



EAA Junior Virtual Workshop - Schedule

December 10, 2024 (CET)

10:00 am - 10:15 am INTRODUCTION

10:15 am - 12:20 pm PARALLEL SESSION 1

Breakout Room #1 – Financial Reporting

“IFRS 9 and IAS 39 Hedge Accounting and its Effects on Earnings and Stock Return Volatility: Evidence from the UK” by **Lenka Ciperova*** (*Prague University of Economics and Business*)

“How simultaneous and non-simultaneous auditor changes affect corporate group audits” by **Ziloy Croughs*** (*KU Leuven*), Simon Dekeyser (*KU Leuven*), and Ines Simac (*KU Leuven*)

“The Role of Internal Information Quality in Bankrupt Firms’ Emergence” by **Amjad Alsolmi*** (*Norwich Business School, University of East Anglia*), Ricardo Malagueño (*Essex Business School, University of Essex*), and Fabio Motoki (*Norwich Business School, University of East Anglia*)

“Unveiling crypto investments: are they strategical for corporate tax avoidance?” by Maria **Francesca Ricci*** (*Università di Foggia*) and Elisabetta Mafrolla (*Università di Foggia*)

Breakout Room #2 – Sustainability

“Exploring the effects of corporate governance on ESG performance” by **Valeria Cannizzaro*** (*University of Palermo*) and Marcantonio Ruisi (*University of Palermo*)

“Inherent Carbon An Extension of Material Flow Cost Accounting” by **Philip Dickemann*** (*Karlsruher Institut für Technologie*), Niklas Letmathe (*Karlsruher Institut für Technologie*), and Marc Wouters (*Karlsruher Institut für Technologie*)

“Fifty Years of Corporate Sustainability in Accounting Research: A Systematic Literature Review Using Machine Learning Techniques” by **Bianca Minuth*** (*ESCP Business School*) and Arianna Piscicella (*HEC University of Lausanne*)

“Accounting for sustainability: theorising mechanisms from Chinese organisations” by **Jingyi Shi*** (*King’s College London*), Jeremy Morales (*University of Bristol*) and Rita Samiolo (*King’s College London*)

12:20 pm - 12:50 pm LUNCH BREAK [Offline]

12:50 pm - 1:20 pm SOCIAL MIXER [3*10 minutes]

1:20 pm - 1:30 pm BREAK [*Offline*]

1:30 pm - 3:35 pm PARALLEL SESSION 2

Breakout Room #1 – Management Control

“Management tools as levers for environmental innovation in green clusters: the case of an energy competitiveness cluster” by **Karim Kostantin*** (*CREGO Université de Bourgogne*), Angèle Renaud (*CREGO Université de Bourgogne*) and Carine Catelin (*CREGO Université de Bourgogne*)

“Multi-level and Multi-direction of Trust in Transfer Pricing Dispute Resolution” by **Saad Maulana*** (*University of Birmingham*), Penelope Tuck (*University of Birmingham*) and Mayya Konovalova (*University of Birmingham*)

“Escalation of commitment in the public sector: How do visualization aids and temporal evaluation effects matter?” by **Philipp Hermann*** (*University of the Bundeswehr Munich*), Bernhard Hirsch (*University of the Bundeswehr Munich*) and David Lindermüller (*University of the Bundeswehr Munich*)

“Representing management control: the case of constructing a relevant consulting offer” by **Mariann Györke*** (*ESCP Business School*)

Breakout Room #2 – Governance

“Hide-and-seek in earnings management practices: The influence of corporate governance mechanisms” by **Andreea (Madalina) Bojan*** (*Bucharest University of Economic Studies*) and Camelia Iuliana Lungu (*Bucharest University of Economic Studies*)

“Management-Employee Pay Gap and the Quality of Corporate Social Responsibility Reporting: Evidence from China” by **Yi Wang*** (*Lisbon School of Economics & Management (ISEG), University of Lisbon*) and Hwa-Hsien Hsu (*Durham University*)

“CEO Extraversion and Say on Pay” by **Evelyn Intan*** (*Goethe Universität Frankfurt*)

3:35 pm - 3:50 pm CLOSING REMARKS

Please register here: <https://us02web.zoom.us/meeting/register/tZIk-trjwoGNTR7iWq7zUbYyClwKeWurHM>

Each paper is assigned a slot of 30 minutes: 20 minutes for presentation and 10 minutes Q&A.

* Presenting author