

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

ROOM A205a

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

ROOM A205b

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

ROOM A206a

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

ROOM A206b

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

10:15 – 10:45

Coffee

10:45 – 12:00

Andrew Glover:

Heterogeneous Retail Investors

Keno Buß:

Political Polarization and Differences in Beliefs: Evidence from Analyst Donations

Shah Taha Islam:

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

Leonhard Grabe:

How do Managers Respond to Errors? – Evidence from Electrical Firms

Fanny Almersson:

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

12:00 – 13:30

Lunch

13:30 – 14:45

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

Hoang Nhan Ha:

Does Auditor Communication Matter? The Role of Knowledge Compatibility

Fangfei Jiang:

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

Anna Jensen:

Management Accounting - A Psychological Approach

Anna Eitrem:

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

14:45 – 15:15

Coffee

15:15 – 16:30

Adriano Salerno: Retail Investors' Processing Costs and Disclosure Timing

Yi Huang:

Corporate Cryptocurrency Holdings and Analysts' Forecasting Environment

Dong Gil Kim:

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

Nicholle Kovach:

An Examination of Supervisor-Subordinate Knowledge Sharing

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

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)

10:15 – 10:45

Coffee

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

Tue 27 May

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

- **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](#))