de Madrid, Spain), Prof. Wayne LANDSMAN (University of North Carolina at Chapel Hill, Kenan-Flagler Business School, U.S.A.), Prof. Peter POPE (London School of Economics and Political Science, U.K.)

- **Financial Analysis Research**: Prof. Joachim GASSEN (Humboldt University Berlin, Germany), Prof. William REES (University of Edinburgh, U.K.), Prof. Cathy SHAKESPEARE (University of Michigan, Stephen M.Ross School of Business, U.S.A.)

- **Management Accounting Research:** Prof. Eva LABRO (University of North Carolina at Chapel Hill, Kenan-Flagler Business School, U.S.A.), Prof. Frank MOERS (Maastricht University, Netherlands), Prof. Mike SHIELDS (Michigan State University, the Eli Broad Graduate School of Management, U.S.A.)

- **Organizational and Social Accounting Research** : Prof. Andrea MENNICKEN (London School of Economics and Political Science, U.K.), Prof. Jan MOURITSEN (Copenhagen Business School, DENMARK), Prof. Keith ROBSON (HEC Paris, France)