

# EAA Doctoral Colloquium, 24-27 May 2025 – Luiss University, Luiss Campus, Viale Romania, 32, 00197 Roma.

## Sat 24 May

19:00 – 20:00

Reception and Introductions (Cast Villa Borghese)

20:00 – 22:00

Dinner (Cast Villa Borghese)

## Sun 25 May

9:00 – 10:15

### ROOM A203 (Aula Toti)

**Alessandro Cortese:** Do Investors Understand Firms' Market Risk Disclosures? The Effect of Risk Format and Uncertainty on Investment Willingness

*Coffee*

### **Andrew Glover:**

Heterogeneous Retail Investors

10:15 – 10:45

10:45 – 12:00

*Lunch*

**Matteo Merlo:** The Economic Effect of IFRS 9 on Lending Decisions: Evidence from Loan-Level Data

12:00 – 13:30

13:30 – 14:45

*Coffee*

**Adriano Salerno:** Retail Investors' Processing Costs and Disclosure Timing

14:45 – 15:15

15:15 – 16:30

### ROOM A205a

**Achmad Faizal Azmi:** Relevance of Disaggregated Disclosure of Assets and Liabilities Held for Sale in Partial-Firm Acquisitions

### **Keno Buß:** Political

Polarization and Differences in Beliefs: Evidence from Analyst Donations

### **Hoang Nhan Ha:** Does

Auditor Communication Matter? The Role of Knowledge Compatibility

### **Yi Huang:** Corporate

Cryptocurrency Holdings and Analysts' Forecasting Environment

### ROOM A205b

**Vincent Giese:** The Effect of Uneven Labor Representation on Firm Investments

### **Shah Taha Islam:** Net Zero

Emission Target Adoption as Market Signal: How Investors Screen Non-Financial Targets

### **Fangfei Jiang:** The

Disclosure Dilemma: A Supply Chain Perspective on the Consequences of SEC Investigation Secrecy

### **Dong Gil Kim:** Post-

Greenhouse-Gas-Information-Announcement Drift: The Role of Informal Disclosure Channels in Investor Inattention and Underreaction to Non-Financial Information

### ROOM A206a

#### **Rosemarijn de Bruin:**

Socialization Mechanisms, Professional Behavior, and Turnover Intention: The Role of Openness to Experience and Autonomous Motivation

#### **Leonhard Grabe:** How do

Managers Respond to Errors? – Evidence from Electrical Firms

#### **Anna Jensen:** Management

Accounting - A Psychological Approach

#### **Nicholle Kovach:** An

Examination of Supervisor-Subordinate Knowledge Sharing

### ROOM A206b

**Momina Afzal:** My Identity Is Much More than My Dress and Body: A Study of the Accounting Profession and Changing "Work Spaces"

#### **Fanny Almersson:**

Accounting for Gender: A Field Study of Women's Football

#### **Anna Eitrem:** Making

Sustainability Count: An Explorative Study of the Process of Quantifying Sustainability

#### **Elisa Fiore:** Navigating the

Tension between Desirability and Plausibility: Accounting for Imagining the Future

16:30 – 17:30

**Plenary Room 101** – Markus Arnold, *"Some Perspectives on Scientific Research Methods"*

20:00

Dinner (La Limonaia)

## Mon 26 May

9:00 – 10:15

### ROOM A203 (Aula Toti)

**Stephanie van der Veen:** Early Evidence on the Impact of the EU AI Act: AI Disclosure

*Coffee*

10:15 – 10:45

### ROOM A205a

**Marit Kringlen:** Auditing Hybrid Organizations: Insights into Governance, Accountability, and Performance

### ROOM A205b

**Mingxuan Ma:** Heterogeneous Social Preferences and Investor Engagement

### ROOM A206a

**Lynn Selhofer:** Surveillance or Safety Net? Implications of the Joint Use of Peer and Supervisor Monitoring

### ROOM A206b

**Thomas Grandjean:** Accounting for the Power of Financial Holdings: Financière Agache and the Socio-Economic Implications of the Birth of LVMH (1984-1992)

10:45 – 12:00	<b>Daniel Volkmann:</b> Capital-Market Effects of Adoption of a Widespread Electronic Filing Format: The European Union's ESEF Regulation	<b>Benjamin Noordermeer:</b> The Asymmetric Relation between DuPont Components and Future Performance	<b>Lena Schäfer:</b> Essays on Sustainability Disclosure and Assurance	<b>Jurian van Beusekom:</b> You Should Be Training: The Information and Incentive Effects of Differentiation in Subjective Performance Evaluation on Voluntary Training Participation	<b>Charlotte Pellegrino:</b> Making up Vulnerability: The Valuation Work in Elderly Care
12:00 – 13:30	Lunch				
13:30 – 14:45	<b>Gerrit von Zedlitz:</b> Targeted Transparency and Individual Accountability: Evidence from Police Officer Identification in Germany	<b>Yun Sun:</b> Pressured Accounts: Labor Market and Work Consequences for Indebted Auditors	<b>Derin Yilmazatilla:</b> How Can Firms Determine Heterogenous Shareholder Preferences? Evidence from Say-on-Climate	<b>Joanna Van Meerbeek:</b> Managing ESG Risks: Shifting Focus or Facilitating Decision-Making? The Effect of Risk Maps on Attention to Detail and Risk Response	<b>Jingyi Shi:</b> Behind the Ratings: The Role of Sustainability Consultants in Mediating Reflexivity in Sustainability Accounting
14:45 – 15:15	Coffee				
15:15 – 16:30	<b>Enshuai Yu:</b> Regulatory Costs and Vertical Integration: Evidence from Supply Chain Disclosure Regulations	<b>Diana Vazquez Espinosa:</b> Analysts Prediction of Manipulated and Unmanipulated Earnings: The case of AAERs firms	<b>HuajuanYuan:</b> Investor Alignment in Divestment Decisions and Firm Behavior: Evidence from Publicly Disclosed Exclusion Lists	<b>Melissa Verniest:</b> Getting the most out of Charitable Giving: The Benefits and Risks of Using Prosocial Incentives to Stimulate Employee Effort and Performance	<b>Simone Stavnsbo:</b> Big Man Systems in Auditing Firms: Reciprocity and Relationships in Career Progression
16:30 – 17:30	<b>Plenary Room 101</b> – Henry Friedman and Joachim Gassen, “How can we make our work more accessible and impactful? Theoretical and empirical thoughts”				
20:00	Dinner ( <i>La Limonaia</i> )				

## Tue 27 May

09:00 – 10:15	<b>Plenary Room 101</b> – Various Faculty, <i>Career Considerations and Going to the Job Market</i>
10:15 – 10:45	Coffee
10:45 – 12:00	<b>Plenary Room 101</b> – Various Faculty, <i>Editors' Panel on Providing Feedback and Learning from Feedback</i>
12:00 – 13:30	Lunch
14:00	<b>DEPARTURE</b>

- **ROOM A203** – *Disclosure Research*: Prof **Henry FRIEDMAN** (UCLA, USA), Prof **Beatriz GARCÍA OSMA** (Carlos III University Madrid, Spain), (Prof **Joachim GASSEN** (Humboldt University Berlin, Germany)
- **ROOM A205a** – *Financial Reporting Research*: Prof **Cathy SHAKESPEARE** (University of Michigan, USA), Prof **Ann VANSTRAELEN** (Maastricht University, the Netherlands), Prof **David VEENMAN** (University of Amsterdam, the Netherlands)
- **ROOM A205b** – *Governance and Sustainability Research*: Prof **Hans CHRISTENSEN** (University of Chicago, USA), Prof **Katharina HOMBACH** (Goethe University Frankfurt, Germany), Prof **Giovanna MICHELON** (University of Padova, Italy)
- **ROOM A206a** – *Management Accounting Research*: Prof **Markus ARNOLD** (University of Bern, Switzerland), Prof **Alexandra VAN DEN ABBEELE** (KU Leuven, Belgium), Prof **Sally WIDENER** (Clemson University, USA)
- **ROOM A206b** – *Organizational and Social Accounting Research*: Prof **Martin MESSNER** (University of Innsbruck, Austria), Prof **Brendan O'DWYER** (University of Amsterdam, the Netherlands), Prof **Andrea MENNICKEN** (London School of Economics and Political Science, UK)
- **Breaks and Lunches** will take place at Luiss Campus
- **Welcome reception and dinner** (24 May) - **CAST VILLA BORGHESE**, Largo Marcello Mastroianni 1, Rome ([Home Page](#))
- **Dinners on 25 and 26 May: LA LIMONAIA**, Via Lazzaro Spallanzani 1/A, Rome ([Home Page](#))