European Doctoral Colloquium in Accounting 2017
6-9 May 2017 – Parador El Saler
Programme

		ROOM A	ROOM B	ROOM C	ROOM D
	MEALS				
Saturday, May 6					
19:00 – 20:00	Reception				
19:45		**Introduction**			
20:00 – 22:00	Dinner				
Sunday, May 7					
		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		**Rodney John BROWN:** The Impact of Mandatory Country-by-Country Tax Disclosures on the Tax Aggressiveness of European Union Financial Institutions	**Olga BOGACHEK**: Understanding the Gap between Disclosures of Financial Restatements and Material Weaknesses	**Kai Alexander BAUCH:** Biased Information Weighting in Scorecard-based Performance Evaluations	**Christian ANDVIK**: Swings and Roundabouts – The Changing Role of Management Accountants in a Beyond Budgeting Context
10:15 – 10:45	Coffee				
10:45 – 12:00		**Claudio COLUMBANO**: Governmental Disclosures and Stock Returns: An Empirical Analysis of Mandated Economic and Fiscal Forecasts	**Jiyuan DAI**: The Effect of Law Enforcement Agencies on Wrongdoing Firms	**DAVID DERICHS:** Constructing Cost Consciousness in Physician Groups with Accounting Reports?	**Chiara BOTTAUSCI**: Accounting Infrastructure and The Fabrication of Market Knowledge: Framing The Pharmaceutical Market
12:00 – 13:30	Lunch				
13:30 – 14:45		**Charlotte HAUGLAND SUNDKVIST**: Ownership Structure and Earnings Quality in Private Family Firms	**Nikolaos FLOROPOULOS**: The Effect of Institutional Ownership on Analyst Stock Recommendations: An Empirical Investigation	**Harald HINTERECKER:** Risk Averse Agents and Input Market Considerations	**Jacqueline DROST**: Accounting in Public Sector Organisations: From (P)Re-Presentation to Performativity
14:45 – 15:15	Coffee/tea				
15:15 – 16:30		**Janina KNAPPSTEIN:** Less Is More? Decreases in Disclosure and Information Asymmetry	**Ann-Kristin GROßKOPF**: Does the Financial Press Assume an Informative Role with Respect to Managerial Tone Management?	**Celia Dorothee LEVERKUS** : Cost Cross-Subsidization in Energy Supply	**Timotius KASIM**: Accounting and Sensemaking: An Organisational Perspective of Carbon Reporting
16:30 – 17:45		**Plenary session: Research Contribution and Originality: Professor David Cooper, Professor Joachim Gassen, Professor Wayne Landsman and Professor Wim van der Stede**			
20:00	Dinner				

Monday, May 8		**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		**Max MEINHOEVEL**: The Information Content of Excessive Audit Lag	**Sarah KROECHERT**: Strategic Responses to Increases in Ownership Disclosure	**KAI MERTENS**: Investigating the Claim of Superior Accuracy of Activity-Based Costing Systems	**Cristian LAGSTRÖM**: Processes of Hybridization and De-hybridization. Cost-Benefit Management in the Social Sector
10:15 – 10:45	Coffee				
10:45 – 12:00		**Reinhard SCHRANK**: Sequential Auditor-Client Interaction under Strategic Effort-Complementarity	**Jiancheng LIU**: Do Non-GAAP Earnings Adjustments Deliver Comparability Benefits?	**Diana Paola MORENO ALARCON**: How Can Management Control Systems Mitigate Risks Related to Subcontracting in the Nuclear Energy Industry?	**Mercedes LUQUE VÍLCHEZ**: Non-Financial Reporting Regulation: Agency, Structure and Conflict
12:00 – 13:30	Lunch				
13:30 – 14:45		**Barbara SEITZ**: Hedge Accounting during Times of Crises: Evidence from The European Banking Industry	**Tim MARTENS**: The Disclosure Function of the U.S. Patent System	**Max-Frederik NEUBERT**: Subjective Performance Evaluations, Overconfidence and Reciprocity	**Matteo RONZANI**: The Potentialities of Accounting Visualizations: Designing Visuals in A Major Program
14:45 – 15:15	Coffee/tea				
15:15 – 16:30		**Yusiyu WANG**: Auditors in Unhappy Cities: Do Spatial Differences Have an Impact on Audit Going Concern Opinions?	**Frank MURPHY**: Do Firms Alter Foreign Organizational Structures in Response to Changes in U.S. International Tax Policy? Evidence from TIPRA 2005	**Aurélie SMEETS:** The Moderating Role of Multiple Factors in the Relationship Between Non-Financial Measures and Future Financial Performance	**Marjo VÄISÄNEN**: Reconciling Vertical and Lateral Relationships Using Enabling Controls after An Acquisition
16:30 – 17:45		**Plenary session: Early Career Development: Professor Beatriz García Osma, Professor Andrea Mennicken, Professor Bill Rees and Professor Sally Widener**			
20:00	Dinner				
Tuesday, May 9					
09:00 – 10:15		**Iliyas YUSOFF**: Foreign Exchange Exposure and Analysts' Earnings Forecasts	**Yin WANG**: How Do Firms Respond to Peer Disclosures? Evidence from Clinical Trial Disclosures	**Victor VAN PELT**: Improving Performance Measures through Managerial Rotation	**Xiaoxi WU:** Analysts' Professional Identities and Politeness Behaviour : Evidence From Earnings Conference Calls
10:15 – 10:45	Coffee				
10:45 – 12:00		**Plenary session: Editors, Reviewers and Getting Published: Professor Peter Pope, Professor Keith Robson, Professor Karen Sedatole and Professor Cathy Shakespeare**			
12:00 – 13:30	Lunch				
14:00		**DEPARTURE**			

The division between Faculty members is as follows:

- **Financial Accounting Research**: Prof. Beatriz GARCIA OSMA (Universidad Carlos III de Madrid, Spain), Prof. Joachim GASSEN (Humboldt University Berlin, Germany), Prof. Wayne LANDSMAN (University of North Carolina at Chapel Hill, Kenan-Flagler Business School, U.S.A.)

- **Financial Analysis Research**: Prof. Peter POPE (London School of Economics and Political Science, U.K.), 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. Karen SEDATOLE (Michigan State University, U.S.A.), Prof. Wim VAN DER STEDE (London School of Economics and Political Science, U.K.), PROF. SALLY WIDENER (Clemson University, U.S.A.)

- **Organizational and Social Accounting Research** : Prof. David COOPER (University of Alberta, Canada), Prof. Andrea MENNICKEN (London School of Economics and Political Science, U.K.), Prof. Keith ROBSON (HEC Paris, France)