



Embracing change



European Accounting Association

Virtual Congress – [Oxford Abstract online platform](#)

26 - 28 May 2021

Brussels, Belgium

PROGRAMME AND COLLECTED PAPERS

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CATEGORIES OF SCIENTIFIC PROGRAMME

CATEGORY ABBREVIATIONS FOR PARALLEL SESSIONS AND RESEARCH FORA

AU	Auditing
ED	Accounting Education
FA	Financial Analysis
FR	Financial Reporting
GV	Accounting and Governance
HI	Accounting History
IC	Interdisciplinary/Critical
IS	Accounting and Information Systems
MA	Management Accounting
PSNP	Public Sector and Not-for-Profit Accounting
SEE	Social and Environmental Accounting, and Ethical Issues in Accounting
TX	Taxation

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<http://www.eaacongress.org/r/home>

Collected papers are accessible online from the EAA virtual platform.

<https://app.oxfordabstracts.com/login?redirect=%2Fevents%2F1892%2Fsecure%2Fprogram-app%2Fprogram>

ORGANISERS' WELCOME

Dear EAA Members,

On behalf of the Virtual Organizing Committee (VOC), we would like to warmly welcome you to the EAA 2021 Virtual Congress!

After the unexpected cancellation of the 2020 Annual Congress in Bucharest, we had strongly hoped to have the chance to meet in person this year. Unfortunately, the Covid-19 pandemic still seems far from over, and many countries are still struggling with critical health issues and mobility restrictions, making large in-person events undoable.

While looking forward to the end of such tough times, we don't want to miss the opportunity to meet at least virtually, taking advantage of the digital skills we have all developed over the last year. Although we won't have the chance to meet face-to-face, or to discuss our latest research while sharing a drink in beautiful locations, we do hope that you will enjoy this congress and get constructive feedback and stimulating ideas for your future academic work.

The main idea around which we have designed this EAA virtual congress is 'Embracing Change', as highlighted by our congress slogan. We are living an era of disruption, characterized by major and sometimes unexpected changes in many dimensions, from climate to health, from social interactions to the way we learn and conduct scientific research. Our virtual congress intends to be an occasion to reflect on such changes and learn how to make the most of them.

The congress will start with an opening speech by a very special guest, Johan Rockström, Director of the Potsdam Institute for Climate Impact Research. Climate change is one of the (if not the) major challenges of our lifetime, and scholars from various disciplines (including Accounting) are increasingly devoting attention to it. We all look forward to attending Johan's thought-provoking presentation!

The opening session will be followed by 9 symposia and **244** presentation sessions, including parallel sessions with discussion, regular parallel sessions and research fora, for a total of **780** presented papers. Also, for the first time in EAA history there will be a round-table conversation on diversity, another very relevant topic for the EAA and its members.

Of course, we did not forget about social events! Don't miss the Hopwood Award and the Best Paper Award ceremonies, the EAA Got Hidden Talent event, the EAA in the Mix and our yoga, pilates and other networking events during lunch and coffee breaks! You will be surprised to find how close we can feel even while being physically distant!

We are deeply grateful to our sponsors for supporting this EAA Virtual Congress. A very special thank you to Baha Diyarov for his invaluable help, to all the members of the VOC, and all the congress participants who volunteered to help as discussants, session chairs, and zoom hosts. We are grateful to all of them, and we are proud of being part of such a great (and fun) team!

We wish you all a pleasant and productive EAA Virtual Congress, and look forward to meeting you all in person next year in Bergen!

Annalisa Prencipe & Caren Schelleman

EAA 2021 Virtual Congress co-chairs

PRESIDENT'S WELCOME

Welcome to the EAA's first Virtual Annual Congress!

This year, our motto is "Embracing change". It's not only the change from physical to online that we're embracing this year. This 2021 Congress features a series of exciting premiers that you *must* experience. For example, the opening session features the world-renowned Earth System scientist Johan Rockström. I hope that his keynote speech on planetary sustainability – probably the topic of our lifetimes – will inspire you and your research. Also, for the first time in EAA history, we will have a round-table conversation on diversity – another very relevant theme for the EAA and all of our members. This congress may also be the most resource-friendly accounting conference you ever attended. Not only are you saving lots of time, travel costs, and CO₂ – but the congress fee is also down by more than 85%.

Of course, this costs us the valued personal conversations over food and drink that we usually enjoy at our receptions, lunches, coffee breaks and dinners – but we hope to make it up to you with inspiring and fun *online* social events. For example, we will have our EAA Award ceremonies, a talent show, cocktails, sports classes, and networking. We may not be *physically* together, but we can still feel close to each other! Among these novelties, we still present to you our well-established symposia, parallel sessions, and research fora – where the whole breadth and diversity of accounting research are on display.

This congress would not take place without the untiring, creative, and cheerful work by more people than I have time to mention here in this short welcome message. But I do want to single out a few people: The co-chairs of this year's congress organizing committee are the masterminds behind this event; they are my incoming successor as EAA President, Annalisa Prencipe, and my dear colleague Caren Schelleman, the incoming EAA Congress Committee chairwoman. These two and their committee have been supported by Matias Laine with his long congress organizing experience, and by Giovanna Michelin, her virtual activities committee members. And behind it all, our omnipresent Executive Secretary Baha Diyarov has been busy organizing and facilitating. Let me also, as every year, thank Ileana Steccolini and her Scientific Committee for reviewing and selecting the papers. My deepest thanks to you all – it is a real pleasure working with you!

Finally, let me cordially thank our sponsors and exhibitors for their continuing support during these trying times. Audit Analytics, the Institute of Management Accountants, the Institute of Chartered Accountants of England and Wales, the European Reporting Lab at EFRAG, the Association of Chartered Certified Accountants as well as the publishers Wiley and Cengage.

Now, I wish all of you an inspiring and successful EAA Virtual Annual Congress 2021. And I keep hoping to see you again soon in person – all the best!

Thorsten Sellhorn, EAA President 2019-2021

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- 1978 Paris (France)
- 1979 Köln (Germany)
- 1980 Amsterdam (the Netherlands)
- 1981 Barcelona (Spain)
- 1982 Aarhus (Denmark)
- 1983 Glasgow (United Kingdom)

1984 St. Gallen (Switzerland)	
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Martinez Ferrero Jennifer	University of Salamanca
Mattei Marco Maria	University of Bologna
Mauritz Christoph	Muenster University
Maussen Sophie	Ghent University
Mazzola Pietro	Iulm Milano
Mcbride Karen	University of Portsmouth
Mccallen Jennifer	University of Georgia
Melloni Gaia	HEC Lausanne University of Lausanne
Meng Xiaojing	NYU
Mennicken Andrea	London School of Economics
Messner Martin	University of Innsbruck
Meuwissen Roger	Maastricht University
Michaeli Beatrice	University of California, L.A.
Michelon Giovanna	University of Bristol
Miihkinen Antti	Turku School of Economics, University of Turku
Miley Frances	University of Sussex
Mittelbach-Hoermanseder Stéphanie	Department of Accounting, Finance & Statistics
Modell Sven	Manchester Business School
Moggi Sara	University of Verona
Mohrmann Ulf	Norwegian School of Economics / Nhh Norges Handelshøyskole
Morais Ana	Iseg – Lisbon School of Economics & Management
Morales Jérémy	King'S College London
Mueller Jens	University of Paderborn
Mueller Maximilian	Whu - Otto Beisheim School of Management
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Owens Edward	University of Utah
Paananen Mari	University of Gothenburg

Palea Vera	University of Torino
Panaretou Argyrou	Lancaster University
Parbonetti Antonio	University of Padova
Patelli Lorenzo	University of Denver
Patten Den	Illinois State University
Paugam Luc	HEC Paris
Pellinen Jukka	University of Jyvaskyla
Penalva Fernando	IESE Business School
Perego Paolo	Free University of Bozen-Bolzano
Pérez-Alemán Jerónimo	Universidad De Las Palmas De Gran Canaria
Perotti Pietro	University of Bath
Peter Caspar	Rotterdam School of Management
Petrov Evgeny	The Hong Kong University of Science and Technology
Pettinicchio Angela	Bocconi University
Petutschnig Matthias	Vienna University of Economics and Business
Peyravan Leila	Rice University
Pianezzi Daniela	University of Essex
Pierk Jochen	Erasmus School of Economics
Plesner Rossing J. Christian	The University of Tampa, Sykes College of Business, Department of A
Pott Christiane	Tu Dortmund University
Prencipe Annalisa	Bocconi University
Price Richard	University of Oklahoma
Pronobis Paul	ESCP Business School
Pugliese Amedeo	University of Padova
Pundrich Gabriel	University of Florida
Puyou François-Régis	University of St Andrews, School of Management
Quagli Alberto	University of Genova
Raghunandan Aneesh	The London School of Economics and Political Science
Ram Ronita	Henley Business School at The University of Reading
Ramalingegowda Santhosh	The University of Georgia
Raval Vivek	University of Illinois Chicago
Reimsbach Daniel	Radboud University
Reiter Nayana	University of Toronto
Renders Annelies	Maastricht University
Resutek Robert	University of Georgia
Reusen Evelien	Rotterdam School of Management
Reuter Marek	Stockholm School of Economics
Revellino Silvana	CBS
Ribeiro João	University of Porto
Richard Chrystelle	ESSEC Business School
Riepe Jan	Tuebingen University
Rimmel Gunnar	Henley Business School
Rinaldi Leonardo	Royal Holloway University of London
Rodrigues Lúcia	University of Minho
Rodríguez Bolívar Manuel Pedro	University of Granada
Rohde Carsten	Copenhagen Business School
Rohlfing-Bastian Anna	Goethe-University of Frankfurt Am Main
Rountree Brian	Rice University
Ryans James	London Business School

Saavedra Daniel	University of California, L.A.
Sadka Gil	The University of Texas At Dallas
Saliterer Iris	Freiburg University
Samer Khalil	American University of Beirut
Samiolo Rita	King's College London
Samsonova-Taddei Anna	University of Manchester
Samuels Delphine	Massachusetts Institute of Technology
Sangster Alan	University of Aberdeen
Sargiacomo Massimo	University of Pescara
Scapin Mariano	University of Bristol
Scarlat Elvira	IE Business School
Schabus Mario	Michigan State University
Schadewitz Hannu	Turku School of Economics, University of Turku
Schaefer Ulrich	University of Zürich
Schaeffer Utz	WHU - Otto Beisheim School of Management
Schantl Stefan	The University of Melbourne
Schatt Alain	HEC Lausanne
Schelleman Caren	Maastricht University
Schiemann Frank	University of Hamburg
Schiller Ulf	Bern University
Schneider Georg	University of Graz
Schoendube Pirchegger Barbara	University of Magdeburg
Scholze Andreas	University of Osnabrück
Schöndube Jens-Robert	University of Hannover
Schütt Harm	Tilburg University
Sextroh Christoph	Tilburg University
She Chaoyuan	University of Essex
Sheneman Amy	The Ohio State University
Shyti Anisa	IE Business School
Sian Suki	Queen Mary, University of London
Sicilia Mariafrancesca	University of Bergamo
Siciliano Gianfranco	China Europe International Business School
Sievers Soenke	University of Paderborn
Sikalidis Alexandros	International Hellenic University / Amsterdam Business School
Silvola Hanna	Hanken School of Economics
Simpson Ana	London School of Economics
Sinha Roshan	Indiana University
Skaerbaek Peter	CBS
Slagmulder Regine	Vlerick Business School
Smeulders Dieter	Open University of The Netherlands
Song Shiwon	INSEAD
Soobaroyen Teerooven	University of Essex
Soonawalla Kazbi	University of Oxford, Said Business School
Sorola Matthew	Toulouse Business School
Spring Sophie	Université De Montpellier
Sridharan Suhas	Emory University
Stark Andrew	Manchester Business School
Steccolini Ileana	University of Essex
Stecher Jack	University of Alberta

Stich Michael	University of Koeln
Stolowy Hervé	HEC Paris
Strömsten Torkel	Stockholm School of Economics
Stuart Iris	NHH Norwegian School of Economics
Stubben Stephen	University of Utah
Sundgren Stefan	Umea University, Umea School of Business and Economics
Sundvik Dennis	Hanken School of Economics
Sureth-Sloane Caren	University of Paderborn
Svanström Tobias	Umea University
Terzani Simone	University of Perugia
Thijssens Thomas	The Open University (NI)
Thomson Ian	University of Birmingham
Thorne Linda	York University
Thornock Jacob	Brigham Young University
Thrane Sof	Copenhagen Business School
Torres Lourdes	University of Saragossa
Towery Erin	University of Georgia
Tregidga Helen	Royal Holloway University of London
Tremblay Marie-Soleil	ENAP (Quebec)
Tsahi Versano	Tel Aviv University
Tylaite Milda	Stockholm School of Economics
Uche Chinyere	University of Bristol
Ullmann Robert	University of Augsburg
Vaivio Juhani	Aalto University School of Business
Valentinčič Aljoša	School of Business & Economics, University of Ljubljana
Valentine Kristen	University of Georgia
Van Peteghem Mathijs	Maastricht University
Van Rinsum Marcel	Rotterdam School of Management
Vandehaute Marie-Laure	Vrije Universiteit Brussel
Vander Bauwhede Heidi	Universiteit Gent
Vanstraelen Ann	Maastricht University
Veenman David	University of Amsterdam
Verbeeten Frank	University of Amsterdam
Vesty Gillian	RMIT University
Vincenzi Roberto	London University, London Business School
Vinnari Eija	Tampere University
Voeller Dennis	Toulouse Business School
Vorst Patrick	Maastricht University
Vulcheva Maria Ivanova	Florida International University
Wakefield James	University of Technology Sydney
Walker Stephen	Edinburgh University
Wang Yin	Singapore Management University
Weisbrod Eric	University of Kansas
Weiss Dan	Tel Aviv University
Weiss Katharina	Ludwig-Maximilians-Universität München
Wickramasinghe Danture	University of Glasgow
Wielhouwer Jacco	Vrije Universiteit Amsterdam
Windisch David	University of Amsterdam
Witter Tobias	Humboldt University Berlin

Wu Han	HEC Paris
Wuestemann Sonja	Europa-Universität Viadrina Frankfurt (Oder)
Ye Minlei	University of Toronto
Yu Jaeyoon	Erasmus University Rotterdam
Yu Yong	Texas Austin
Zach Tzachi	The Ohio State University, Fisher College of Business
Zaman Mahbub	University of Hull
Zambon Stefano	University of Ferrara
Zan Luca	University of Bologna
Zhang Ruishen	Shanghai University of Finance and Economics
Zheng Ronghuo	The University of Texas In Austin
Zhou Shan	University of Sydney

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IMA®, named 2017 Professional Body of the Year by The Accountant/International Accounting Bulletin, is one of the largest and most respected associations focused exclusively on advancing the management accounting profession. Globally, IMA supports the profession through research, the CMA® (Certified Management Accountant) program, continuing education, networking, and advocacy of the highest ethical business practices. IMA has a global network of more than 100,000 members in 140 countries and 300 professional and student chapters Headquartered in Montvale, N.J., USA, IMA provides localized services through its four global regions: The Americas, Asia/Pacific, Europe, and Middle East/India.

For more information about IMA, please visit www.imanet.org.

Association of Chartered Certified Accountants (ACCA)

Founded in 1904, we're a thriving global community of **227,000** members and **544,000** future members based in **176** countries and regions that upholds the highest professional and ethical values. We believe that accountancy is a cornerstone profession of society that supports both public and private sectors. That's why we're committed to the development of a strong global accountancy profession and the many benefits that this brings to society and individuals. Through our world leading ACCA Qualification, we offer everyone everywhere the opportunity to experience a rewarding career in accountancy, finance and management. And using our respected research, we lead the profession by answering today's questions and preparing us for tomorrow.

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Institute of Chartered Accountants in England and Wales (ICAEW)

There are more than 1.8m chartered accountants and students around the world and 186,500 of them are members and students of ICAEW. They are talented, ethical and committed professionals, which is why all of the top 100 Global Brands employ chartered accountants.

ICAEW promotes inclusivity, diversity and fairness. We attract talented individuals into the profession and give them the skills and values they need to build resilient businesses, economies and societies, while ensuring our planet's resources are managed sustainably.

Founded in 1880, we have a long history of serving the public interest and we continue to work with governments, regulators and business leaders around the world. And, as an improvement regulator, we supervise and monitor over 12,000 firms, holding them, and all ICAEW members and students, to the highest standards of professional competency and conduct.

ICAEW is proud to be part of Chartered Accountants Worldwide, a global network of 750,000 members across 190 countries, which promotes the expertise and skills of chartered accountants on a global basis.

We believe that chartered accountancy can be a force for positive change. By sharing our insight, expertise and understanding we can help to create strong economies and a sustainable future for all.

For more information visit www.icaew.com

European Financial Reporting Advisory Group (EFRAG)

EFRAG's mission is to serve the European public interest by developing and promoting European views in the field of financial reporting and ensuring that these views are properly considered in the IASB's standard-setting process and in related international debates. EFRAG ultimately provides advice to the European Commission on whether newly issued or revised IFRS Standards meet the criteria of the IAS Regulation for endorsement for use in the EU, including whether endorsement would be conducive to the European public good.

EFRAG seeks input from all stakeholders, and obtains evidence about specific European circumstances, throughout the standard-setting process and in providing its endorsement advice. Its legitimacy is built on transparency, governance, due process (which may include field tests, impact analyses and outreaches), public accountability and thought leadership. This enables EFRAG to speak convincingly, clearly and consistently, and be recognised as the European voice in financial reporting. EFRAG is operating in a fast-evolving environment. It is attentive to the need to adapt its activities and its governance to meet new opportunities and challenges in corporate reporting.

This enables EFRAG to speak convincingly, clearly and consistently, and be recognised as the European Voice in financial reporting. <https://www.efrag.org/>

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Contact us at info@aaahq.org, or visit our website for more information at <http://aaahq.org/>.

OPENING PLENARY SESSION

Wednesday, 26th May 2021 - 12:00-12:55 CEST

Welcome addresses

Annalisa Prencipe & Caren Schelleman – Co-Chairs of the Virtual Congress

Thorsten Sellhorn – President European Accounting Association

Plenary speech

"Safeguarding our climate – From Planetary Boundaries to Planetary Challenges"

Johan Rockström - **Director** of the **Potsdam Institute** for Climate Impact Research and Professor in Earth System Science at the University of Potsdam

Watch his new **movie** narrated by David Attenborough previewed at U. S. President Biden's 2021 climate summit as well as his **TED talks**.

Conclusion

Annalisa Prencipe & Caren Schelleman – Co-Chairs of the Virtual Congress

PROGRAMME OUTLINE

Tuesday, 25th May 2021

14:00-16:00 CEST EAA PhD Forum

Wednesday, 26th May 2021

12:00-13:15 CEST Opening Session

Keynote Speaker: **Johan Rockström**, [Director](#) of the [Potsdam Institute](#) for Climate Impact Research and Professor in Earth System Science at the University of Potsdam on "**Safeguarding our climate - From Planetary Boundaries to Planetary Challenges**"

Watch his new [movie](#) narrated by David Attenborough previewed at U. S. President Biden's 2021 climate summit as well as his [TED talks](#).

13:15-13:30 CEST Break

13:30-15:00 CEST Symposium 1: **Accounting in Europe: The Future of Corporate Reporting**
Parallel Sessions, Research Fora

15:00-15:30 CEST Break

15:30-17:00 CEST Symposium 2: **Audit Analytics: Data Collection for Archival Research**
Parallel Sessions, Research Fora

17:00-18:00 CEST Virtual Social Activities

Thursday, 27th May 2021

09:00-10:30 CEST Symposium 3: **Editors' Panel: Novel Approaches to Accounting Research**
Parallel Sessions, Research Fora

10:30-11:00 CEST Break

11:00-12:30 CEST Symposium 4: **EAR: Innovative Data in Management Accounting**
Parallel Sessions, Research Fora

12:30-13:30 CEST Lunch Break

13:30-15:00 CEST Symposium 5: **IMA: Management Accounting Revolution Through Digital Transformation: Threat or Opportunity?**
Parallel Sessions, Research Fora

15:00-15:30 CEST Break

15:30-17:00 CEST Symposium 6: **Diversity Roundtable: Diversity in the Accounting Academy**
Parallel Sessions, Research Fora

17:00-18:00 CEST Virtual Social Activities

Friday, 28th May 2021

09:00-10:30 CEST Symposium 7: **EFRAG: Connecting Financial and Non- Financial Reporting: Intangibles and Value Creation**
Parallel Sessions, Research Fora

10:30-11:00 CEST Break

11:00-12:30 CEST Symposium 8: **ICAEW: International Standards - Language Challenges**
Parallel Sessions, Research Fora

12:30-13:30 CEST Lunch Break

13:30-15:00 CEST Symposium 9: **Education Committee: The Future of Accounting Education: Strategising for a New Decade**
Parallel Sessions, Research Fora

15:00-16:00 CEST EAA General Assembly

SOCIAL EVENTS 2021

Dear EAA member,

We offer some relaxing yoga and pilates sessions during congress breaks. Join in alone or with your colleagues to benefit from these exercises to stay more focused during our events!

EAA ARC Desk and Lounge

Come to the EAA Lounge to meet the Accounting Resource Centre (ARC) colleagues at the ARC Desk. We are there to answer any questions you may have about our platform. We are also there to take your name should you wish to respond to the **EAA Get Involved!** initiative.

In this Zoom meeting we also offer the possibility to “book” a private room for a maximum of one hour at a time. In the in-person setting, you would take a break from the program to talk with co-authors, catchup with old friends, debrief about the presentation, etc. Instead, you can come to this online space and the ARC colleagues will assign you a private breakout room where you can have a private conversation.

Wednesday, 26 May 2021 - 17:00-18:00 CEST

Hopwood awards ceremony

Come and join us in congratulating the awardees of 2021!

Thursday, 27 May 2021 - 17:00-18:00 CEST

EAA in the Mix - Recipe

We take lifelong learning seriously! Join us to learn how to mix the **personalized EAA Congress 2021 cocktail**, in alcoholic and virgin versions, from a GOAT Chelsea mixologist (<https://goatchelsea.com/>). The list of ingredients that you need to procure is short and simple, we promise!

Please see below the ingredients for the Santa Fe cocktail.

Santa Fe

50ml tequila

1 lime

25ml pineapple juice

1 egg (or aquafaba if vegan)

1 chilli pepper (if you like spice!)

Smokey whiskey (only if you have some in the cupboard already - we will use a few teaspoons)

15ml sugar syrup (mix equal parts castor sugar and water)

1 whole nutmeg and grater

Santa Fe non-alcoholic

50ml Mockingbird Spirit

1 lime

25ml pineapple juice

1 egg (or aquafaba if vegan or pregnant)

1 chilli pepper (if you like spice!)

15ml sugar syrup (mix equal parts castor and water)

1 whole nutmeg and grater



EAA Hidden Talents

Curious about what talents might be hidden in the EAA community? Join us with your cocktail in hand as we spotlight recorded performances by your colleagues. There will be polling, chatting, awards to "take home", and a good time all around!

Friday, 28 May 2021 - 12:30-13:30 CEST

Best paper and best reviewer awards ceremony

Please join us in congratulating the recipients of the European Accounting Association awards for 2021.

PHD FORUM 2021

Tuesday, 25th May 2021 - 14:00-16:00

The **EAA PhD Forum**, launched in 2013, is an initiative of the EAA to help and promote PhD students in accounting. The PhD Forum is a great opportunity for **research master students, PhD students** as well as for **Assistant Professors** or **Lecturers in Accounting** who do not have a permanent position yet, or **Postdocs** in Accounting to network and gain insight into academic accounting research and its environment through the speakers. The Forum, which is open to PhD students pursuing research in any topic areas (financial accounting, managerial accounting, audit, tax, etc.) and using any research method (analytical modelling, behavioural, case study, empirical-archival, etc.) related to the EAA, may also provide information as to how to establish contacts for entering the job market.

Objectives

1. To complement EAA's offering in terms of doctoral education and emerging scholar promotion;
2. To foster networking of doctoral students with established scholars and each other;
3. To increase the visibility of EAA and its Accounting Research Center (ARC) within the community of doctoral students.

Agenda

14:00 - 15:00 Plenary Session: The Editorial Review Process

- Moderator: **Martin JACOB**, WHU - Otto Beisheim School of Management, Associate Editor, European Accounting Review
- **Christian LAUX**, WU Vienna, Editorial Board, The Accounting Review
- **Hervé STOLOWY**, HEC Paris, Past Editor European Accounting Review (2016-2019)
- **Alan WEBB**, University of Waterloo, Editor-in-Chief, Contemporary Accounting

15:00 - 16:00 Breakout sessions

1. Designing and Analyzing Quasi-Experiments in Field Settings
Khim KELLY, University of Central Florida
2. Sustainability Research in Accounting
Michelle RODRIGUE - Plastic bans, climate change, food security...:
Developing accounting research that contributes to tackle sustainable development challenges
3. Recent Trends in Analytical Research
Xu JIANG, Duke University
4. Structural Estimation in Accounting Research
Matthias BREUER, Columbia Business School

Additional videos on the activities by the EAA will be uploaded on the PhD Forum's homepage.

IFRS FOUNDATION EVENTS

IFRS Foundation Workshop: Third Agenda Consultation

Wednesday 26 May – 11.00-12.00 CEST

Presenters: Ann Tarca IASB Member, Anne McGeachin IASB Technical Staff and Ana Simpson IASB Technical Staff

This workshop will provide an overview of the Third Agenda Consultation.

The objective of the Agenda Consultation is to seek feedback on: 1) the strategic direction and balance of the IASB's work; 2) the criteria for assessing the priority of financial reporting issues; and 3) the priority of financial reporting issues that could be added to the work plan.

In March 2021 the IASB published Request for Information for public comment. The comment period will end on 27 September. It will allow Andreas Barckow who joins the IASB as Chair from July 2021 to be involved in determining the Board's priorities from 2022 to 2026.

The session will be interactive and should be useful for people engaged in teaching IFRS Standards and those conducting research about the impact of IFRS Standards.

IFRS Foundation Update

Thursday 27 May - 9.00-10.30 CEST

Presenters: Ann Tarca IASB Member, Anne McGeachin IASB Technical Staff and Ana Simpson IASB Technical Staff

This session will give participants an opportunity to hear about recent developments in projects on the IASB's standard setting and research agendas. The session will be structured in three sections: 1) Updates on two of the IASB's major projects – Targeted Standards Level Review and Management Commentary – for which we are looking to obtain feedback from academics on the IASB's preliminary views; 2) Update on other current work of the IASB – Primary Financial Statements, Goodwill and Impairment, Extractive Activities, Agenda Consultation, Business Combinations under Common Control and Rate Regulated Activities – aimed at those who are teaching and conducting related research; and 3) Other updates – Post-implementation Review of IFRS 10 *Consolidated Financial Statements*, IFRS 11 *Joint Arrangements* and IFRS 12 *Disclosure of Interests in Other Entities*, Post-implementation Review of IFRS 9 *Financial Instruments - Classification and Measurement* and the IASB's response to Covid-19. We will provide an overview of the project decisions to date and engage in dialogue with the audience to explore their views of the proposals.

CLASSROOM SESSION

Wednesday, 26th May – 13.30 – 15.00 CEST

INTEGRATING DATA ANALYTICS INTO YOUR ACCOUNTING COURSES USING POWER BI

Professors Guido L. Geerts (University of Delaware) and Gail Hoover King (Washburn University) will lead a practical classroom session during this year's annual virtual congress on 'Integrating Data Analytics into Your Accounting Courses Using Power BI'.

This workshop provides information on how to integrate data analytics into your accounting course through a hands-on introduction to Microsoft Power BI, a business intelligence/data analytics tool developed with Excel users in mind.

First, we will discuss what Self-Service Business Intelligence tools are and introduce the Data Process Chain—the different phases in a data analytics project.

Second, through a hands-on exercise, using Power BI, you will learn:

- How to visualize data
- How to analyze specific data relationships
- How to look at the same data from different perspectives
- How to build interactive reports
- How to drill-down into data

Third, we will share some of our experiences regarding the integration of data analytics into our accounting classes. Issues we will address include the "Where in the accounting curriculum should we teach data analytics" and "How many tools should we teach and in what depth". We will also discuss what we have learned about the knowledge base students need and scaffolding techniques that allow them to build the knowledge and skill sets needed to apply the data analytics process chain.

Biographies



Guido L. Geerts is a professor of accounting and EY Faculty Scholar at the Lerner College of Business, University of Delaware, where he teaches accounting information systems and data analytics. He received a Ph.D. in accounting information systems from the Free University of Brussels, Belgium in 1993. Guido has published more than twenty articles in accounting and information systems journals. He has received numerous teaching, research, and service awards, including the 2015 University of Delaware's Excellence in Teaching Award and the 2018 American Accounting Association Outstanding Service Award. Guido is the former chair of the Technology Task Force for the Pathways Commission Recommendation 4 (Curriculum and Pedagogy) and currently serves as a Trustee on the AICPA Foundation Board.



Gail Hoover King is a visiting professor for the School of Business at Washburn University where she teaches the Foundations of Data Analysis course. She received her doctorate from the University of Northern Illinois School of Business, in Business Education with concentration in finance. Her research focuses on learning, assessment and curriculum. She has received numerous teaching and service awards, including the *2017 Jim Bulloch Award for Innovations in Management Accounting Education* sponsored by the IMA, *2017 Mark Chain Innovation in Graduate*

Teaching Award from the AICPA/Federation of Schools of Accountancy, and *2016 Bea Sanders/AICPA Innovation in Teaching Award* Honorable Mention. She has been recognized for her service to the American Accounting Association receiving the *2014 American Accounting Outstanding Service* award and the *2019 Hall of Honors Award* from the Teaching Learning and Curriculum Section.

SYMPOSIUM PROGRAMME

SYMPOSIUM 1

ACCOUNTING IN EUROPE - THE FUTURE OF CORPORATE REPORTING

Wednesday 26 May 13:30-15:00 CEST

Corporate reporting has developed to a dynamic field in recent years. Several new reporting requirements have been introduced, standards and nonbinding guidelines been issued resulting in a complex reporting arena with overlapping and sometimes conflicting reporting principles. Regulators increasingly use corporate reporting regulation as a means to influence decisions in firms.

While it is widely accepted that financial statements are not sufficient to meet the information needs of investors, several forms of narrative reports have emerged. Management reports traditionally focus on financial disclosures, but increasingly contain nonfinancial information as well, either voluntarily or due to regulations such as the European CSR Directive (2014/95/EU), which also contributed to the continuing global growth of CSR reporting. Moreover, integrated reporting is argued to be a suitable approach to report on both financial and nonfinancial performance.

Management reports, CSR or sustainability reports and integrated reports contain primarily narrative information, which is sometimes less standardized, qualitative, and often nonfinancial. They therefore offer more scope of discretion creating a demand for external assurance to enhance credibility. Despite harmonization efforts, cross-national differences in nonfinancial reporting and other issues remain.

With the ongoing special issue of Accounting in Europe aimed at stimulating the debate about the status quo and future directions of corporate reporting, this symposium will bring together international academic and practitioner perspectives and insights on the challenges, recent developments, emerging trends and opportunities in the nonfinancial reporting sphere.

Chair:



Charles H. Cho is Professor of Accounting and the Erivan K. Haub Chair in Business & Sustainability at the Schulich School of Business, York University. His research interests include Social and Environmental Accounting; Corporate Social Responsibility (CSR); and Accounting and the Public Interest. He is currently a member of the Stakeholder Reporting Committee (CRC) of the European Accounting Association (EAA).

Panelists:



Cristina Balan is a GRI-certified sustainability reporting consultant, PECB-certified ISO 20400 Lead Sustainable Procurement Manager, ISO 20121 Lead Implementer and Accountability-Certified Sustainability Assurance Practitioner. Her areas of expertise include non-financial/ sustainability reporting, stakeholder engagement, sustainability assurance (AA1000 Standards), sustainable procurement and sustainable events. Cristina also serves as a member of one of the GRI's

governance bodies, the Due Process Oversight Committee (DPOC).



Peter Kajüter is Professor and Chair of International Accounting at the University of Münster. His research interests include international financial reporting, comparative cross-national studies in accounting, risk management and corporate governance and cost accounting and management. He is currently a member of the Stakeholder Reporting Committee (CRC) of the European Accounting Association (EAA).



Giovanna Michelon is Professor of Accounting at the School of Accounting and Finance at the University of Bristol. Her research interests include sustainability accounting and reporting, corporate governance and corporate social responsibility, and corporate disclosure.



Riccardo Stacchezzini is Associate Professor of Accounting at the University of Verona (Italy), where he currently is the Coordinator of the master's degree in "Business Administration and Corporate Law". His research areas are accounting, accountability, and corporate governance, being involved in various research projects on corporate reporting. He is currently a member of the Stakeholder Reporting Committee (CRC) of the European Accounting Association (EAA).

SYMPOSIUM 2

AUDIT ANALYTICS – DATA COLLECTION FOR ARCHIVAL RESEARCH

Wednesday 26 May 15:30-17:00 CEST

This symposium will explore the challenges and opportunities with data collection and availability for archival research. Panelists will discuss the importance of accurate, comprehensive, and comparable data throughout Europe to create reliable and compelling research.

Historically, barriers to data collection have made comprehensive research more difficult. Researchers were forced to either collect information by hand or rely on the completion of surveys

to conduct large scale analyses. This resulted in fewer papers that assessed full populations and cross-jurisdictional populations.

With cross-jurisdictional regulations and the proliferation of data services, large-scale analyses have become both more important and more accessible. The future of academic research is promising, but it will be important for researchers to understand where to find data, the methodologies of compiled data and their limitations, and the impact academic research can have on policy decisions.

Join us as we discuss the creation of databases that are both descriptive and universal, the importance of accessible and reliable data, and the role and responsibility of academic archival research in policy development.

Biographies



Ann Vanstraelen is Full Professor of Accounting and Assurance Services at Maastricht University. She served as Head of the department of Accounting and Information Management from 2016-2020. She earned her PhD at the University of Antwerp. Her research interests relate to the broad field of auditing and assurance services, governance, corporate reporting and disclosure, with a specific focus on the quality of accounting and auditing practices. She has been involved in several research projects including commissioned research by ACCA, IFAC and the European Commission. Ann Vanstraelen has published in journals including *The Accounting Review*, *Contemporary Accounting Research*, *Review of Accounting Studies*, *Auditing: A Journal of Practice and Theory*, *European Accounting Review*, *Journal of Accounting, Auditing and Finance*, and *Accounting and Business Research*.

She serves as an editor of **Auditing: A Journal of Practice and Theory** and is member of several editorial boards. Ann Vanstraelen is actively involved in the European Accounting Association (EAA) in various functions. She was the chair of the organizing committee of the 2016 EAA Conference in Maastricht. She was a visiting professor at KULeuven, London School of Economics, Stanford University, and University of New South Wales.



Derryck Coleman is the Director of Research Analytics at Audit Analytics, an independent provider of regulatory, disclosure, and governance data. As Director, Derryck leads a team of analysts and is primarily responsible for generating content and reports with a focus on corporate reporting and audit quality.

With nearly a decade of experience working with accounting data and analytics, Derryck has authored several reports on topics ranging from non-GAAP financial reporting to audit and auditor-related matters. Derryck has been invited to speak about numerous accounting topics at several events and has become an invaluable resource for many professionals across the industry.

Derryck holds an MS in Accounting from Bryant University and a BS from Rhode Island College.



Beatriz García Osma is Professor of Accounting at Universidad Carlos III de Madrid, Benjamin Meaker Distinguished Visiting Professor at the University of Bristol, Visiting Professor at Stockholm School of Economics, and Research Fellow at the European Corporate Governance Institute (ECGI). She obtained her PhD

from Lancaster University, where she was also a Marie Curie pre- and post-doctoral fellow. Her research focuses on the areas of corporate governance, earnings quality and the links between accounting information and capital markets. She has published in leading journals and participated in several pan-European research projects. She teaches postgraduate and undergraduate courses on financial reporting, and financial statements analysis and valuation.

She is currently editor-in-chief of *European Accounting Review* and member of the editorial boards of several Journals. She has been a member of the EAA Board since 2014 and in the past, she was a member of the EAA Management Committee and co-Chair of the European Accounting Association (EAA) Doctoral Colloquium.



Jeremy Jennings is a UK Chartered Accountant with forty years professional experience with Arthur Andersen until 2002 and EY until his retirement at the end of 2016.

For the past 26 years he has been based in Brussels working exclusively on regulatory and policy issues impacting the EU accounting profession. He was Andersen's Head of Public Affairs in Brussels until 2002 and was EY's Regulatory & Public Policy Leader for EMEIA from 2005 until 2016.

From 2003 until 2011, Jeremy was Chairman of the European Contact Group (ECG) which represents the policy views of the six largest international accounting networks in Europe. During this period he led the large firms' contribution to the development of the Statutory Audit Directive of 2006 and for most of the amending legislation adopted in 2014. He continued as the EY lead on the ECG until the end of 2016.

He is Chairman of Professional Accountants in Belgium which represents members from five of the largest UK and Irish professional associations who are resident in Belgium.

Until mid-2013 he was both a Member of the Council and a Member of the Board of the Institute of Chartered Accountants in England & Wales.

Jeremy now runs his own boutique consultancy, Regulatory Solutions but continues to be active in the wider Belgian' community and a senior consultant to Audit Analytics. In 2019 he took over as President of the Community Help Service, a mental health facility that comprises a 24/7 confidential Help Line for English-speaking people living in Belgium as well as a separate team of nineteen psychologists, psychiatrists and psychotherapists providing services to the international community living in Belgium.

He was awarded an OBE in the millennium New Year's Honours for services to British/Belgian relations.



Dr. Jacob Justus Leidner, CFA is a postdoctoral researcher at the Chair of Financial Accounting, Auditing, and Consulting at the University of Würzburg. He was a Visiting Scholar at the University of Tennessee, Knoxville in 2017.

Jacob primarily uses archival methods to address topics involving: auditing; corporate governance; financial reporting quality; the SEC filing review process. He has many years of experience in hand-collecting data and has in-depth knowledge of a variety of databases, including Audit Analytics Europe. Jacob has presented his

research at several conferences around the world. His research is published in *Business Administration Review* and *International Journal of Auditing*, and he contributes to an online column of *WirtschaftsWoche*, one of the largest weekly business magazines in Germany.

Jacob also earned the Chartered Financial Analyst® designation in 2015 and is a member of the German Advocacy Committee of the CFA Society Germany e. V. Therefore, he also provides insights into the perspectives of European investment professionals.

SYMPOSIUM 3

EDITORS' PANEL – NOVEL APPROACHES TO ACCOUNTING RESEARCH

Thursday 27 May 9:00-10:30 CEST

Editors from the following journals will join the panel to discuss current and future developments in our discipline and how we can all contribute to its advancement: *Accounting Forum*, *Accounting in Europe*, *Accounting Organizations and Society*, *Critical Perspectives on Accounting*, *European Accounting Review*, *Management Accounting Research*, *The Accounting Review*.

Biographies



Ileana Steccolini is a Professor of Accounting at Essex Business School. She held previous positions at Newcastle University and Bocconi University and was a visiting scholar at the University of Sydney, the University of Edinburgh, RMIT Melbourne, Università della Svizzera Italiana, Getulio Vargas Foundation. Her expertise develops at the interface among accounting and public administration and management. She has published on public sector accounting, budgeting, performance management and accountability, reform and change processes, governmental financial resilience, inclusion, participation, and gender in public services. She is the chair and founder of the Accounting and Accountability Special Interest Group within the International Research Society of Public Management, the Chair of the Standing Scientific Committee of the European Accounting Association, and a member of the IRSPM board. She is a member of the Italian Public Sector Accounting Standard Board and of the advisory board of CIPFA International. She is Joint editor of *Financial Accountability and Management* and serves/d in the editorial boards of *Public Administration Review*, *Accounting, Auditing and Accountability Journal*, *Qualitative Research in Accounting and Management*, the *Journal of Public Budgeting Accounting and Financial Management*, and the *Journal of Government and Nonprofit Accounting*.



Araceli Mora is a full professor in Accounting and Finance at the University of Valencia (Spain). She is the editor of *Accounting in Europe* for the period 2018-2021. She has been a faculty member of the main European research projects on international accounting regulation financed by the EC, a member of the first EAA-Financial Reporting Standard Committee and an EFRAG-TEG member for the period 2009-2015. She is currently a member of the EFRAG Academic Panel.



Beatriz García Osma is Professor of Accounting at Universidad Carlos III de Madrid, Research Fellow at the European Corporate Governance Institute (ECGI), and Benjamin Meaker Distinguished Visiting Professor at the University of Bristol. She obtained her PhD from Lancaster University, where she was also a Marie Curie pre- and post-doctoral fellow. Her research focuses on the areas of corporate governance, earnings quality and the links between accounting information and capital markets. She has published in leading journals and participated in several pan-European research projects. She teaches postgraduate and undergraduate courses on financial reporting, and financial statements analysis and valuation. She was the co-Chair of the European Accounting Association (EAA) Doctoral Colloquium and organizes an International Accounting Symposium directed at doctoral students and early stage faculty since 2005.

She is currently editor-in-chief of *European Accounting Review (EAR)* and member of the editorial boards of several Journals. She has been a member of the EAA Board since 2014, as the representative of Spain (two terms) and now as editor of EAR. She is a past editor of the *Spanish Journal of Finance and Accounting* and was a member of the EAA Management Committee between 2014 and 2017.

Her research is available on: [SSRN](#); [RePEC](#); [Dialnet](#); [UC3M Webpage](#)



Giovanna Michelon is Professor of Accounting at the University of Bristol. She obtained her PhD from the University of Padova. Broadly speaking, her research interests are in the field of sustainability accounting and reporting, while her published work has focused on the governance process and systems that underpin corporate actions and accountability on sustainability issues, as well as on the role that sustainability information plays in capital markets. Giovanna has more than 40 publications in leading academic journals such as, among others, the *Accounting, Organizations and Society*, *European Accounting Review*, *Accounting Auditing and Accountability Journal*, and *Journal of Business Ethics*. Highly engaged with both the academic community and practitioners, she is currently Editor of *Accounting Forum*, where she advocates and promotes the diversity of interests and epistemologies in accounting research and also serves on the editorial board of several Journals. She is Chair of the *EAA Virtual Activities Committee*, and a member of the *EAA Management Committee* and *EAA Publications Committee*. She is also a Council member of the *Centre for Social and Environmental Accounting Research* (University of St. Andrews) and Chair of the *ACCA Global Forum for Governance, Risk and Performance* where she helps setting the research agenda of this professional body in the fields of corporate governance and risk management.



Bino Catasús is the Chair in Accounting at Stockholm Business School, Stockholm University. He is one of the associate editors for *Critical Perspectives on Accounting*. Bino's research could be labelled interdisciplinary, and he has published in several subfields of accounting.



Keith Robson is Professor of Accounting at HEC, Paris, where he has been employed since 2014. Previously, he held positions at Cardiff University, Manchester University and UMIST. Keith has published extensively on the construction and implementation of performance measurement systems, management control in pharmaceutical companies and bio-technology incubators, socio-political studies of the development of accounting regulation, studies of the profession, audit firms and professionalization, and auditing methodologies. He has published in accounting and management journals, such as *Accounting and Business Research*; *Accounting, Organizations and Society*; *Contemporary Accounting Research*; *Management Accounting Research*; *Human Relations*; *Organization and Research in the Sociology of Organizations* and has provided service on the Editorial Boards of *Abacus*; *Accounting, Auditing and Accountability Journal*; *Journal of Accounting and Organizational Change*, and *Critical Perspectives on Accounting*. Keith was co-organizer of the Doctoral Colloquium of the European Accounting Association, where he has also served as Faculty. He is currently Editor-in-Chief of *Accounting, Organizations and Society*.



W. Robert Knechel, PhD is the Frederick E. Fisher Eminent Scholar in Accounting at the University of Florida, Gainesville, Florida. He is the Director of the International Accounting and Auditing Center (IAAC) located within the Fisher School of Accounting. Robert holds appointments at the University of Auckland as a Professor of Accounting Research and University of New South Wales as a Professor of Auditing. He was a member of the Standing Advisory Group (SAG) to the *Public Company Accounting Oversight Board (PCAOB)* in the US and is on the Board of the *Foundation for Audit Research* in the Netherlands. He is currently the Senior Editor of *The Accounting Review*. He has previously served as the Senior Editor of *Auditing: A Journal of Practice & Theory* from 2011 through 2014. Robert's research has been regularly published in a number of leading journals including *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *Accounting Organizations and Society*, and *Auditing: A Journal of Practice & Theory*. He was honored with the 2015 Outstanding Educator in Auditing Award given by the Auditing Section of the American Accounting Association and received an Honorary Doctorate from BI Business School in Oslo, Norway.



Professor Wim A Van der Stede, PhD, is the CIMA Professor of Accounting & Financial Management at the London School of Economics, where he is also Head of Department since 2012. Wim's research interests primarily focus on the study and teaching of performance measurement, evaluation, and incentives. Wim has published in several academic and practitioner journals in these areas and is an author of the leading text on Management Control Systems. Wim has won several awards for his research, as well as for his teaching, including the AAA Notable Contribution to Management Accounting Literature Award (twice) and the AAA Outstanding International Educator Award. Wim was the President of the Management Accounting Section of the American Accounting Association (AAA), Chair of the Publications Committee of the European Accounting Association (EAA), and served on the AAA Board as a Director (International). Wim is on the Editorial Board of a dozen journals and is currently the Editor-in-Chief of his field's premier journal, *Management Accounting Research*. Wim appears regularly at academic and practitioner conferences around the world as a keynote speaker, panellist, presenter or discussant,

including for CFOs, controllers and a range of financial professionals. Wim is the author or co-author of about 30 cases which are used in classrooms around the world.

Wim's webpage can be found at <http://www.lse.ac.uk/accounting/people/academic-faculty/wim-a-van-der-stede> and his LinkedIn page at <https://www.linkedin.com/in/wimavanderstede>.

SYMPOSIUM 4

EUROPEAN ACCOUNTING REVIEW - INNOVATIVE DATA IN MANAGEMENT ACCOUNTING

Thursday 27th May 2021, 11.00-12.30 CEST

Chair: Melissa Martin

Panelists:

David Smith

Matthias D. Mahlendorf

In this panel session, we will discuss how new data sources such as textual information from the web, satellite data, data on employee behavior and more can inform management accounting research and practice.

Biographies



Melissa Martin joined the faculty of the University of Illinois – Chicago in fall 2015. Prior to her employment with UIC, she served on faculty at both Rice University and Arizona State University. Melissa's research interests focus on executive compensation and control systems using both field and archival data. She received her PhD in business from the University of Southern California and attended Texas A&M University where she received a MS in finance and a BBA in accounting. Melissa has taught both MBA and undergraduate students in both core managerial accounting as well as control systems electives in addition to teaching executive education. Prior to her academic career, Melissa worked with Deloitte & Touche and pursued entrepreneurial endeavors.



David Smith is Dean of the School of Accounting, Information Systems, and Supply Chain at RMIT University. He has previously held professorial appointments at the University of Queensland and Monash University. David has published in leading journals including Accounting, Organizations and Society, Management Accounting Research, Accounting, Auditing and Accountability Journal, Behavioral Research in Accounting, and Journal of Accounting Literature. He is an Editor at Behavioral Research in Accounting and Accounting and Finance. He also serves as a member of a number of editorial boards, including the following ABDC A*-ranked journals: Accounting, Organizations and Society, Contemporary Accounting Research, and Management Accounting Research. David is a former member of the board of directors of the Accounting and Finance Association of Australia and New Zealand (AFAANZ) and was a former chair of the Chartered Institute of Management Accountants (CIMA) Centre of Excellence Australasia panel.



Matthias D. Mahlendorf is Professor of Managerial Accounting. He is interested in the areas of performance measurement, dynamic target updating and incentives, data analytics and the digital transformation of management control. He is associate editor of *European Accounting Review* and member of the editorial board of *Accounting, Organisations and Society* and serves as a reviewer for *The Accounting Review*, *Journal of Accounting Research*, *Management Science* and other journals. He has taught EMBA, MBA, and Master of Applied Data Science students on topics such as management accounting, strategy execution, and restructuring.

SYMPOSIUM 5

IMA - MANAGEMENT ACCOUNTING REVOLUTION THROUGH DIGITAL TRANSFORMATION: THREAT OR OPPORTUNITY?

Thursday 27th May 2021, 13:30-15:00 CEST

New technologies are increasingly being adopted by companies, but many of the implementation initiatives have not succeeded or have not generated the promised returns. One of the main reasons for these effects may be ascribed to the fact that companies are too focused on technologies rather than on the digital transformation needed to solve business problems and on the organizational change that this transformation requires. This organizational change cannot happen without a rethinking of the management accounting mechanisms, competencies and roles. The objective of this symposium is to provide a room to debate about the threats and opportunities that management accounting is facing and to illustrate innovations that contribute to improving the relationship with the customers and the organization of core operating processes as well as the management of new digital business models.

Without aiming at completeness, some of the key points to address are:

- Data analytics to manage and monitor the relationship with the customers;
- Performance measurement and management of digital businesses;
- Data governance, visualization and storytelling for financial communication;
- Business acumen to enhance the value of management accounting in organizations;
- Critical thinking to support big data analysis and interpretation.

Chair



Angelo Ditillo

Bocconi University, Italy

Panellists



Paul Juras

Global Chair of IMA, Vander Wolk Professor of Management Accounting and Operational Performance at Babson College, USA



Jodie Moll

Associate Professor at the Queensland University of Technology, Australia.
Honorary Reader, Alliance Manchester Business School, UK



Paolo Quattrone

Professor of Accounting, Governance & Society, Alliance Manchester Business School, UK



Miklos A. Vasarhelyi

KPMG Distinguished Professor of Accounting Information Systems and Director of the Rutgers Accounting Research Center (RARC) & Continuous Auditing and Reporting Laboratory (CARLAB) at Rutgers University, US

SYMPOSIUM 6

DIVERSITY ROUNDTABLE – DIVERSITY IN THE ACCOUNTING ACADEMY

Thursday 27th May 2021, 15:30-17:00 CEST

While academic and professional institutions are actively working towards enhancing #diversity in all its forms including gender, race, ethnicity, sexual orientation, physical ability, religion, socio-economic background, and age, there is still a long way to go. What does #diversity mean for the EAA and its members, and how relevant are these developments to their day-to-day activities?

This Roundtable Conversation provides an opportunity for EAA members to reflect on diversity in the accounting academy and beyond. How can we create space for discussing and acting upon Diversity and Equity (D&E) among EAA members? What steps can we each take to discuss and disseminate D&E research and its implications?

This Roundtable Conversation launches a virtual platform for engagement with EAA members on diversity and aims to better understand what actions the EAA could take to foster D&E.

Join our speakers (Mercy Denedo, Collins Gyakari Ntim, Sarah Lauwo, and Philippe Lassou) for this virtual Roundtable Conversation as we discuss diversity-related research and experiences of accounting academics. An open, inclusive and informal conversation will follow to further discuss how we can collectively achieve things rather than “just” thinking and talking about D&E in the accounting academy.

This Roundtable Conversation is the first event organized by the newly established #Diversity working group within the EAA Virtual Activities Committee (VAC). The EAA #Diversity VAC aims to create opportunities to talk about diversity and equity, raise awareness and take action on promoting diversity among EAA members, encourage a diverse community and support research on diversity.

We thank the speakers and the EAA for their support, and we look forward to welcoming you to this Roundtable Conversation.

[Alessandro Ghio](#)

[Charles Cho](#)

[Ekaete Efretuei](#)

[Elisavet Mantzari](#)

[Irma Malafronte](#)

[Giovanna Michelin](#)

[Yasemin Zengin-Karaibrahimoğlu](#)

Speakers



Mercy is an Assistant Professor at Durham University. Her research interest focuses on interdisciplinary studies on accountability in relation to human rights, corporate social responsibility, counter accounting, stakeholders’ engagement and sustainable development.

Mercy Denedo
Durham University



Collins is the Deputy Head of School (Research & Enterprise) and a Professor of Accounting within the Business School at the University of Southampton. He is known internationally for his research in accounting, finance, governance, and development, especially governance (corporate governance and financial reporting), accountability and ethics (social and environmental accounting – corporate social responsibility) and finance (corporate finance – market-based accounting research and financial economics – development finance).

Collins Gyakari Ntim
University of Southampton



Sarah is a Senior Lecturer of Accounting in the Institute of Management Studies. She has over 20 years of management and teaching experience in universities in the UK and Africa. Sarah's research utilises sociological theories to explore the dynamics of social accounting, specifically to provide an understanding as to why CSR reporting has been done the way it is now and possible ways of doing it differently to create possibility for voicing marginalised social groups and discourses.

Sarah Lauwo,
Goldsmiths – University of London



Philippe is an Associate Professor at the University of Guelph. Philippe's current research projects are in (1) Francophone accounting, (2) link/interplay between accounting, governance and development in developing countries and disadvantaged communities, and (3) IFRS and development. His theoretical and methodological perspectives are problem-centric and are associated with the wider political economy, institutional theory, neo-patrimonialism, and North-South relations.

Philippe Lassou
University of Guelph

Conveners



Charles is Professor of Accounting and the Erivan K. Haub Chair in Business & Sustainability at the Schulich School of Business, York University. His research interests include Social and Environmental Accounting; Corporate Social Responsibility (CSR); and Accounting and the Public Interest.

Charles H. Cho
Schulich School of Business
York University



Yasemin is an Assistant Professor in accounting at the University of Groningen. Yasemin's research area of interest is on the effects of regulatory changes in auditing, financial reporting, and corporate governance on organizational outcomes.

Yasemin Zengin-Karaibrahimoglu
University of Groningen

SYMPOSIUM 7

EFRAG – CONNECTING FINANCIAL AND NON-FINANCIAL REPORTING: INTANGIBLES AND VALUE CREATION

Friday 28 May 2021, 9:00-10:30 CEST

In an economy in which intangibles are the main components of many company's business models, it has been argued that current financial reporting requirements are insufficient in providing sufficient relevant and comparable information to the primary users of financial statements.

EFRAG's research project on *Better Information on Intangibles* investigates possible ways to improve the financial information that companies report in their financial statements, notes to financial statements and management commentary on intangibles. The project considers both those intangibles that would meet the definition of an asset as those that would not, for example, because they are not controlled by the management.

More broadly, when considering also the ESG and future-oriented perspective, intangibles encompass organisational capital, human capital and relational and reputational capital, which represent the main sources of the organisation's value creation currently and in the future, both individually and by virtue of their dynamic interrelations.

The EFRAG European Lab Project Task Force on Preparatory work for the elaboration of EU non-financial reporting standards (PTF) published its report *Proposals for a Relevant and Dynamic EU Sustainability Reporting Standard-Setting* early March 2021. It proposes as one of the building blocks acknowledging the importance of intangibles in sustainability reporting. The role of intangibles which are not reflected through financial reporting and which are key to the development of businesses and to their processes of sustainable value creation should be emphasised in sustainability reporting. The PTF proposes that the European Standard Setter should consider introducing in its standard-setting process intangibles as a key dimension of sustainable company development on the therefore sustainability reporting.

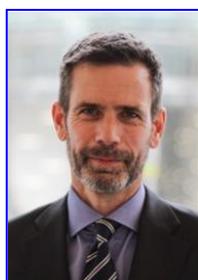
The IASB is currently consulting on projects it should include on its agenda for the coming years. One of the projects it is proposing is a project on intangible assets. Also, the IASB is revising its *Management Commentary* practice statement, aiming to provide primary users of financial reports—existing and potential investors, lenders and other creditors—with information that is useful in assessing the prospects for future net cash inflows to the entity and management's stewardship of the entity's economic resources. The revised practice statement will include a discussion of the long-term drivers of the entity's success and of its risks as well as of trends and factors in the external environment that can affect the entity.

The symposium will discuss intangibles both from a financial reporting as a non-financial reporting perspective, their linkage and their contribution to reporting on value creation. What are the borders and how can they be bridged? What reporting needs do investors and a wider range of stakeholders interested in sustainability reporting have and how can they best be met? What information needs should be dealt with in the financial statements and the management commentary and what issues should be considered in other reports or ways of providing information. How should the issues related to financial reporting be addressed (e.g. revision of IAS 38 Intangible Assets and/or the requirements related to the management commentary)? How can academics help?

Involving as speakers:

- **Nick Anderson**, IASB Board member

- **Patrick de Cambourg**, Chair EFRAG European Lab Project Task Force on preparatory work for the elaboration for EU non-financial reporting standards; EFRAG Board member, President French Standard Setter ANC
- **Chiara Del Prete**, EFRAG TEG Chairwoman and Chair of the EFRAG Advisory Panel on Intangibles
- **Begoña Giner**, Professor of Accounting and Finance, University of Valencia, Chair EAA Stakeholder Reporting Committee, member EFRAG European Lab Project Task Force on preparatory work for the elaboration for EU non-financial reporting standards
- **Peter Sampers**, Professor of Financial Accounting Maastricht University, former EFRAG Board member and Chairman of the Dutch Standard Setter RJ and former Senior Accounting Officer DSM
- **Saskia Slomp**, EFRAG CEO
- **Jed Wrigley**, Senior Advisor for Eight Roads, member EFRAG User Panel, former EFRAG TEG member



Nick Anderson was appointed as a member of the International Accounting Standards Board in 2017. Nick's background is in investing rather than accounting with over 30 years of practical experience, mainly as a buy-side investor during which time he used and supported the development of high-quality financial reporting. Prior to joining the Board, Nick worked at Janus Henderson, Insight Investment and Schroders.

Nick was a member of the UK Accounting Standards Board from 2007 to 2013 and a founding member of the Corporate Reporting Users' Forum (CRUF).



Since March 2015, **Patrick de Cambourg** has been President of the Autorité des normes comptables (ANC), the French accounting standard-setting Public Authority. As such, he is also a member of the Board of the Autorité des marchés financiers (AMF), the Board of the Autorité de contrôle prudentiel et de Résolution (ACPR), the Board of the CNOCP, the consultative body for public accounting standards and member of the Haut Conseil de Stabilité Financière.

Patrick is also a member of the EFRAG Board. Since September 2020 he chairs the Project Task Force on preparatory work for the elaboration of possible EU non-financial reporting standards established by EFRAG following the mandate to EFRAG by EVP Dombrovskis.

Patrick, a graduate from Sciences Po Paris, holds degrees in public and business law and is bachelor's in arts. As chartered accountant and auditor, he has spent his entire career within the Mazars Group, successively as junior, manager, and partner. He became President of Mazars in 1983. In 1995, he was appointed Chairman of the Management Board of the newly created international partnership, and in 2012 he became Chairman of the Supervisory Board. Since late 2014, he has been Honorary President of the Mazars Group.



Chiara Del Prete has been appointed EFRAG TEG Chairwoman from 1 April 2019.

She has been a partner at Mazars from October 2016 to March 2019, advising financial institutions, banking authorities and listed entities on IFRS and broader corporate reporting, banking regulation, valuation and restructuring. During this period, she was also member of Mazars Global IFRS Committee.

From October 2011 to September 2016 Chiara has been Head of accounting principles at UniCredit Group and in charge of the external reporting disclosure for the consolidated and separated financial statements of the group. During this period she was also member of IFRS 9 technical groups of the European Banking Federation (EBF) and of the Italian Banking Association (ABI) and of the Three-Way Dialogue and Senior Accounting Group of the Institute of International Finance (IIF).

Chiara has been member of: ESMA Corporate Reporting Standing Committee (from April 2017 to March 2019), EFRAG Financial Instruments Working Group (from November 2011 to March 2019), IFRS and Financial Instruments technical advisory groups of the Italian standard setter (OIC).

She graduated in Economics at Università Bocconi (Milano) in 1999 and is a registered auditor in Italy since 2006.



Begoña Giner is full Professor of Accounting and Finance at the University of Valencia and is the Chair of the EAA Stakeholder Reporting Committee. She has been a member of the Technical Expert Group of the European Financial Reporting Advisory Group (EFRAG TEG) and of the International Financial Reporting Standards (IFRS) Advisory Council, and President of the European Accounting Association (EAA).

She is a member of the Project Task Force on preparatory work for the elaboration of possible EU non-financial reporting standards established by EFRAG following the mandate to EFRAG by EVP Dombrovskis. She has published numerous articles in leading accounting and business journals and has participated as faculty member in two major accounting regulation research projects financed by the European Commission.



Jed Wrigley is a chartered accountant who joined Fidelity in 1993 as an Equity Analyst covering a number of sectors including industrials and insurance in Europe. From 1996 to 2005, Jed managed UK Equity mandates, investing in all sectors of the market. Jed became Fidelity's Director of Accounting and Valuation in 2006 and was responsible for implementing a standardised valuation and modelling framework for the equity research team until 2007.

In this role he also took on engagement with accounting standard setters such as the IASB and FASB, as well as regulators and other stakeholders including the FRC and EFRAG. He has served on a number of advisory committees as an expert user for the IASB, FASB, CBI and EFRAG, as well as being an active participant in CRUF. Jed was EFRAG TEG member till March 2021 and is member of the EFRAG User Panel.

Jed currently works as Senior Advisor for Eight Roads, the proprietary investing division of Fidelity where he advises on portfolio strategy governance and oversight. He served as one of Fidelity's pension trustees from 2008 until 2019.



Peter Sampers is Professor of Financial Accounting at Maastricht University and was Chairman of the Dutch Accounting Standards Board until 2020.

He holds a PhD from Maastricht University for his dissertation on management control systems and shareholder value creation (2003) and is chartered accountant and member of the Netherlands Institute of Chartered Accountants (NBA).

Peter has extensive practical experience in financial reporting both from his work as Senior Accounting Officer of DSM and as Manager Policies and Directives of Philips Electronics. Furthermore, he has standard-setting experience from his work with the Dutch Accounting Standards Board and is familiar with academic research and teaching. He is board member of the Servatius Building Cooperative in Maastricht audit committee member at the Dutch Research Council (NWO) in The Hague.

During his career, he has been active in various national and international institutions that are involved with business and financial reporting. In the past, he was member of the Supervisory Board of EFRAG, chairman of the EFRAG Planning and Resource Committee, vice-chairman of the International Accounting Working Group of BusinessEurope, member of the Financial Reporting Committee of the Netherlands Authority for the Financial Markets (AFM) and the Consultative Working Group of ESMA's Corporate Reporting Standing Committee.



Saskia Slomp has been appointed EFRAG CEO from 1 April 2019.

She has been Governance and Administration Director at EFRAG from 1 January 2010 until 31 March 2019. In this role, she supported the various governance bodies of EFRAG and was responsible for the user activities and outreach events and the European Lab activities, in addition to her responsibilities for human resources.

Until the end of 2009, she was Technical Director at FEE (now Accountancy Europe), one of the founding member organisations of EFRAG. She has been involved in EFRAG since its establishment. Within Accountancy Europe, she was responsible for financial reporting, company law, corporate governance, capital markets, SMEs, sustainability issues and the public sector. In the beginning of her career, she worked with KPMG in The Netherlands.

Saskia is a member of the Dutch NBA.

SYMPOSIUM 8

ICAEW: INTERNATIONAL STANDARDS – LANGUAGE CHALLENGES

Friday 28 May 2021, 11:00-12:30 CEST

The English language has dominated international accounting communication and standard setting for decades. But English is not the first language of the majority of those involved in standard setting, nor of their constituents and stakeholders. Communicating across language cultures is part of the daily reality for most of us. But translation, or the use of English as a second language, has social, political, and ideological implications. Something is almost always lost in translation. This symposium intends to stimulate discussion on the implications of multilingualism in a world where economic and political, social, and environmental concerns are no longer local, but global. It addresses the following key questions:

- What issues arise, from intercultural communication, in accounting standard setting and in practice?
- What do we gain from cultural and linguistic diversity?
- What can be done to improve communication, empower all language communities, and to 'level the playing field'?
- Can we – and should we – speak with a common voice?

Chair:



Robert Hodgkinson, Senior Strategic Adviser, ICAEW

Robert Hodgkinson is a member of the Leadership Team of ICAEW and Senior Strategic Adviser to the Chief Executive and the Board. Before taking up his present role in April 2021, Robert was Executive Director, Technical Strategy with overall responsibility for ICAEW's specialist faculties and thought leadership programmes.

Robert was educated at the Manchester Grammar School and Corpus Christi College, Oxford where he graduated with a first-class degree in Philosophy, Politics and Economics. In 1980 he joined Arthur Andersen, qualifying as an ICAEW Chartered Accountant in 1983 and becoming a partner in 1992. He joined ICAEW in October 2002.

From 2000 to 2004 Robert represented the UK accountancy profession as a Vice-President of the European Federation of Accountants (FEE, now Accountancy Europe) and Chair of its Auditing Working Party and prior to that chaired ICAEW's Financial Reporting Committee. He was a board member of the International Federation of Accountants (IFAC) from 2007 to 2013 and subsequently served on the boards of the Finance Innovation Lab and the Natural Capital Coalition.

Panellists:



Lisa EVANS (University of Stirling, UK),

Lisa Evans is Professor of Accounting in the Division of Accounting and Finance of Stirling Management School, at the University of Stirling, Scotland. She is a member of the Institute of Chartered Accountants of Scotland. She has served on the European Accounting Association's Management Committee and its Financial

Reporting Standards Committee, and is a former editor of *Accounting in Europe*. She is regional editor (Europe) of *Accounting History*, and a member of the editorial advisory boards/editorial boards of *Accounting and Business Research*, *Accounting, Auditing & Accountability Journal*, *Accounting History Review* and *Accounting in Europe*. Her research explores the ways in which accounting academics, practitioners and rule-makers negotiate linguistic and cultural diversity in a global environment. (Lisa's first language is German). Additional research interests include accounting history, international accounting and audit regulation, the accounting profession and the interfaces between accounting and literature and accounting and law.



Wei-Guo Zhang (Former IASB member),

Dr Wei-Guo Zhang, IASB Board member from 2007-2017, is currently the PricewaterhouseCoopers Professor in Accounting in Shanghai University of Finance and Economics (SUF), Professor of Management Practice in Tsinghua University's School of Economics and Management, and supervisor of post-doctoral researchers of China Securities Regulatory Commission (CSRC). He is also the Chairman of Shenzhen Stock Exchange's Accounting Advisory Committee, and an independent director of a leading ERP firm in China.



Roanne HASEGAWA (accounting practice, Tokyo, Japan),

Roanne Hasegawa is a member of the Institute of Chartered Accountants of Australia and New Zealand and is currently working for one of the large global accounting networks in Tokyo. She was born and raised in New Zealand and has studied and worked extensively in Japan on audit and advisory clients, technical accounting issues and translation of IFRS. She has just completed a two-year secondment to London where she was supporting the development of global messaging, training, guidance and communication on accounting for financial instruments in accordance with IFRS. She also regularly participated in technical discussions with accounting experts from around the globe and supported global leadership in their interaction with the International Accounting Standards Board. Her first language is English, but at home she uses Japanese and Japanese sign language.



Carlos LARRINAGA (University of Burgos, Spain).

Carlos Larrinaga is professor of accounting at the University of Burgos, Spain. He also is associated to the Centre for Social and Environmental Accounting Research, University of St Andrews. Formerly he served at the University of Seville, and at Carlos III University. His interests are the role of business in sustainable development, and particularly the normativity of social and environmental reporting. In the last years he is studying the interplay between accounting, modernity and the Anthropocene from historical, coloniality and ecological perspectives. He has published in a number of journals that include *Accounting, Organizations and Society*, *Accounting, Auditing and Accountability Journal*, *Critical Perspectives on Accounting* and *European Accounting Review*. He also serves in the editorial board of various journals and is Associate Editor of the *European Accounting Review*. He has also served in the Standing Scientific Committee of the European Accounting Association.

Together with Javier Husillos, he is now guest editing a special issue for *Critical Perspectives on Accounting* on research in Spanish that tries to explore the possibilities of knowledge produced and communicated in other languages.

SYMPOSIUM 9

EDUCATION COMMITTEE: THE FUTURE OF ACCOUNTING EDUCATION: STRATEGISING FOR A NEW DECADE

Friday 28 May 2021, 13:30-15:00 CEST

This panel discussion aims to provide a platform in which to promote an interactive discussion on the future of accounting and its impact on accounting education. The panel will begin the discussion and open to the audience to explore what it will take to equip future accounting leaders for the coming decade.

Symposium Details

Demographic and social shifts, technological advancement and globalisation are all predicted to significantly shape the future global workforce. Current research estimates approximately 40-50% of existing jobs will be significantly transformed or disappear within the next fifteen years (Frey & Osborne, 2017; Susskind & Susskind, 2015). COVID-19 has accelerated the disruption (McCalman, 2020; Snowden, 2020). Such a rapidly changing world therefore calls for new thinking around accounting employability, professional identity and the fluid nature of future work.

Accounting has and continues to develop approaches to the measurement of value, provide accountability for that created value and act as the means through which value is mediated. However, accounting is an industry under disruption (Susskind & Susskind, 2015). New technologies are transforming the information available to accounting professionals making business decisions. The willingness to experiment and be creative is crucial to creating and adding value in today's organisations (Porter et al., 2011). Therefore, accounting needs to remain contemporary and future-oriented. Our profession will continue to be transformed whilst new professions may be created to fill the need produced by the disruptive forces.

A smarter, more connected world requires individuals to demonstrate enhanced resilience, agility, ethics and critical thought. Increasingly accountants are being asked to think in more creative, diverse and integrated ways, questioning:

- What is meant by value and measurement?
- How do we account for 'creative economies'?
- What role does accounting play in a crypto-economy?
- What world will future accountants be accounting for?
- How do accountants embrace new forms of human behaviour and contribute to new ways of organising and governing?

The changing business landscape, coupled with the transformational role of the accountant, highlight a need to facilitate the development of accounting graduates for an uncertain future. The

professions of the future will require graduates to transcend traditional disciplinary boundaries, hold high degrees of resilience, agility, creativity, social intelligence and be able to think in novel, integrated and adaptive ways (Goos et al., 2019; Vitale, 2020). Skill and capability development such as this can only occur when students activate and create their own learning development. To better equip graduates for the professions of the future a student-centered accounting curricula that provides opportunities for students to actively shape, discover and explore their own professional identities and careers will be required.

This raises a number of issues for consideration and investigation in accounting education and research, including, for example:

- Educating for future economies and alternative ways of measuring economic performance
- Developing future professional identities of accounting graduates
- Assessment and Evaluation of skills and/or attributes development for an ambiguous world
- Embedding new models of corporate reporting, governance and accountability in curricula design
- Stimulating active learning and new teaching technologies
- Creating a systems design approach in accounting education
- Developing creativity and innovation attributes in accounting curricula
- Accounting Student co-creation of learning and assessment design
- Emotional intelligence, empathy and the impact it has on learning accounting
- Enhancing interdisciplinary and multidisciplinary perspectives
- Professional development of Accounting educators for the professions of the future.
- Future governance and accountability measurements and frameworks
- Developing integrated curriculum that introduce new skills/attributes with traditional accounting technical knowledge.
- Designing courses that help accounting students develop resiliency, adaptability, innovation and other skills/attributes necessary to be successful in the future profession

This panel session aims to provide a platform in which to have an interactive discussion on these issues, the future of accounting and its impact on accounting education. Expert panel members, with diverse backgrounds and experience, will each contextualize these issues opening up fertile areas for future accounting education research and empirical investigation. The panel will then facilitate a broader, open discussion on these topics, their impact on accounting education and explore what it will take to equip future accounting leaders for a new decade.

Panel Facilitator



Associate Professor Nick McGuigan (Monash University, Australia)

Nick McGuigan is an award-winning accounting educator who works as an innovator, instigator and disruptor to create future-oriented business education programs that focus on innovation, creativity and design thinking. He is the recipient of the prestigious 2019 Aspen Institute Global 'Ideas Worth Teaching' Award. Nick researches in the areas of integrated reporting, integrated thinking, diversity and social justice, learning technologies, design, systems networks and regenerative accounting, where he publishes in leading journals across the field.

Panel Members



Anne-Marie Vitale, PwC (IFAC Chair International Panel on Accountancy Education, USA)

Anne-Marie Vitale is the chair of the International Panel on Accountancy Education and the former chair of the International Accounting Education Standards Board in July 2012. Ms. Vitale currently serves in PwC's Office of the General Counsel in a forensic capacity working on US Securities and Exchange Commission, US Public Company Accounting Oversight Board, and litigation related matters. Previously, she was on tour in the National Quality Organization of PwC as the Assurance Learning and Development Leader. In addition to establishing the strategic direction for learning and development, she led PwC's efforts to leverage continuous professional education as a means to directly improve audit quality. Ms. Vitale is a member of the American Institute of CPAs, the California Society of CPAs and a certified global management accountant. She also is on the Board of Directors of the Silicon Valley Directors' Exchange, a non-profit organization that provides a forum for education and current issues impacting directors of public and private companies. Ms. Vitale has an MBA with an emphasis in finance from the University of San Diego (US) and a Bachelor of Science in Combined Science from Santa Clara University (US).



Professor Philip Vergauwen (Dean of the Solvay Brussels School of Economics and Management, Belgium)

Philip Vergauwen is currently Dean of the Solvay Brussels School of Economics and Management, Belgium. Philip was Member of the AACSB Board of Directors (2015-2017) and Chairman of the AACSB European Advisory Council EMEA. He is Member of the Board of KEDGE (Bordeaux-Marseilles) Business School and Member of the Advisory Board of the United Nations University – MERIT/UM. He teaches management accounting and control. He has a PhD degree in Economics from Katholieke Universiteit Leuven (KULeuven) and an MSc degree in Economics from London School of Economics (LSE).



Boniswa Madikizela (University of Johannesburg, South Africa)

Boniswa Madikizela is a senior lecturer and member of management in the Department of Accountancy at the University of Johannesburg (UJ). Further, she is a member of the UJ Council, a trustee of the UJ Pension Fund, a member of the UJ

Pension Fund Investment Committee and outside UJ she is a non-executive director of Allan Gray Group (Pty) Ltd Audit Committee, Allan Gray Nominees (RF) (Pty) Ltd and Allan Gray Unit Trust Management (RF) (Pty) Ltd. Boniswa is a qualified Chartered Accountant who developed her professional career as a problem solver in CIB, Standard Bank South Africa. Born and raised in a female-only household, Boniswa celebrates the success that women have achieved so far in uplifting communities and hopes that her efforts in the education and training space can have the same uplifting and sustainable impact on individuals and communities.



Associate Professor Peter Joos (INSEAD, France)

Peter Joos is an Associate Professor of Accounting and Control at INSEAD. Peter holds a PhD in Business and an MSc in Statistics from Stanford University. Peter's research focuses on the capital market effects of accounting information. His recent research explores the properties of analyst forecasts, and in particular, how analysts assess and model fundamental firm risk. His research has been published in top-tier accounting and finance academic journals including *The Accounting Review*, *Journal of Accounting Research*, *Journal of Financial Economics*, *Management Science*, and *Contemporary Accounting Research*. Peter teaches financial accounting and valuation and is the recipient of the Outstanding Teacher Award for Core Courses at INSEAD.



Jolanta Golanowska (IE Learning Innovation, Spain)

Jolanta Golanowska, is the Director of Learning Innovation at IE Business School. In this role she oversees IE's Technology Lab and the Pedagogy Innovation team. Her department is IE's laboratory for new approaches to teaching, learning and doing the business of education. In parallel, Jolanta teaches decision sciences to IE Business School students. She spent 8 years at McKinsey working with her clients on cultural change and leadership development.

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SCIENTIFIC COMMITTEE REPORT

The 2021 EAA conference is the first to have been organized completely online, without local organizers. Since in 2020 the conference was postponed to 2021 in light of the Covid19 pandemic, authors of accepted papers were offered the opportunity to present their papers in 2021. Thus, the process for selecting papers was dual, including both papers rolled over from 2020, and new papers submitted for the conference.

The 2021 conference, as usual, consists of research fora, parallel sessions and parallel sessions with discussants. Research fora (RF) are those sessions where papers which are the initial stages of development are presented, whereas parallel session (PS) host more developed papers, closer to publication. Among the latter, a group is usually selected to be presented and discussed by experts in the relevant areas (PSD sessions). Out of the 881 papers accepted in 2020 (460 for research fora, and 421 for parallel sessions), 493 were rolled over to 2021 (of which 241 for research fora and 252 for parallel sessions). Moreover, 365 new papers were submitted this year, of which 319 were accepted. After adjusting for withdrawals, the final papers to be presented in 2021 should be 786, of which 124 in parallel sessions with discussant, 289 in parallel sessions, and 373 in research fora. This confirms the continuous tension to ensure as many as possible sessions with discussants, even under conditions of online delivery of the conference.

To ensure that the EAA diversity in terms of methods, themes and approaches, as well as the fairness and rigour of the review process are preserved, the members of the EAA Scientific Committee are selected every year among the main experts in their respective fields, so as to make sure that reviews and feedbacks reflect and take into account the specificities of the various research areas. Reviewers in each category are selected and coordinated by senior academics in the respective areas, who, all together, form the Standing Scientific Committee. This year, the members of the Standing Scientific Committee include Mara Cameron, Martine Cools, Urska Kosi, Martin Jacob, Matias Laine, Edith Leung, Garen Markarian, Jochen Pierk, Georg Schneider, MariaFrancesca Sicilia, and myself.

The members of the SSC remain in charge for three years (renewable). Garen Markarian's and Martin Jacob's mandates end in 2021 and cannot be renewed. They will thus be replaced by Petya Platikanova, ESADE; and Aytekin Ertan, London Business School.

In closing this report, I would like to take this opportunity to thank the members of the EAA Scientific Committee, the Standing Scientific Committee, Baha Diyarov and the conference Organizers for their great support in managing a significant number of papers, allowing us to conclude the review process on time and the authors to be notified of relevant decisions. I think it is also important to commend the Scientific Committee members on the great work done, going the extra mile to provide constructive, useful feedbacks on papers, and to help with the definition of sessions, which, this year, required the SSC to also work on RF, and to reflect time-zone issues in the definition of the programme. I especially wish to express our full gratitude to Garen and Martin for their invaluable service to the SSC and our best wishes to the new members, Petya and Aytekin.

Ileana Steccolini, Essex Business School, University of Essex, UK
Chair of the EAA Standing Scientific Committee

STATISTICS

PAPERS TO BE PRESENTED AT EAA 2021 – ANALYSIS BY TOPIC STREAM AND COUNTRY OF RESEARCHER ORIGIN

EAA 2021	STATISTICS BY COUNTRY - PAPERS ACCEPTED AND PRESENTED												
	AU	ED	FA	FR	GV	HI	IC	IS	MA	PSNP	SEE	TX	TOTAL
Australia	5	2	5	7	5	0	4	0	2	1	10	1	42
Austria	0	1	1	5	1	0	2	2	8	0	1	6	27
Belgium	1	4	0	1	2	0	0	1	5	0	0	4	18
Brazil	0	1	3	3	1	0	0	1	1	0	0	0	10
Canada	4	0	2	10	1	0	4	0	5	0	2	3	31
China	3	0	5	4	3	0	0	0	3	0	2	1	21
Croatia	1												1
Cyprus	0	0	2	0	0	0	0	0	0	1	0	0	3
Czech Republic	0	0	0	1	1	0	0	0	0	0	0	0	2
Denmark	2	0	0	1	0	0	3	0	2	0	1	1	10
Egypt	1												1
Finland	2	0	1	3	3	0	2	0	5	0	1	1	18
France	3	0	6	7	4	0	3	0	3	2	6	3	37
Germany	7	0	9	22	12	0	3	1	20	3	10	14	101
Ghana					1								1
Greece	1	0	1	2	1	0	0	0	3	0	0	1	9
Hong Kong	3	0	3	6	3	0	1	0	1	0	1	1	19
Iceland				1									1
India					1								1
Indonesia					1					1			2
Ireland	2	0	1	0	2	0	0	0	2	0	1	0	8
Israel	0	0	1	3	0	0	0	0	1	0	0	0	5
Italy	3	2	2	9	4	3	1	0	5	4	6	2	41
Japan	1	1	2	0	2	1	0	0	8	3	1	0	19
Korea				1									1
Lithuania										1	1		2
Luxembourg				1									1
Macau				1									1
Macedonia (FYROM)	1												1

EAA 2021	STATISTICS BY COUNTRY - PAPERS ACCEPTED AND PRESENTED												
	AU	ED	FA	FR	GV	HI	IC	IS	MA	PSNP	SEE	TX	TOTAL
Morocco												1	1
Netherlands	6	1	7	9	3	0	1	0	11	0	4	3	45
New Zealand	0	1	1	0									2
Norway	8	0	0	2	0	0	3	1	1	0	1	0	16
Poland	1	3	1	0	1	0	1	0	0	0	4	2	13
Portugal	3	1	0	4	1	2	0	0	2	2	1	1	17
Qatar		1											1
Romania	2	1	0	4	0	0	1	0	0	0	1	0	9
Russia		1	0	0	0	3	0	0	0	0	1		5
Singapore	2	0	2	3	2	1							9
Slovenia	1	1	0	0	0	0	0	0	2	0	1	0	5
South Africa		1											1
South Korea				1									1
Spain	5	1	4	9	5	1	1	0	3	6	6	1	42
Sweden	3	0	1	3	3	1	0	1	1	2	2	0	17
Switzerland	0	0	4	6	1	0	1	1	2	0	2	0	17
Taiwan	5	0	0	3	2	0	0	0	3	0	0	2	15
Turkey	1												1
U.K.	5	2	13	20	10	4	6	1	4	2	10	0	77
U.S.A.	12	0	11	20	7	0	1	1	3	1	0	3	59
TOTAL	94	25	88	171	83	15	38	10	106	29	76	51	786

EAA 2021, Brussels, Belgium (online) and rolled over papers from Bucharest 2020

Topics		Submissions received	Submissions accepted and presented			
			Total	PSD	PS	RF
AU	Auditing	156	94	12	32	50
ED	Accounting Education	44	25	2	4	19
FA	Financial Analysis	157	88	8	41	39
FR	Financial Reporting	295	171	30	65	76
GV	Accounting and Governance	161	83	12	28	43
HI	Accounting History	20	15	2	5	8
IC	Interdisciplinary/Critical	72	38	8	19	11
IS	Accounting and Information Systems	21	10	2	2	6
MA	Management Accounting	186	106	22	39	45
PSNP	Public Sector and Not-for-Profit	47	29	4	9	16
SEE	Social, Environmental, and Ethical	151	76	12	28	36
TX	Taxation	76	51	10	17	24
Total		1.386	786	124	289	373

EAA 2019, Paphos, Cyprus

Topics		Submissions received	Submissions accepted and presented			
			Total	PSD	PS	RF
AU	Auditing	112	76	14	26	36
ED	Accounting Education	26	22	2	5	15
FA	Financial Analysis	121	80	14	27	39
FR	Financial Reporting	213	146	28	51	66
GV	Accounting and Governance	135	86	14	26	45
HI	Accounting History	29	21	4	9	8
IC	Interdisciplinary/Critical	48	28	4	12	12
IS	Accounting and Information Systems	9	6	2	1	3
MA	Management Accounting	140	94	11	24	58
PSNP	Public Sector and Not-for-Profit	35	30	8	13	7
SEE	Social, Environmental, and Ethical	191	59	10	17	31
TX	Taxation	53	43	8	14	21
Total		1.012	685	119	225	341

EAA 2018, Milan, Italy

Topics		Submissions received	Submissions accepted and presented			
			Total	PSD	PS	RF
AU	Auditing	159	128	16	52	60
ED	Accounting Education	32	24	0	6	18
FA	Financial Analysis	176	138	14	49	75
FR	Financial Reporting	306	246	28	100	118
GV	Accounting and Governance	167	122	12	42	68
HI	Accounting History	32	24	1	11	12
IC	Interdisciplinary/Critical	65	49	4	23	22
IS	Accounting and Information Systems	10	6	1	2	3
MA	Management Accounting	179	150	12	61	77

PSNP	Public Sector and Not-for-Profit	56	46	4	12	30
SEE	Social, Environmental, and Ethical	138	105	8	44	53
TX	Taxation	61	51	8	23	20
Total		1.381	1.089	108	425	556

EAA 2017, Valencia, Spain

Topics		Submissions received	Submissions accepted and presented			
			Total	PSD	PS	RF
AU	Auditing	168	137	8	69	60
ED	Accounting Education	29	23	0	5	18
FA	Financial Analysis	150	105	8	42	55
FR	Financial Reporting	268	197	10	93	94
GV	Accounting and Governance	138	94	4	30	60
HI	Accounting History	21	18	2	8	8
IC	Interdisciplinary/Critical	66	48	4	29	15
IS	Accounting and Information Systems	12	5	0	1	4
MA	Management Accounting	196	138	6	52	80
PSNP	Public Sector and Not-for-Profit	55	46	4	19	23
SEE	Social, Environmental, and Ethical	102	83	4	34	45
TX	Taxation	64	53	4	28	21
Total		1.269	947	54	410	483

EAA 2016, Maastricht, The Netherlands

Topics		Submissions received	Submissions accepted and presented			
			Total	PSD	PS	RF
AU	Auditing	116	86	6	43	37
ED	Accounting Education	33	26	2	8	16
FA	Financial Analysis	116	91	4	47	40
FR	Financial Reporting	236	181	10	69	102
GV	Accounting and Governance	96	53	8	19	26
HI	Accounting History	17	12	2	3	7
IC	Interdisciplinary/Critical	48	29	4	15	10
IS	Accounting and Information Systems	6	4	0	0	4
MA	Management Accounting	145	114	8	56	50
PSNP	Public Sector and Not-for-Profit	44	29	2	9	18
SEE	Social, Environmental, and Ethical	71	48	2	22	24
TX	Taxation	45	34	2	17	15
Total		973	707	50	308	349

EAA 2015, Glasgow, United Kingdom

Topics		Submissions received	Submissions accepted and presented			
			Total	PSD	PS	RF
AU	Auditing	146	123	8	65	50
ED	Accounting Education	37	31	2	12	17
FA	Financial Analysis	105	76	4	33	39
FR	Financial Reporting	256	180	12	96	72
GV	Accounting and Governance	143	103	6	51	46
IS	Accounting and Information Systems	14	9	0	2	7
MA	Management Accounting	171	128	8	50	70
PS	Public Sector Accounting	42	31	2	16	13
SE	Social and Environmental Accounting	72	52	4	22	26
TX	Taxation	49	44	2	22	20
Total		1,035	777	48	369	360

EAA 2014, Tallinn, Estonia

Topics		Submissions received	Submissions accepted and presented			
			Total	PSD	PS	RF
AU	Auditing	118	100	8	49	43
ED	Accounting Education	37	19	0	6	13
FA	Financial Analysis	122	85	4	42	39
FR	Financial Reporting	236	176	12	85	79
GV	Accounting and Governance	118	87	6	34	47
IS	Accounting and Information Systems	13	10	0	3	7
MA	Management Accounting	144	114	8	43	63
PS	Public Sector Accounting	47	35	0	14	21
SE	Social and Environmental Accounting	74	55	2	25	28
TX	Taxation	47	44	2	24	18
Total		956	851	42	325	358

DISCUSSANTS

Last name	First name	Session name	Timeslot	Day
JOHNSTON	Joseph Atkins	AUPSD.01	15.30-17.00	Wednesday, 26 May 2021
SCHMIDT	Martin	AUPSD.01	15.30-17.00	Wednesday, 26 May 2021
CARRERA	Nieves	AUPSD.02	13.30-15.00	Thursday, 27 May 2021
VANDER BAUWHEDE	Heidi	AUPSD.02	13.30-15.00	Thursday, 27 May 2021
YU	Jaeyoon	AUPSD.03	15.30-17.00	Thursday, 27 May 2021
BOGACHEK	Olga	AUPSD.03	15.30-17.00	Thursday, 27 May 2021
REICHELT	Kenneth	AUPSD.04	15.30-17.00	Thursday, 27 May 2021
HARDIES	Kris	AUPSD.04	15.30-17.00	Thursday, 27 May 2021
MOHRMANN	Ulf	AUPSD.05	09.00-10.30	Friday, 28 May 2021
BOUWENS	Jan	AUPSD.05	09.00-10.30	Friday, 28 May 2021
FARGHER	Neil	AUPSD.06	11.00-12.30	Friday, 28 May 2021
GOLD	Anna	AUPSD.06	11.00-12.30	Friday, 28 May 2021
TSITSIANIS	Nicholas	EDPSD.01	15.30-17.00	Thursday, 27 May 2021
PONTES DE CAMPOS	Paula	EDPSD.01	15.30-17.00	Thursday, 27 May 2021
BRUGGEMANN	Ulf	FAPSD.01	13.30-15.00	Wednesday, 26 May 2021
KAPONS	Martin	FAPSD.01	13.30-15.00	Wednesday, 26 May 2021
KIOSSE	Paraskevi Vicky	FAPSD.02	13.30-15.00	Thursday, 27 May 2021
CHARITOU	Andreas	FAPSD.02	13.30-15.00	Thursday, 27 May 2021
WRIGHT	Sue	FAPSD.03	09.00-10.30	Friday, 28 May 2021
BHAMBHWANI	Siddharth	FAPSD.03	09.00-10.30	Friday, 28 May 2021
LONGO	Sara	FAPSD.04	13.30-15.00	Friday, 28 May 2021

COLAS	Baptiste	FAPSD.04	13.30-15.00	Friday, 28 May 2021
RIEPE	Jan	FRPSD.01	13.30-15.00	Wednesday, 26 May 2021
DASKE	Holger	FRPSD.01	13.30-15.00	Wednesday, 26 May 2021
ORTIZ	Marcelo	FRPSD.02	15.30-17.00	Wednesday, 26 May 2021
SIANO	Federico	FRPSD.02	15.30-17.00	Wednesday, 26 May 2021
MOLDOVAN	Rucsandra	FRPSD.03	15.30-17.00	Wednesday, 26 May 2021
PALAS	Rimona	FRPSD.03	15.30-17.00	Wednesday, 26 May 2021
LIU	Junqi	FRPSD.04	15.30-17.00	Wednesday, 26 May 2021
PANDIT	Shailendra	FRPSD.04	15.30-17.00	Wednesday, 26 May 2021
NATHAN	Siva	FRPSD.05	15.30-17.00	Wednesday, 26 May 2021
LOPEZ	Joe	FRPSD.05	15.30-17.00	Wednesday, 26 May 2021
HOU	Fangfang	FRPSD.06	09.00-10.30	Thursday, 27 May 2021
ZHENG	Yue	FRPSD.06	09.00-10.30	Thursday, 27 May 2021
SCARLAT	Elvira	FRPSD.07	11.00-12.30	Thursday, 27 May 2021
KRASTEVA	Elica	FRPSD.07	11.00-12.30	Thursday, 27 May 2021
MALAFRONTE	Irma	FRPSD.08	13.30-15.00	Thursday, 27 May 2021
XU	Jiaman	FRPSD.08	13.30-15.00	Thursday, 27 May 2021
PAANANEN	Mari	FRPSD.09	13.30-15.00	Thursday, 27 May 2021
BECKER	Kirstin	FRPSD.09	13.30-15.00	Thursday, 27 May 2021
RENDERS	Annelies	FRPSD.10	15.30-17.00	Thursday, 27 May 2021
GODSELL	David	FRPSD.10	15.30-17.00	Thursday, 27 May 2021
CAO	Wenjiao	FRPSD.11	15.30-17.00	Thursday, 27 May 2021
CREADY	William	FRPSD.11	15.30-17.00	Thursday, 27 May 2021
MOURA	André Aroldo Freitas De	FRPSD.12	15.30-17.00	Thursday, 27 May 2021

ELFERS	Ferdinand	FRPSD.12	15.30-17.00	Thursday, 27 May 2021
GU	Zhenjiang	FRPSD.13	09.00-10.30	Friday, 28 May 2021
LUBBERINK	Martien	FRPSD.13	09.00-10.30	Friday, 28 May 2021
GARCIA LARA	Juan Manuel	FRPSD.14	11.00-12.30	Friday, 28 May 2021
GONCHAROV	Igor	FRPSD.14	11.00-12.30	Friday, 28 May 2021
LAUX	Christian	FRPSD.15	13.30-15.00	Friday, 28 May 2021
SCHÄFER	Ulrich	FRPSD.15	13.30-15.00	Friday, 28 May 2021
RENES	Sander	GVPSD.01	13.30-15.00	Wednesday, 26 May 2021
GREGOR	Martin	GVPSD.01	13.30-15.00	Wednesday, 26 May 2021
DE GROOTE	Sander	GVPSD.02	09.00-10.30	Thursday, 27 May 2021
VAZQUEZ	Antonio B.	GVPSD.02	09.00-10.30	Thursday, 27 May 2021
DAK-ADZAKLO	Cephas Simon-Peter	GVPSD.03	11.00-12.30	Thursday, 27 May 2021
MAO	Yaping	GVPSD.03	11.00-12.30	Thursday, 27 May 2021
ANTOONS	Charlotte	GVPSD.04	13.30-15.00	Thursday, 27 May 2021
DI MEO	Fabrizio	GVPSD.04	13.30-15.00	Thursday, 27 May 2021
HE	Huiyu	GVPSD.05	11.00-12.30	Friday, 28 May 2021
KE	Bin	GVPSD.05	11.00-12.30	Friday, 28 May 2021
JANSSON	Andreas	GVPSD.06	13.30-15.00	Friday, 28 May 2021
BACH	Amadeus	GVPSD.06	13.30-15.00	Friday, 28 May 2021
NAPIER	Christopher	HIPSD.01	13.30-15.00	Wednesday, 26 May 2021
MCBRIDE	Karen	HIPSD.01	13.30-15.00	Wednesday, 26 May 2021
LECA	Bernard	ICPSD.01	13.30-15.00	Wednesday, 26 May 2021
BECKER	Albrecht	ICPSD.01	13.30-15.00	Wednesday, 26 May 2021
GALLHOFER	Sonja	ICPSD.02	11.00-12.30	Thursday, 27 May 2021

HUBER	Christian	ICPSD.02	11.00-12.30	Thursday, 27 May 2021
GENDRON	Yves	ICPSD.03	15.30-17.00	Thursday, 27 May 2021
ÅHBLOM	Per	ICPSD.03	15.30-17.00	Thursday, 27 May 2021
EGAN	Matthew	ICPSD.04	11.00-12.30	Friday, 28 May 2021
DETZEN	Dominic	ICPSD.04	11.00-12.30	Friday, 28 May 2021
BEERBAUM	Dirk	ISPSD.01	15.30-17.00	Thursday, 27 May 2021
SEEBECK	Andreas	ISPSD.01	15.30-17.00	Thursday, 27 May 2021
GÓMEZ CONDE	Jacobo	MAPSD.01	13.30-15.00	Wednesday, 26 May 2021
ARSHAD	Farah	MAPSD.01	13.30-15.00	Wednesday, 26 May 2021
KUNZ	Jennifer	MAPSD.02	15.30-17.00	Wednesday, 26 May 2021
GERHARDT	Nadine	MAPSD.02	15.30-17.00	Wednesday, 26 May 2021
FEICHTER	Christoph	MAPSD.03	15.30-17.00	Wednesday, 26 May 2021
ROBERTS	Hanno	MAPSD.03	15.30-17.00	Wednesday, 26 May 2021
JANSCHKE	Otto	MAPSD.04	09.00-10.30	Thursday, 27 May 2021
JÄRVINEN	Janne	MAPSD.04	09.00-10.30	Thursday, 27 May 2021
BELDI	Adel	MAPSD.05	11.00-12.30	Thursday, 27 May 2021
FLORIN SAMUELSSON	Emilia	MAPSD.05	11.00-12.30	Thursday, 27 May 2021
MARGOLIN	Maximilian	MAPSD.06	11.00-12.30	Thursday, 27 May 2021
SCHWAIGER	Nina	MAPSD.06	11.00-12.30	Thursday, 27 May 2021
SCHAEFER	Peter Daniel	MAPSD.07	15.30-17.00	Thursday, 27 May 2021
SAILER	Mariana	MAPSD.07	15.30-17.00	Thursday, 27 May 2021
VAN TRIEST	Sander	MAPSD.08	15.30-17.00	Thursday, 27 May 2021
GOMEZ-RUIZ	Laura	MAPSD.08	15.30-17.00	Thursday, 27 May 2021
MOLL	Jodie	MAPSD.09	09.00-10.30	Friday, 28 May 2021

HALL	Matthew	MAPSD.09	09.00-10.30	Friday, 28 May 2021
HOFMANN	Christian	MAPSD.10	11.00-12.30	Friday, 28 May 2021
JORISSEN	Ann	MAPSD.10	11.00-12.30	Friday, 28 May 2021
OSTERMAIER	Andreas	MAPSD.11	13.30-15.00	Friday, 28 May 2021
GULLKVIST	Benita M.	MAPSD.11	13.30-15.00	Friday, 28 May 2021
CONRATH-HARGREAVES	Annemarie	PSPSD.01	09.00-10.30	Thursday, 27 May 2021
KATSIKAS	Epameinondas	PSPSD.01	09.00-10.30	Thursday, 27 May 2021
GUVEN-USLU	Pinar	PSPSD.02	09.00-10.30	Friday, 28 May 2021
LEE	Janet	PSPSD.02	09.00-10.30	Friday, 28 May 2021
TIETMEYER	Raphael	SEEPSD.01	15.30-17.00	Wednesday, 26 May 2021
SHAUKAT	Amama	SEEPSD.01	15.30-17.00	Wednesday, 26 May 2021
APOSTOL	Oana	SEEPSD.02	09.00-10.30	Thursday, 27 May 2021
GHIO	Alessandro	SEEPSD.02	09.00-10.30	Thursday, 27 May 2021
LISI	Irene Eleonora	SEEPSD.03	13.30-15.00	Thursday, 27 May 2021
DAGILIENĖ	Lina	SEEPSD.03	13.30-15.00	Thursday, 27 May 2021
FALLAN	Even	SEEPSD.04	15.30-17.00	Thursday, 27 May 2021
SCHIEMANN	Frank	SEEPSD.04	15.30-17.00	Thursday, 27 May 2021
SPANDEL	Theresa	SEEPSD.05	11.00-12.30	Friday, 28 May 2021
MELLONI	Gaia	SEEPSD.05	11.00-12.30	Friday, 28 May 2021
MYLLYMÄKI	Emma-Riikka	SEEPSD.06	13.30-15.00	Friday, 28 May 2021
VINNARI	Eija	SEEPSD.06	13.30-15.00	Friday, 28 May 2021
SAMUEL	David M.P.	TXPSD.01	15.30-17.00	Wednesday, 26 May 2021
HOLTMANN	Svea	TXPSD.01	15.30-17.00	Wednesday, 26 May 2021
SURETH-SLOANE	Caren	TXPSD.02	09.00-10.30	Thursday, 27 May 2021

AMBERGER	Harald Johannes	TXPSD.02	09.00-10.30	Thursday, 27 May 2021
MATTHAEI	Eva Kristina	TXPSD.03	15.30-17.00	Thursday, 27 May 2021
STENZEL	Arthur	TXPSD.03	15.30-17.00	Thursday, 27 May 2021
TYLAITE	Milda	TXPSD.04	11.00-12.30	Friday, 28 May 2021
VAN DER GEEST	Jesse	TXPSD.04	11.00-12.30	Friday, 28 May 2021
BROK	Peter	TXPSD.05	13.30-15.00	Friday, 28 May 2021
HILLMANN	Lisa	TXPSD.05	13.30-15.00	Friday, 28 May 2021

CHAIRS

Last name	First name	Session name	Time	Date
ADELEGAN	Olatundun	GVRF.03	11:00-12:30	Thursday, 27 May 2021
AFRIDI	Adnan	MARF.08	15:30-17:00	Thursday, 27 May 2021
AGOSTINI	Marisa	HIPS.01	11:00-12:30	Thursday, 27 May 2021
ALBU	Catalin Nicolae	ICPS.04	15:30-17:00	Thursday, 27 May 2021
ALTENBURGER	Martin	MAPSD.01	13:30-15:00	Wednesday, 26 May 2021
AMBERGER	Harald Johannes	TXPS.02	11:00-12:30	Thursday, 27 May 2021
ANAGNOSTOPOULOU	Seraina	FRRF.10	13:30-15:00	Thursday, 27 May 2021
ANGHEL	Ion	FARF.02	15:30-17:00	Wednesday, 26 May 2021
ARGENTO	Daniela	PSPSD.02	09:00-10:30	Friday, 28 May 2021
ASHRAF ABDELBADIE	Rasha	SEERF.08	13:30-15:00	Friday, 28 May 2021
BARBU	Elena M.	SEEPS.07	13:30-15:00	Thursday, 27 May 2021
BASSYOUNY	Hesham	FRPS.21	13:30-15:00	Friday, 28 May 2021
BASTIDA	Francisco	PSRF.04	11:00-12:30	Friday, 28 May 2021
BASU	Debarati	GVRF.08	11:00-12:30	Friday, 28 May 2021
BEN	Amor Donia	PSRF.02	11:00-12:30	Thursday, 27 May 2021
BEUSELINCK	Christof	FRPSD.09	13:30-15:00	Thursday, 27 May 2021
BEYER	Bianca	FAPSD.04	13:30-15:00	Friday, 28 May 2021
BHAMBHWANI	Siddharth	FAPS.13	11:00-12:30	Friday, 28 May 2021
BIAŁEK-JAWORSKA	Anna	TXPSD.02	09:00-10:30	Thursday, 27 May 2021
BIGUS	Jochen	FRPS.07	09:00-10:30	Thursday, 27 May 2021

BILINSKI	Pawel	FRPS.20	13:30-15:00	Friday, 28 May 2021
BINZ	Oliver	FAPS.12	11:00-12:30	Friday, 28 May 2021
BLEIBTREU	Christopher	AUPS.10	09:00-10:30	Friday, 28 May 2021
BOUTEN	Lies	SEEPS.01	13:30-15:00	Wednesday, 26 May 2021
BREUER	Matthias	FRPS.14	15:30-17:00	Thursday, 27 May 2021
BRINK	Alisa	MAPSD.08	15:30-17:00	Thursday, 27 May 2021
BROK	Peter	TXPS.03	13:30-15:00	Thursday, 27 May 2021
BROUSSEAU	Carl	AUPSD.04	15:30-17:00	Thursday, 27 May 2021
BRUGGEMANN	Ulf	FAPSD.02	13:30-15:00	Thursday, 27 May 2021
BUIJINK	Willem	AUPS.01	13:30-15:00	Wednesday, 26 May 2021
CÄKER	Mikael	MARF.01	13:30-15:00	Wednesday, 26 May 2021
CAMFFERMAN	Kees	FRRF.12	15:30-17:00	Thursday, 27 May 2021
CENCIARELLI VELIA	Gabriella	FARF.01	13:30-15:00	Wednesday, 26 May 2021
CHARITOU	Andreas	FAPS.07	11:00-12:30	Thursday, 27 May 2021
CHEN	Feng	AUPS.03	15:30-17:00	Wednesday, 26 May 2021
CHOY	Helen	FRPS.13	15:30-17:00	Thursday, 27 May 2021
COHEN	Shira	FRPS.11	15:30-17:00	Thursday, 27 May 2021
COLAS	Baptiste	FAPS.11	09:00-10:30	Friday, 28 May 2021
COLUMBANO	Claudio	PSPSD.01	09:00-10:30	Thursday, 27 May 2021
CORDERY	Carolyn	ICPS.02	09:00-10:30	Thursday, 27 May 2021
COWLE	Elizabeth	AUPSD.03	15:30-17:00	Thursday, 27 May 2021
CROVINI	Chiara	FRRF.08	11:00-12:30	Thursday, 27 May 2021

CZERNKOWSKI	Robert Mariusz J.	FRRF.13	09:00-10:30	Friday, 28 May 2021
DAGILIENÉ	Lina	SEERF.05	11:00-12:30	Friday, 28 May 2021
DASKE	Holger	FRPSD.11	15:30-17:00	Thursday, 27 May 2021
DE BEELDE	Ignace	HIPSD.01	13:30-15:00	Wednesday, 26 May 2021
DE LA PARRA	Daniela	FRPSD.10	15:30-17:00	Thursday, 27 May 2021
DE OLIVEIRA NETO	Jose Dutra	EDPSD.01	15:30-17:00	Thursday, 27 May 2021
DE OLIVEIRA RIBEIRO	Douglas Tadeu	ICRF.02	13:30-15:00	Thursday, 27 May 2021
DERICHS	David	EDRF.02	11:00-12:30	Thursday, 27 May 2021
DETZEN	Dominic	ICPSD.03	15:30-17:00	Thursday, 27 May 2021
DEWAELE	Liliana	MAPSD.02	15:30-17:00	Wednesday, 26 May 2021
DI FABIO	Costanza	FRRF.04	15:30-17:00	Wednesday, 26 May 2021
DINH	Tami	FRPSD.06	09:00-10:30	Thursday, 27 May 2021
DITILLO	Angelo	MAPS.11	11:00-12:30	Friday, 28 May 2021
DWEKAT	Aladdin	GVRF.01	15:30-17:00	Wednesday, 26 May 2021
EBERHARTINGER	Eva	TXRF.02	11:00-12:30	Thursday, 27 May 2021
EGAN	Matthew	ICPSD.02	11:00-12:30	Thursday, 27 May 2021
ELAMER	Ahmed	GVPSD.02	09:00-10:30	Thursday, 27 May 2021
ENACHE	Luminita	FRRF.11	15:30-17:00	Thursday, 27 May 2021
ERKENS	Michael	GVPS.06	15:30-17:00	Thursday, 27 May 2021
ESPINOSA-PIKE	Marcela	AURF.09	11:00-12:30	Friday, 28 May 2021
EVERAERT	Patricia	EDPS.01	09:00-10:30	Thursday, 27 May 2021
FALLAN	Even	SEERF.07	13:30-15:00	Friday, 28 May 2021

FEHRENBACHER	Dennis D.	MARF.04	09:00-10:30	Thursday, 27 May 2021
FEICHTER	Christoph	MAPSD.11	13:30-15:00	Friday, 28 May 2021
FIRK	Sebastian	MAPS.12	13:30-15:00	Friday, 28 May 2021
FLOROPOULOS	Nikolaos	FARF.04	11:00-12:30	Thursday, 27 May 2021
GARCIA LARA	Juan Manuel	FRPSD.02	15:30-17:00	Wednesday, 26 May 2021
GIRELLA	Laura	SEERF.02	11:00-12:30	Thursday, 27 May 2021
GIULIANI	Marco	SEERF.06	11:00-12:30	Friday, 28 May 2021
GJESDAL	Froystein	FAPSD.03	09:00-10:30	Friday, 28 May 2021
GLAVAN	Silviu Ionut	FRPS.06	09:00-10:30	Thursday, 27 May 2021
GOUNOPOULOS	Dimitrios	FARF.07	09:00-10:30	Friday, 28 May 2021
GRANÀ	Fabrizio	ICRF.03	13:30-15:00	Friday, 28 May 2021
GRANDE HERRERA	Cristina	GVPSD.06	13:30-15:00	Friday, 28 May 2021
GRASCHITZ	Sabine	AURF.06	15:30-17:00	Thursday, 27 May 2021
GREGOR	Martin	GVRF.05	15:30-17:00	Thursday, 27 May 2021
GROOTE	Sander De	GVPS.07	09:00-10:30	Friday, 28 May 2021
GROßKOPF	Ann-Kristin	FRPS.01	13:30-15:00	Wednesday, 26 May 2021
GUASCH	Marti	MAPS.07	13:30-15:00	Thursday, 27 May 2021
GULLKVIST	Benita M.	MAPSD.07	15:30-17:00	Thursday, 27 May 2021
GÜNTHER	Thomas	MAPS.13	13:30-15:00	Friday, 28 May 2021
GUVEN-USLU	Pinar	PSRF.03	13:30-15:00	Thursday, 27 May 2021
HANSEN	James	AURF.02	15:30-17:00	Wednesday, 26 May 2021
HELLMAN	Niclas	FRPSD.14	11:00-12:30	Friday, 28 May 2021

HEMMINGS	Danial	FRPS.15	09:00-10:30	Friday, 28 May 2021
HENNIG	Jan Christoph	MAPSD.06	11:00-12:30	Thursday, 27 May 2021
HIRSCH	Bernhard	MAPS.01	13:30-15:00	Wednesday, 26 May 2021
HOFMANN	Christian	MARF.10	09:00-10:30	Friday, 28 May 2021
HOOGENDOORN	Martin	FRPS.08	11:00-12:30	Thursday, 27 May 2021
HÖRNER	Sven	AUPS.08	11:00-12:30	Thursday, 27 May 2021
HSU	Yu-Lin	FRPS.22	13:30-15:00	Friday, 28 May 2021
HUBER	Christian	ICPS.01	15:30-17:00	Wednesday, 26 May 2021
HUMMEL	Katrin	SEEPSD.01	15:30-17:00	Wednesday, 26 May 2021
IKAHEIMO	Seppo	GVPS.02	15:30-17:00	Wednesday, 26 May 2021
IONASCU	Mihaela	ICPSD.04	11:00-12:30	Friday, 28 May 2021
JACOB	Martin	TXPSD.01	15:30-17:00	Wednesday, 26 May 2021
JENY-CAZAVAN	Anne	AUPS.04	09:00-10:30	Thursday, 27 May 2021
JUBB	Darren	HIRF.02	13:30-15:00	Friday, 28 May 2021
KAARBØE	Katarina	ICPS.06	11:00-12:30	Friday, 28 May 2021
KACANSKI	Slobodan	AURF.07	09:00-10:30	Friday, 28 May 2021
KAPONS	Martin	FAPS.04	09:00-10:30	Thursday, 27 May 2021
KARAMANOU	Irene	FAPS.08	13:30-15:00	Thursday, 27 May 2021
KARAVITIS	Panagiotis	TXPSD.05	13:30-15:00	Friday, 28 May 2021
KAZMI SYED	Hassan Raza	FARF.06	15:30-17:00	Thursday, 27 May 2021
KELLY	Khim	MAPSD.03	15:30-17:00	Wednesday, 26 May 2021
KHIZER	Abdul	MARF.05	09:00-10:30	Thursday, 27 May 2021

KIM-GINA	Jessica	FRPS.03	15:30-17:00	Wednesday, 26 May 2021
KIOSSE	Paraskevi Vicky	FRPSD.03	15:30-17:00	Wednesday, 26 May 2021
KIRWAN	Collette	GVPS.10	11:00-12:30	Friday, 28 May 2021
KLEIN	Aleksandra	MAPS.03	09:00-10:30	Thursday, 27 May 2021
KLEIN	Daniel	TXPSD.04	11:00-12:30	Friday, 28 May 2021
KNAEPLE	Florian	FRRF.09	13:30-15:00	Thursday, 27 May 2021
KOSTOGLU	Georgios Rafail	FRRF.02	13:30-15:00	Wednesday, 26 May 2021
KRONENBERGER	Sandra Katarina	GVPSD.01	13:30-15:00	Wednesday, 26 May 2021
KRONENBERGER	Sebastian	AUPS.05	09:00-10:30	Thursday, 27 May 2021
KUROKI	Makoto	PSRF01	09:00-10:30	Thursday, 27 May 2021
KUSNADI	Yuanto	GVRF.04	11:00-12:30	Thursday, 27 May 2021
LAATS	Kertu	SEEPSD.03	13:30-15:00	Thursday, 27 May 2021
LAI	Alessandro	ICPS.03	11:00-12:30	Thursday, 27 May 2021
LAI	Kam-Wah	AURF.05	11:00-12:30	Thursday, 27 May 2021
LAMPE	Jan Hendrik	MAPS.08	15:30-17:00	Thursday, 27 May 2021
LARSON	Robert K.	GVPS.03	15:30-17:00	Wednesday, 26 May 2021
LEE	Brandon	FAPS.09	15:30-17:00	Thursday, 27 May 2021
LEOFO	Romalani	FRRF.16	11:00-12:30	Friday, 28 May 2021
LEUNG	Tiffany C. H.	SEEPS.10	09:00-10:30	Friday, 28 May 2021
LEVI	Shai	FRPS.18	11:00-12:30	Friday, 28 May 2021
LIMA	Jessica	MAPS.02	15:30-17:00	Wednesday, 26 May 2021
LIN	Steve	FRPSD.12	15:30-17:00	Thursday, 27 May 2021

LISS	Alexander	FRPS.02	13:30-15:00	Wednesday, 26 May 2021
LIU	Lana Y J	MARF.03	15:30-17:00	Wednesday, 26 May 2021
LIU	Ming	AURF.08	11:00-12:30	Friday, 28 May 2021
LOEHLEIN	Lukas	ICPS.07	13:30-15:00	Friday, 28 May 2021
LONGO	Sara	FAPS.06	11:00-12:30	Thursday, 27 May 2021
LOPES	Ana Isabel	FRRF.05	09:00-10:30	Thursday, 27 May 2021
LORENZ	Johannes	TXPS.04	13:30-15:00	Thursday, 27 May 2021
LOUKOPOULOS	Georgios	GVPSD.04	13:30-15:00	Thursday, 27 May 2021
LUKAS	Christian	MAPSD.10	11:00-12:30	Friday, 28 May 2021
MA	Liangbo	GVPS.08	09:00-10:30	Friday, 28 May 2021
MAK	Chun Yu	FARF.05	13:30-15:00	Thursday, 27 May 2021
MALMI	Teemu	MAPS.05	13:30-15:00	Thursday, 27 May 2021
MARQUES	Ana	FRPS.09	11:00-12:30	Thursday, 27 May 2021
MATTEI	Giorgia	PSPS.03	13:30-15:00	Friday, 28 May 2021
MATUSZAK	Łukasz	SEERF.01	09:00-10:30	Thursday, 27 May 2021
MAZZI	Francesco	FRRF.03	15:30-17:00	Wednesday, 26 May 2021
MEIER	Jan-Hendrik	FAPS.01	13:30-15:00	Wednesday, 26 May 2021
MELLONI	Gaia	SEERF.03	13:30-15:00	Thursday, 27 May 2021
MENGISTU	Muhabie Mekonnen	FRPS.16	09:00-10:30	Friday, 28 May 2021
MICHALAK	Jan	SEEPS.09	09:00-10:30	Friday, 28 May 2021
MICHELON	Giovanna	SEEPSD.05	11:00-12:30	Friday, 28 May 2021
MICKOVIC	Ana	MAPS.09	09:00-10:30	Friday, 28 May 2021

MIHKINEN	Antti	SEEPSD.04	15:30-17:00	Thursday, 27 May 2021
MOLL	Jodie	MAPSD.05	11:00-12:30	Thursday, 27 May 2021
MORITZ	Florian	FRRF.07	11:00-12:30	Thursday, 27 May 2021
MOULANG	Carly	MAPSD.09	09:00-10:30	Friday, 28 May 2021
MUELLER	Jens	TXPS.06	11:00-12:30	Friday, 28 May 2021
MYLLYMÄKI	Emma-Riikka	SEEPS.04	09:00-10:30	Thursday, 27 May 2021
NGUYEN	Tam	GVRF.02	09:00-10:30	Thursday, 27 May 2021
NOWAK	Marta	SEEPS.03	13:30-15:00	Wednesday, 26 May 2021
OELRICH	Sebastian	GVPS.01	13:30-15:00	Wednesday, 26 May 2021
OLIVEIRA	Helena	ISPS.01	13:30-15:00	Friday, 28 May 2021
PAIVA	Inna	FRPS.19	11:00-12:30	Friday, 28 May 2021
PEREIRA	John	GVRF.06	15:30-17:00	Thursday, 27 May 2021
PINTO BASTO	Florence	FRRF.14	09:00-10:30	Friday, 28 May 2021
POPE	Peter	FAPSD.01	13:30-15:00	Wednesday, 26 May 2021
PORUMB VLAD	Andrei	AURF.01	13:30-15:00	Wednesday, 26 May 2021
PRENCIPE	Annalisa	FRPSD.07	11:00-12:30	Thursday, 27 May 2021
QIANG	Wei	AURF.04	09:00-10:30	Thursday, 27 May 2021
RAM	Ronita	ICRF.01	15:30-17:00	Wednesday, 26 May 2021
RAMASSA	Paola	FRRF.01	13:30-15:00	Wednesday, 26 May 2021
RAPP	Marc Steffen	GVPS.05	11:00-12:30	Thursday, 27 May 2021
RAUTER	Thomas	FRPS.05	15:30-17:00	Wednesday, 26 May 2021
REGGIANI	Francesco	FAPS.10	15:30-17:00	Thursday, 27 May 2021

REIMSBACH	Daniel	SEEPS.05	11:00-12:30	Thursday, 27 May 2021
RENDERS	Annelies	FRPSD.08	13:30-15:00	Thursday, 27 May 2021
RENES	Sander	ISRF.02	15:30-17:00	Wednesday, 26 May 2021
RICHARD	Chrystelle	ICPSD.01	13:30-15:00	Wednesday, 26 May 2021
RODRIGUES	Lúcia Lima	HIRF.01	13:30-15:00	Thursday, 27 May 2021
ROGGEMAN	Annelies	TXRF.03	15:30-17:00	Thursday, 27 May 2021
SAKAWA	Hideaki	GVRF.07	09:00-10:30	Friday, 28 May 2021
SÁNCHEZ EXPÓSITO	María J.	MARF.02	13:30-15:00	Wednesday, 26 May 2021
SANDU	Raluca	HIPS.02	11:00-12:30	Friday, 28 May 2021
SAPKAUSKIENE	Alfreda	FARF.08	13:30-15:00	Friday, 28 May 2021
SCHÄFFER	Utz	MAPS.06	13:30-15:00	Thursday, 27 May 2021
SCHELLEMAN	Caren	ISRF.01	13:30-15:00	Wednesday, 26 May 2021
SCHELLEMAN	Caren	AUPS.11	11:00-12:30	Friday, 28 May 2021
SCHIEMANN	Frank	SEEPSD.06	13:30-15:00	Friday, 28 May 2021
SCHINDLER	Dirk	TXRF.04	09:00-10:30	Friday, 28 May 2021
SCHMIDT	Martin	AUPS.07	11:00-12:30	Thursday, 27 May 2021
SCHNEGG	Maël	MARF.11	11:00-12:30	Friday, 28 May 2021
SELLHORN	Thorsten	FRPSD.04	15:30-17:00	Wednesday, 26 May 2021
SERAFIMOSKA TRPESKA	Marina	MARF.07	13:30-15:00	Thursday, 27 May 2021
SHAUKAT	Amama	SEEPS.02	13:30-15:00	Wednesday, 26 May 2021
SHENEMAN	Amy	AUPS.02	15:30-17:00	Wednesday, 26 May 2021
SIMONI	Lorenzo	FRRF.06	09:00-10:30	Thursday, 27 May 2021

SIROIS	Louis-Philippe	AUPSD.01	15:30-17:00	Wednesday, 26 May 2021
SLAPNICAR	Sergeja	MARF.06	11:00-12:30	Thursday, 27 May 2021
SMOLARSKI	Jan	FRPS.17	09:00-10:30	Friday, 28 May 2021
SONG	Michael	SEEPS.08	15:30-17:00	Thursday, 27 May 2021
STASZKIEWICZ	Piotr	AURF.03	15:30-17:00	Wednesday, 26 May 2021
STENZEL	Arthur	TXPS.05	09:00-10:30	Friday, 28 May 2021
STONER	Greg	EDPS.02	13:30-15:00	Thursday, 27 May 2021
SUNDGREN	Stefan	AUPSD.02	13:30-15:00	Thursday, 27 May 2021
SUNDBIK	Dennis	FRPS.12	15:30-17:00	Thursday, 27 May 2021
SURETH-SLOANE	Caren	TXPS.01	13:30-15:00	Wednesday, 26 May 2021
ŚWIETLA	Katarzyna	EDRF.04	11:00-12:30	Friday, 28 May 2021
TASCON	Maria T.	FARF.03	09:00-10:30	Thursday, 27 May 2021
THAMBAR	Paul	MAPS.10	11:00-12:30	Friday, 28 May 2021
TRIEST	Sander Van	MAPSD.04	09:00-10:30	Thursday, 27 May 2021
TROJANOWSKI	Grzegorz	GVRF.09	13:30-15:00	Friday, 28 May 2021
TROMBETTA	Marco	FRPSD.13	09:00-10:30	Friday, 28 May 2021
UMANS	Timur	AUPSD06	11:00-12:30	Friday, 28 May 2021
VALENTINCIC	Aljosa	FRPSD.05	15:30-17:00	Wednesday, 26 May 2021
VALLE RUIZ	Cinthia	TXRF.01	09:00-10:30	Thursday, 27 May 2021
VAN DUIN	Sanne	GVPS.09	09:00-10:30	Friday, 28 May 2021
VANSTRAELEN	Ann	AUPSD.05	09:00-10:30	Friday, 28 May 2021
VAZQUEZ	Antonio B.	GVPSD.05	11:00-12:30	Friday, 28 May 2021

VELASCO	Pilar	GVPSD.03	11:00-12:30	Thursday, 27 May 2021
VERRIEST	Arnt	FAPS.14	13:30-15:00	Friday, 28 May 2021
VLISMAS	Orestes	MARF.09	09:00-10:30	Friday, 28 May 2021
VOELLER	Dennis	AUPS.06	09:00-10:30	Thursday, 27 May 2021
VOSS	Barbara	ICPS.05	09:00-10:30	Friday, 28 May 2021
WANG	Chong	PSPS.02	15:30-17:00	Wednesday, 26 May 2021
WANG	David	ISPSD.01	15:30-17:00	Thursday, 27 May 2021
WANG	Shuo	FRPS.10	13:30-15:00	Thursday, 27 May 2021
WATANABE	Naoki	GVPS.04	09:00-10:30	Thursday, 27 May 2021
WEISBROD	Eric	FAPS.03	15:30-17:00	Wednesday, 26 May 2021
WEISS	Katharina	FRPSD.01	13:30-15:00	Wednesday, 26 May 2021
WELLS	Paul	EDRF.03	09:00-10:30	Friday, 28 May 2021
WINKELMANN	Sandra	MAPS.04	11:00-12:30	Thursday, 27 May 2021
WITTER	Tobias	FRPSD.15	13:30-15:00	Friday, 28 May 2021
WONG	M.H. Franco	FAPS.02	15:30-17:00	Wednesday, 26 May 2021
WRIGHT	Sue	FAPS.05	09:00-10:30	Thursday, 27 May 2021
WU	Yuchen	TXRF.05	13:30-15:00	Friday, 28 May 2021
YE	Minlei	AUPS.09	15:30-17:00	Thursday, 27 May 2021
ZAROVA	Marcela	EDRF.01	15:30-17:00	Wednesday, 26 May 2021
ZHANG	Xixi	TXPSD.03	15:30-17:00	Thursday, 27 May 2021
ZHANG	Deju	AURF.10	13:30-15:00	Friday, 28 May 2021
ZHAO	Qihong	FRPS.04	15:30-17:00	Wednesday, 26 May 2021

ZHENG	Ying	FRRF.15	11:00-12:30	Friday, 28 May 2021
ZOU	Yuxia	SEERF.04	09:00-10:30	Friday, 28 May 2021

COLLECTED PAPERS BY CATEGORY

AUPS.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR WILLEM BUIJINK

ZOOM HOST: SVEN HARTLIEB

SCRUTINY AND CONTROL: HOW THE BIG FOUR MOBILIZE INSTITUTIONAL LOGICS AT CONCURRENT PERFORMANCES

NEIL E DUNNE¹, NIAMH M BRENNAN², COLLETTE E KIRWAN³

¹TRINITY COLLEGE DUBLIN, IRELAND. ²UNIVERSITY COLLEGE DUBLIN, IRELAND. ³WATERFORD INSTITUTE OF TECHNOLOGY, IRELAND

THE REAL EFFECTS OF GOING CONCERN OPINIONS FOR BANKS: LOWER RISK TAKING OR RUN ON THE BANK?

ULF MOHRMANN¹, JAN RIEPE^{2,3}

¹NORWEGIAN SCHOOL OF ECONOMICS / NHH NORGES HANDELSHØYSKOLE, NORWAY.
²TUEBINGEN UNIVERSITY, GERMANY. ³PADERBORN UNIVERSITY, GERMANY

THE VALUE OF AUDITOR INDUSTRY SPECIALIZATION - EVIDENCE FROM A STRUCTURAL MODEL

QIANG GUO¹, CHRISTOPHER KOCH², AIYONG ZHU³

¹UNIVERSITY OF SOUTHERN DENMARK, DENMARK. ²UNIVERSITY OF MAINZ, GERMANY.
³JOHANNES GUTENBERG UNIVERSITY MAINZ, GERMANY

AURF.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK AUDITING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR ANDREI PORUMB VLAD

ZOOM HOST: JULIANE BEER

AUDIT FEE AND BANKS' COMMUNICATION SENTIMENT

PIOTR STASZKIEWICZ¹, RENATA KARKOWSKA²

¹WARSAW SCHOOL OF ECONOMICS, POLAND. ²UNIVERSITY OF WARSAW, FACULTY OF MANAGEMENT, WARSAW, POLAND

ARE AUDITORS' JUSTIFICATION OF ASSESSMENTS RELEVANT TO THE STUDY OF AUDIT FEES? EVIDENCE FROM FRANCE

PHILIPPE TOURON¹, JACQUES MOREAU²

¹UNIVERSITE PARIS 1, FRANCE. ²VALLOREM EA6296 INSTITUT D'ADMINISTRATION DES ENTREPRISES UNIVERSITÉ DE TOURS, FRANCE

THE DETERMINANTS AND CONSEQUENCES OF ABNORMAL AUDITOR FEES: A LITERATURE REVIEW WITH THEORETICAL UNDERPINNINGS

OZLEM ARIKAN¹, ILIAS BASIOUDIS², AHMAD ALWADHAN²

¹ASTON UNIVERSITY / ASTON BUSINESS SCHOOL, U.K. ²ASTON BUSINESS SCHOOL, UNITED KINGDOM

AUDIT UNCERTAINTY AND AUDIT FEES: THE CASE OF EXPANDED AUDIT REPORTING IN THE UK

AHMED A ELAMER¹, TAREK ABDELFATTAH², MOHAMED ELMAHGOUB³, AHMED M EBRAHIM⁴

¹BRUNEL BUSINESS SCHOOL, BRUNEL UNIVERSITY LONDON, U.K. ²UNIVERSITY OF PORTSMOUTH, U.K. ³BIRMINGHAM CITY BUSINESS SCHOOL - BIRMINGHAM CITY UNIVERSITY, UNITED KINGDOM. ⁴CHARLES F. DOLAN SCHOOL OF BUSINESS, FAIRFIELD UNIVERSITY, UNITED STATES

DOES AUDIT CLIENT'S POSITIVE MEDIA ATTENTION MATTER: AN INVESTIGATION OF AUDIT QUALITY AND AUDIT FEES

SVENJA HILLEBRANDT¹, NICOLE RATZINGER-SAKEL², GLEN GRAY³

¹UNIVERSITÄT HAMBURG, GERMANY. ²UNIVERSITY OF HAMBURG, GERMANY. ³CALIFORNIA STATE UNIVERSITY, NORTHRIDGE, U.S.A.

FAPSD.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR PETER POPE

ZOOM HOST: BIANCA BEYER

DISCUSSANTS: ULF BRUGGEMANN, MARTIN KAPONS

CROWDSOURCED EARNINGS EXPECTATIONS AND THE MARKET REACTION TO STREET EARNINGS SURPRISES

SANDRA GABRIELE SCHAFHÄUTLE, DAVID VEENMAN

UNIVERSITY OF AMSTERDAM, NETHERLANDS

CHANGES IN THE INFORMATION CONTENT OF ANALYST REPORTS AFTER THE GLOBAL SETTLEMENT AND CONCURRENT REGULATIONS

ZACHARIAS PETROU¹, ANDREAS CHARITOU¹, IRENE KARAMANOU¹, WAYNE LANDSMAN²

¹UNIVERSITY OF CYPRUS, CYPRUS. ²UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL, UNITED STATES

FAPS.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR JAN-HENDRIK MEIER

ZOOM HOST: IRENE KARAMANOU

CONFLICT OF INTEREST DISCLOSURE, READABILITY, AND INVESTOR DISCOUNTING

MARIËTTE KUIPER

VRIJE UNIVERSITEIT AMSTERDAM, NETHERLANDS

HOW DO PROFESSIONAL EQUITY AND DEBT PROVIDERS READ INCOME STATEMENTS? — EVIDENCE FROM AN EYE-TRACKING STUDY

MAIK LACHMANN¹, ULRIKE STEFANI², ARNT WÖHRMANN³

¹TECHNICAL UNIVERSITY OF BERLIN, GERMANY. ²KONSTANZ UNIVERSITY, GERMANY.
³GIESSEN UNIVERSITY, GERMANY

**THE EFFECT OF APPROACH/AVOIDANCE MOTIVATION AND GAIN/LOSS-FRAMING ON THE
PROCESSING OF INFORMATION CUES BY NON-PROFESSIONAL INVESTORS**

STEPHANIE JANA¹, TYGE KUMMER², MARTIN SCHMIDT³

¹ESCP BUSINESS SCHOOL BERLIN, GERMANY. ²QUEENSLAND UNIVERSITY OF TECHNOLOGY,
QUT BUSINESS SCHOOL, AUSTRALIA. ³ESCP BUSINESS SCHOOL, GERMANY

FARF.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR GABRIELLA CENCIARELLI VELIA

ZOOM HOST: FROYSTEIN GJESDAL

**REPORTING FREQUENCY AND ANALYSTS' INFORMATION ENVIRONMENT: INTERNATIONAL
EVIDENCE**

ANDREI FILIP¹, JUNQI LIU¹, ANDREEA MORARU-ARFIRE²

¹ESSEC BUSINESS SCHOOL, FRANCE. ²ESSEC BUSINESS SCHOOL, FRANCE

**THE IMPACT OF EARNINGS MANAGEMENT ON ANALYSTS' FORECAST DURING M&A
CONTESTS**

CÉDRIC SPADETTI¹, FRANCK MISSONIER-PIERA²

¹UNIVERSITY OF FRIBOURG, SWITZERLAND. ²UNIVERSITY OF FRIBOURG, SWITZERLAND

**THE LAGGED EFFECT OF REAL EARNINGS MANAGEMENT ON MEETING OR BEATING
FINANCIAL ANALYSTS' FORECASTS**

COLETTE GREY¹, ANTOINETTE FLYNN², REEM BEDEIR³

¹UNIVERSITY OF LIMERICK, IRELAND. ²UNIVERSITY OF LIMERICK, KEMMY BUSINESS SCHOOL,
IRELAND. ³CAIRO UNIVERSITY, EGYPT

THE IMPACT OF REAL EARNINGS MANAGEMENT ON ANALYST COVERAGE AND FORECAST

ZHICHAO LI¹, GUANMING HE¹, RICHARD SLACK²

¹DURHAM UNIVERSITY, UNITED KINGDOM. ²UNIVERSITY OF DURHAM, UNITED KINGDOM

OPERATIONAL COMPLEXITY AND FINANCIAL ANALYSTS: THE ROLE OF INDUSTRY RELATEDNESS FOR MULTI-SEGMENT FIRMS

BAPTISTE COLAS

UNIVERSIDAD CARLOS III DE MADRID (UC3M), SPAIN

FRPSD.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR KATHARINA WEISS

ZOOM HOST: JACOB JUSTUS LEIDNER

DISCUSSANTS: JAN RIEPE, HOLGER DASKE

THE EFFECT OF THE IMPLEMENTATION OF THE IFRS 9 ON BANKS

CHRISTOPHE LEJARD¹, ERIC PAGET-BLANC², JEAN-FRANÇOIS CASTA³

¹UNIVERSITÉ PERPIGNAN VIA DOMITIA, FRANCE. ²UNIVERSITÉ EVRY VAL D'ESSONNE, FRANCE. ³UNIVERSITÉ PARIS DAUPHINE PSL, FRANCE

EXPECTED LOSSES, UNEXPECTED COSTS?

AYTEKIN ERTAN

LONDON BUSINESS SCHOOL, UNITED KINGDOM

FRPS.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR ANN-KRISTIN GROßKOPF

ZOOM HOST: IRMA MALAFRONTÉ

**THE EVOLUTION OF ENVIRONMENTAL REPORTING IN EUROPE: A LONGITUDINAL ANALYSIS
BEFORE AND AFTER THE EUROPEAN EXTRA-FINANCIAL DIRECTIVE**

BÉATRICE BOYER-ALLIROL¹, ELENA M. BARBU¹, YANN FERRAT²

¹UNIVERSITÉ DE GRENOBLE ALPES, FRANCE. ²UNIVERSITY OF GRENOBLE ALPS, FRANCE

ACCOUNTING REGIMES AND SYSTEMIC RISK REDUCTION IN THE FINANCIAL INDUSTRY

SILVIU IONUT GLAVAN

IE UNIVERSITY, SPAIN

PREDICTING EARNINGS MANAGEMENT FROM QUALITATIVE DISCLOSURES

SANDRA ZOLLER¹, JOHANNES JASPERSEN², ANDREAS RICHTER¹

¹MRIC, LMU MUNICH, GERMANY. ²LEIBNIZ UNIVERSITY OF HANNOVER, GERMANY

FRPS.02 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR ALEXANDER LISS

ZOOM HOST: KAROL KLIMCZAK

ACCOUNTING CONSERVATISM WITH ZERO-DEBT FIRMS

JOCHEN BIGUS, HANS SCHULZE SCHWIENHORST

FREE UNIVERSITY OF BERLIN, GERMANY

EARNINGS PROPERTIES OF CO-OPERATIVE FIRMS

JOCHEN BIGUS¹, ALINE GRAHN², MONIKA RIEDIGER¹

¹FREE UNIVERSITY OF BERLIN, GERMANY. ²FREE UNIVERSITY OF BERLIN, GERMANY

MANDATORY ADOPTION OF IFRS-FOR-SMES-BASED REPORTING STANDARD IN PRIVATE FIRMS: A SWEDISH REGULATORY EXPERIMENT

MILDA TYLAITE¹, NICLAS HELLMAN¹, HENRIK NILSSON², DERYA VURAL³

¹STOCKHOLM SCHOOL OF ECONOMICS, SWEDEN. ²STOCKHOLM SCHOOL OF ECONOMICS, DEPARTMENT OF ACCOUNTING, SWEDEN. ³UPPSALA UNIVERSITY, SWEDEN

FRRF.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR PAOLA RAMASSA

ZOOM HOST: MARIYA NIKOLOVA IVANOVA

DO GOVERNMENT SUBSIDIES AFFECT ANALYST FORECAST ACCURACY?

IAN YIYUAN SUN

THE UNIVERSITY OF MANCHESTER, U.K.

BOARD OF DIRECTORS AND INFORMATION LOCALITY

WENHONG DING

NEOMA BUSINESS SCHOOL, FRANCE

STRIKE THE RIGHT TONE: FINANCIAL ANALYSTS' TONE TO ACQUIRE INFORMATION IN EARNINGS CONFERENCE CALLS

JULIA HAAG¹, CHRISTIAN HOFMANN¹, SUSANNE MARIA KLAUSING², NINA SCHWAIGER¹

¹LMU MUNICH, GERMANY. ²LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH, GERMANY

SEC COMMENTS LETTERS AND ANALYSTS' FORECAST ACCURACY: RISK DISCLOSURE IN THE 10-K FORM

MARCO PAPA¹, PAOLA ROSSI², ANTONIOS SIGANOS³, ANNA LUCIA MUSERRA¹

¹DEPARTMENT OF ECONOMICS & FINANCE, UNIVERSITY OF BARI ALDO MORO, ITALY.

²DEPARTMENT OF ECONOMICS, BUSINESS, MATHEMATICS AND STATISTICS, UNIVERSITY OF

TRIESTE, ITALY, ITALY. ³ADAM SMITH BUSINESS SCHOOL, UNIVERSITY OF GLASGOW., UNITED KINGDOM

ENOUGH IS ENOUGH! FIRMS' REACTION TO SHORT-SELLING DISCLOSURES

ALEXANDRE MADELAINE

HEC PARIS, FRANCE

FRRF.02 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR GEORGIOS RAFAIL KOSTOGLU

ZOOM HOST: JAN MARTON

THE IMPACT OF CORPORATE SOCIAL RESPONSIBILITY PERFORMANCE ON EARNINGS MANAGEMENT: FAMILY VERSUS NON-FAMILY FIRMS

INNA PAIVA¹, JOÃO BORRALHO², DOLORES GALLARDO VAZQUEZ³, REMEDIOS HERNÁNDEZ LINARES⁴

¹LISBON UNIVERSITY INSTITUTE (ISCTE), PORTUGAL. ²UNIVERSITY OF LUSOFONA, PORTUGAL.

³UNIVERSITY OF EXTREMADURA, SPAIN. ⁴UNIVERSITY OF EXTREMADURA, SPAIN

INFLUENCE OF ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) DISCLOSURE ON CORPORATE PENSION INVESTMENT STRATEGIES: A CROSS-COUNTRY STUDY

ZEZENG LI¹, EVISA MITROU²

¹HUDDERSFIELD UNIVERSITY / BUSINESS SCHOOL, U.K. ²QUEEN MARY, UNIVERSITY OF LONDON, U.K.

GENDER-DIVERSE BOARDS AND LINGUISTIC FEATURES OF CORPORATE FINANCIAL REPORTING

WALID BEN AMAR¹, CLAUDE FRANCOEUR², EMMA GARCIA-MECA³, JENNIFER MARTINEZ FERRERO⁴

¹UNIVERSITY OF OTTAWA, CANADA. ²HEC MONTREAL, CANADA. ³TECHNICAL UNIVERSITY OF CARTAGENA, SPAIN. ⁴UNIVERSITY OF SALAMANCA, SPAIN

WHAT COMES FIRST? THE CHICKEN-EGG DEBATE ON INTEGRATED THINKING AND REPORTING

JOHN PEREIRA¹, IRMA MALAFRONTÉ²

¹KINGSTON UNIVERSITY, UNITED KINGDOM. ²ROEHAMPTON UNIVERSITY, U.K.

THE EUROPEAN UNION NON-FINANCIAL REPORTING DIRECTIVE: EVIDENCE ON REGULATORY PARAMETERS AND FIRM-VALUE CONSEQUENCES

KATRIN HUMMEL

UNIVERSITY OF ZURICH, SWITZERLAND

GVPSD.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR SANDRA KATARINA KRONENBERGER

ZOOM HOST:

DISCUSSANTS: SANDER RENES, MARTIN GREGOR

HOW CEO-FRIENDLY SHOULD BOARDS WITH LIMITED ATTENTION BE?

MARTIN GREGOR¹, BEATRICE MICHAELI²

¹CHARLES UNIVERSITY, CZECH REPUBLIC. ²UNIVERSITY OF CALIFORNIA, L.A., UNITED STATES

DO WOMEN EMPOWER OTHER WOMEN? EMPIRICAL EVIDENCE OF FEMALE Pervasiveness AND FIRM RISK-TAKING

CAMILLA CIAPPEI¹, GIOVANNI LIBERATORE¹, SIMONE TERZANI²

¹UNIVERSITY OF FLORENCE, ITALY. ²UNIVERSITY OF PERUGIA, ITALY

GVPS.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR SEBASTIAN OELRICH

ZOOM HOST: DIRK BEERBAUM

THE BOARD RESPONSE TO TRANSNATIONAL GOVERNANCE: NAVIGATING A SHIFTING LOGIC IN THE BANKING SECTOR

SEPPO IKAHEIMO¹, EDUARDO SCHIEHL², VIKASH KUMAR SINHA³

¹AALTO UNIVERSITY, FINLAND. ²HEC MONTRÉAL BUSINESS SCHOOL, CANADA. ³AALTO UNIVERSITY SCHOOL OF BUSINESS, FINLAND

STAGGERED BOARDS AND ACCOUNTING CONSERVATISM

OZAN GULER

GHENT UNIVERSITY, BELGIUM

BOARD CONNECTIONS AND FINANCIAL STATEMENT COMPARABILITY

SOFIA MARTINEZ¹, ANTONIO B. VAZQUEZ²

¹UNIVERSIDAD CARLOS III DE MADRID, SPAIN. ²STOCKHOLM SCHOOL OF ECONOMICS, SWEDEN

HIPSD.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK HISTORY

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR IGNACE DE BEELDE

ZOOM HOST: KEES CAMFFERMAN

DISCUSSANTS: CHRISTOPHER NAPIER, KAREN MCBRIDE

PENAL ACCOUNTANCY AND THE SPANISH INQUISITION

SALVADOR CARMONA¹, ARACELI CASASOLA², MAHMOUD EZZAMEL³

¹IE BUSINESS SCHOOL, SPAIN. ²UNIVERSIDAD PABLO DE OLAVIDE, SPAIN. ³CARDIFF UNIVERSITY, UNITED KINGDOM

ACCOUNTABILITY FOR MUSIC AND ACCOUNTABILITY BY MUSIC: THE CONCERT FOR GIUSEPPE VERDI AND THE EMANCIPATORY DREAM OF COUNT CHIGI

MARIA CLEOFE GIORGINO¹, ELENA GIOVANNONI², ROBERTO DI PIETRA¹

¹UNIVERSITY OF SIENA, ITALY. ²ROYAL HOLLOWAY UNIVERSITY OF LONDON, UNITED KINGDOM

ICPSD.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK INTERDISCIPLINARY/CRITICAL

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR CHRYSTELLE RICHARD

ZOOM HOST: BARBARA VOSS

DISCUSSANTS: BERNARD LECA, ALBRECHT BECKER

ENABLING CONTROL IN GENERATIVE INFRASTRUCTURES: THE CASE OF “DASHBOARDING”

MARC FELDMANN, LUKAS LOEHLEIN, UTZ SCHAEFFER

WHU – OTTO BEISHEIM SCHOOL OF MANAGEMENT, GERMANY

‘BACK TO THE FUTURE’: RE-FLECTING TIME THROUGH PERFORMANCE MEASUREMENT SYSTEMS

FABRIZIO GRANA¹, CRISTIANO BUSCO^{2,3}, ELENA GIOVANNONI⁴, GIULIA ACHILLI⁴

¹ESCP BUSINESS SCHOOL, UNITED KINGDOM. ²ROEHAMPTON UNIVERSITY, UNITED KINGDOM. ³LUISS BUSINESS SCHOOL, ITALY. ⁴ROYAL HOLLOWAY UNIVERSITY OF LONDON, UNITED KINGDOM

ISRF.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK ACCOUNTING AND INFORMATION SYSTEMS

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR CAREN SCHELLEMAN

ZOOM HOST: HELENA OLIVEIRA

**STRATEGIES FOR DATA ANALYTICS PROJECTS IN BUSINESS PERFORMANCE FORECASTING:
A MULTIPLE CASE STUDY**

MAËL SCHNEGG¹, KLAUS MÖLLER²

¹UNIVERSITY OF ST. GALLEN, SWITZERLAND. ²UNIVERSITY OF ST. GALLEN, SWITZERLAND

BIG DATA AND REPAIR – ON THE MAINTENANCE OF OIL RIGS

ANDREAS ULFSTEN¹, BINO CATASUS², KATARINA KAARBØE³

¹NHH NORWEGIAN SCHOOL OF ECONOMICS, NORWAY. ²STOCKHOLM UNIVERSITY, SWEDEN.

³NHH NORWEGIAN SCHOOL OF ECONOMICS, NORWAY

**DO MANAGEMENT CONTROL SYSTEMS REALLY CHANGE? HOW BUSINESS INTELLIGENCE
AND ANALYTICS SHAPE MANAGEMENT CONTROL SYSTEMS A SYSTEMATIC LITERATURE
REVIEW**

DANIEL PABINGER¹, BIRGIT FELDBAUER-DURSTMÜLLER², CHRISTINE DULLER³

¹JOHANNES KEPLER UNIVERSITY, LINZ/INSTITUTE OF MANAGEMENT CONTROL AND
CONSULTING, AUSTRIA. ²JOHANNES KEPLER UNIVERSITY/INSTITUTE FOR MANAGEMENT
CONTROL & CONSULTING, AUSTRIA. ³JOHANNES KEPLER UNIVERSITY/INSTITUTE OF APPLIED
STATISTICS, AUSTRIA

MAPSD.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR MARTIN ALTENBURGER

ZOOM HOST: JOEL BERGE

DISCUSSANTS: JACOBO GÓMEZ CONDE, FARAH ARSHAD

TARGET SETTING IN HIERARCHIES: THE ROLE OF MIDDLE MANAGERS

JAN BOUWENS¹, NINA SCHWAIGER², CHRISTIAN HOFMANN²

¹UNIVERSITY OF AMSTERDAM, NETHERLANDS. ²LMU MUNICH, GERMANY

IT'S A MATTER OF PERSPECTIVE: ESCALATION OF COMMITMENT AND DECISION RATINGS

DOMINIK KEMSA¹, PETER DANIEL SCHAEFER²

¹TECHNICAL UNIVERSITY OF MUNICH, GERMANY. ²TECHNICAL UNIVERSITY MUNICH, GERMANY

MAPS.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR BERNHARD HIRSCH

ZOOM HOST: KAI MERTENS

THE EFFECT OF RELATIVE PERFORMANCE INFORMATION AND GROUP IDENTITY ON RULE-BREAKING

CORINNA EWELT-KNAUER¹, THORSTEN KNAUER², SANDRA WINKELMANN³

¹JUSTUS-LIEBIG-UNIVERSITY GIESSEN, GERMANY. ²RUHR-UNIVERSITÄT BOCHUM, GERMANY.

³JUSTUS-LIEBIG-UNIVERSITY GIESSEN, GERMANY

GETTING MOTIVATED THROUGH GIVING: HOW DONATION RANKINGS CAN STIMULATE EMPLOYEE PERFORMANCE

JULIA SCHNEIDER¹, CORINNA EWELT-KNAUER², COLLEEN BOLAND³

¹JUSTUS-LIEBIG-UNIVERSITÄT GIEßEN, GERMANY. ²JUSTUS-LIEBIG-UNIVERSITY GIESSEN, GERMANY. ³UNIVERSITY OF WISCONSIN MILWAUKEE, UNITED STATES

DOES RELATIVE PERFORMANCE INFORMATION ENHANCE PERFORMANCE IN MEANINGFUL TASKS?

MARIA ASSEL, WOLFGANG SCHULTZE

AUGSBURG UNIVERSITY, GERMANY

MARF.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR MIKAEL CÄKER

ZOOM HOST: KATRIN WEISKIRCHNER-MERTEN

**MERGING MANAGEMENT AND ENGINEERING THROUGH THE LANGUAGE OF
MANAGEMENT ACCOUNTING: THE CASE OF AN ACADEMIC-BASED NEW PRODUCT
DEVELOPMENT RESEARCH PROJECT**

FABIO MAGNACCA¹, RICCARDO GIANNETTI², GIOVANNA MARIANI¹

¹UNIVERSITY OF PISA, ITALY. ²UNIVERSITY OF PISA, ITALY

**BRIDGING ORGANIZATIONAL RESILIENCE AND MANAGEMENT CONTROL SYSTEMS - A
SYSTEMATIC REVIEW**

MAXIMILIAN WEBER

TH ASCHAFFENBURG UNIVERSITY OF APPLIED SCIENCES, GERMANY

**THE IMPACT OF SHORT-TERM FINANCIAL INFORMATION ON CREATIVITY ASSESSMENTS
FOR NEW PRODUCT IDEAS: A SOCIAL CONTEXT PERSPECTIVE**

CHRISTOPH FEICHTER¹, GERHARD SPECKBACHER², LEA ZWICKL²

¹VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA. ²WU VIENNA, AUSTRIA

THE CONSTRUCTION OF RESILIENCE: A STUDY OF UK COMPANIES

RODRIGO SILVA DE SOUZA

UNIVERSITY OF ROEHAMPTON, UNITED KINGDOM

MARF.02 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR MARÍA J. SÁNCHEZ EXPÓSITO

ZOOM HOST: MARIANA SAILER

HOW PERSONAL FAILURE ATTITUDE AND ORGANIZATIONAL FAILURE CULTURE AFFECT ESCALATION OF COMMITMENT – A NEW PERSPECTIVE ON SELF-JUSTIFICATION

THOMAS FISCHER¹, PETER KRAM¹, JENNIFER KUNZ²

¹FRIEDRICH-ALEXANDER-UNIVERSITY ERLANGEN-NUREMBERG, GERMANY. ²UNIVERSITÄT AUGSBURG, GERMANY

UNCERTAIN GIFTS: HOW MUCH DOES GOOD INTENT MATTER?

ANDREAS OSTERMAIER¹, PETER DANIEL SCHAEFER²

¹UNIVERSITY OF SOUTHERN DENMARK, DENMARK. ²TECHNICAL UNIVERSITY MUNICH, GERMANY

THE EFFECT OF PEER PRESSURE, TEAM IDENTITY, AND SOCIAL NORMS ON MANAGERIAL HONESTY

LUCIA BELLORA-BIENENGRÄBER¹, IR. KAI G. MERTENS², MATTHIAS MEYER², JANNICK PLÄHN²

¹UNIVERSITY OF GRONINGEN, NETHERLANDS. ²HAMBURG UNIVERSITY OF TECHNOLOGY, GERMANY

ADVICE SEEKING UNDER OBJECTIVE VERSUS SUBJECTIVE PERFORMANCE EVALUATION: THE ROLE OF ADVICE TYPE.

ELIEN VOERMANS, MARTINE COOLS, ALEXANDRA VAN DEN ABBEELE

KU LEUVEN, BELGIUM

PSPS.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK PUBLIC SECTOR ACCOUNTING AND NOT-FOR-PROFIT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

ZOOM HOST: PINAR GUVEN-USLU

INFLUENCES OF FORMALIZATION AND ROLE STRESS ON GERMAN PUBLIC-SECTOR AUDITORS' PERCEIVED BUSINESS PARTNER ROLE AND ECONOMIC ERROR COMMUNICATION

IRINA LINDERMÜLLER, DAVID LINDERMÜLLER, CHRISTIAN NITZL, BERNHARD HIRSCH
BUNDESWEHR UNIVERSITY MUNICH, GERMANY

BEYOND THE MONEY: GRANTORS SUPPORTING THEIR GRANTEEES

GIACOMO BOESSO¹, FABRIZIO CERBIONI¹, ANDREA MENINI¹, GIULIA REDIGOLO²

¹UNIVERSITY OF PADOVA, ITALY. ²ESADE BUSINESS SCHOOL, SPAIN

FRAUD IN THE CHARITY SECTOR: A QUANTITATIVE ANALYSIS

SAFFET ARAS UYGUR¹, CHRISTOPHER NAPIER²

¹ROYAL HOLLOWAY UNIVERSITY OF LONDON, U.K. ²ROYAL HOLLOWAY UNIVERSITY OF LONDON, UNITED KINGDOM

SEEPS.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR LIES BOUTEN

ZOOM HOST: NADIA GULKO

CONFLICTS, TENSIONS AND PARADOXES: DISCURSIVE POWER IN SOCIAL IMPACT ACCOUNTING

SARAH BEATRICE SCHMID¹, OTHMAR LEHNER², ALEX NICHOLLS³

¹MIDDLESEX UNIVERSITY, AUSTRIA. ²HANKEN SCHOOL OF ECONOMICS, FINLAND. ³SAID BUSINESS SCHOOL, UNIVERSITY OF OXFORD, UNITED KINGDOM

SUSTAINABILITY MANAGEMENT CONTROL AND GLOBAL PERFORMANCE MANAGEMENT IN A SMALL AND MEDIUM-SIZED ENTERPRISE

RHITA SAFY, PHILIPPE CHAPPELLIER, CLAIRE GILLET MONJARRET

MONTPELLIER UNIVERSITY, FRANCE

SEEPS.02 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR AMAMA SHAUKAT

BEHIND THE CONTRADICTION: GHG PERFORMANCE AND DISCLOSURE-NEW EVIDENCE

DR MINGCHEN LI

UNIVERSITY OF LEEDS, UNITED KINGDOM

UNDER PRESSURE: HOW FIRMS REACT TO MANDATORY CLIMATE REPORTING

THOMAS PIOCH¹, FRANK SCHIEMANN², TOBIAS BAUCKLOH³, CHRISTIAN KLEIN³

¹HAMBURG UNIVERSITY, GERMANY. ²UNIVERSITY OF HAMBURG, GERMANY. ³UNIVERSITY KASSEL, GERMANY

CORPORATE GREENHOUSE GAS EMISSIONS BECOME INCREASINGLY IMPORTANT FOR FIRM VALUATION: CO2 RELATED EQUITY DISCOUNTS IN THE CONTEXT OF THE EU EMISSIONS TRADING SCHEME

INGMAR JUERGENS¹, MALTE HESSENIUS², FRANK SCHIEMANN³

¹DIW (GERMAN INSTITUTE FOR ECONOMIC RESEARCH), GERMANY. ²HUMBOLDT UNIVERSITY OF BERLIN, GERMANY. ³UNIVERSITY OF HAMBURG, GERMANY

SEEPS.03 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR MARTA NOWAK

HOW TO REGULATE CORPORATE SOCIAL RESPONSIBILITY REPORTING -INTERNATIONAL EVIDENCE ON THE IMPACT OF DIFFERENT REGULATORY APPROACHES

FLORIAN SCHRAMM

TECHNISCHE UNIVERSITÄT MÜNCHEN, GERMANY

SHAREHOLDER ACTIVISM ON CLIMATE CHANGE: EVOLUTION, DETERMINANTS AND CONSEQUENCES

IVAN DIAZ-RAINEY¹, PAUL A GRIFFIN², ANTONIO MATEO-MARQUEZ³, DAVID LONT⁴,
CONSTANCIO ZAMORA-RAMIREZ³

¹OTAGO UNIVERSITY, NEW ZEALAND. ²UNIVERSITY OF CALIFORNIA, DAVIS, UNITED STATES.

³UNIVERSITY OF SEVILLE, SPAIN. ⁴UNIVERSITY OF OTAGO, NEW ZEALAND

INTEGRATED REPORTING QUALITY AND NEGATIVE MEDIA COVERAGE: EMPIRICAL EVIDENCE

COSTANZA DI FABIO¹, MARCO BELLUCCI², CHIARA CROVINI³, LORENZO SIMONI⁴

¹UNIVERSITY OF GENOA - DEPARTMENT OF ECONOMICS AND BUSINESS STUDIES, ITALY.

²UNIVERSITY OF FLORENCE, ITALY. ³AALBORG UNIVERSITY BUSINESS SCHOOL, DENMARK.

⁴UNIVERSITY OF GENOA, ITALY

TXPS.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK TAXATION

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR CAREN SURETH-SLOANE

ZOOM HOST: ARTHUR STENZEL

COMPOSITION OF COMPENSATION PACKAGES WITHIN THE FRAMEWORK OF SEPARATE TAXATION AND FORMULA APPORTIONMENT (WORK-RELATED PERKS)

HÜLYA ÇELEBI¹, GAZI BILAL YILDIZ²

¹UNIVERSITY OF INNSBRUCK, AUSTRIA. ²HITIT UNIV., INDUSTRIAL ENGINEERING, TURKEY

DO COUNTRIES BENEFIT FROM TAX TRANSFER PRICING RULE INCONSISTENCY?

JOHANNES LORENZ¹, MARKUS DILLER²

¹PADERBORN UNIVERSITY, GERMANY. ²UNIVERSITY OF PASSAU, GERMANY

REAL EFFECTS OF MINIMUM TAXATION FOR MNES – THE IMPACT ON THE LOCATION OF BUSINESS OPERATIONS

REGINA ORTMANN¹, DIRK SIMONS², DENNIS VOELLER³

¹PADERBORN UNIVERSITY, GERMANY. ²UNIVERSITY OF MANNHEIM, GERMANY. ³TOULOUSE BUSINESS SCHOOL, FRANCE

AUPSD.01 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR LOUIS-PHILIPPE SIROIS

ZOOM HOST: SANDRO BRUNELLI

DISCUSSANTS: JOSEPH ATKINS JOHNSTON, MARTIN SCHMIDT

ECONOMIC CONSEQUENCES OF AUDITOR REPUTATION LOSS: EVIDENCE FROM THE AUDIT INSPECTION SCANDAL

TZACHI ZACH¹, FRANCINE MCKENNA², MIKHAIL PEVZNER³, AMY SHENEMAN⁴

¹THE OHIO STATE UNIVERSITY, FISHER COLLEGE OF BUSINESS, UNITED STATES. ²AMERICAN UNIVERSITY, UNITED STATES. ³UNIVERSITY OF BALTIMORE, U.S.A. ⁴THE OHIO STATE UNIVERSITY, U.S.A.

CLIENTS' FINANCIAL MISCONDUCT AND THEIR REACTIONS TO AUDITORS' PCAOB INSPECTION RESULTS

MERT ERINC

BOCCONI UNIVERSITY, ITALY

AUPS.02 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR AMY SHENEMAN

ZOOM HOST: SVENJA HILLEBRANDT

DO AUDIT FIRMS CARE ABOUT MEDIA COVERAGE? AN INVESTIGATION OF AUDIT FIRM RESPONSE TO NEWS COVERAGE

ELIZABETH N COWLE¹, CALEB RAWSON¹, STEPHEN ROWE²

¹UNIVERSITY OF ARKANSAS, U.S.A. ²UNIVERSITY OF ARKANSAS, UNITED STATES

AUDIT COMMITTEE INDEPENDENCE AND AUDITOR-MANAGER DISPUTES

SANDRA KATARINA KRONENBERGER¹, SEBASTIAN KRONENBERGER², MINLEI YE³

¹JOHANNES GUTENBERG UNIVERSITY MAINZ, GERMANY. ²UNIVERSITY OF MANNHEIM, GERMANY. ³UNIVERSITY OF TORONTO, CANADA

THE EFFECT OF THE PCAOB'S RESTRICTIONS ON AUDITOR-PROVIDED TAX SERVICES ON AUDIT QUALITY, EARNINGS QUALITY, AND TAX AVOIDANCE

RAN LING¹, STEVE LIN²

¹TEXAS A&M UNIVERSITY-COMMERCE, UNITED STATES. ²UNIVERSITY OF MEMPHIS, UNITED STATES

AUPS.03 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR FENG CHEN

ZOOM HOST: CAREN SCHELLEMAN

DO INVESTORS USE AUDIT PARTNER IDENTIFICATION? EVIDENCE FROM THE KPMG 'STEAL THE EXAM' SCANDAL

WILLIAM BUSLEPP¹, LAWRENCE ABBOTT², PRADEEP SAPKOTA³, RUSSELL BARBER⁴

¹LOUISIANA STATE UNIVERSITY, U.S.A. ²UNIVERSITY OF WISCONSIN-MILWAUKEE, UNITED STATES. ³UNIVERSITY OF NORTH TEXAS, U.S.A. ⁴UNIVERSITY OF COLORADO-DENVER, UNITED STATES

AUDITORS' SELF-ASSESSMENT OF ENGAGEMENT QUALITY AND THE ROLE OF STAKEHOLDER PRIORITY

EMMA-RIIKKA MYLLYMÄKI¹, LIMEI CHE², TOBIAS SVANSTRÖM³

¹AALTO UNIVERSITY, FINLAND. ²PEKING UNIVERSITY, HSBC BUSINESS SCHOOL, CHINA. ³UMEÅ UNIVERSITY, SWEDEN

CAN AUDITORS BE OVERZEALOUS? IMPACT OF AUDITOR OVER-CONSERVATISM ON CLIENT'S INVESTMENT EFFICIENCY

OMAR DE INÉS ANTÓN

CARLOS III UNIVERSITY, MADRID, SPAIN

AURF.02 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK AUDITING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR JAMES HANSEN

ZOOM HOST: ILIAS BASIOUDIS

REPORTING TRANSPARENCY OF KEY AUDIT MATTERS IN THE INVESTMENT PROPERTY SECTOR

TUOMAS HONKAMÄKI¹, HANNU OJALA², JILL COLLIS³

¹TAMPERE UNIVERSITY, FINLAND. ²UNIVERSITY OF EASTERN FINLAND, FINLAND. ³BRUNEL, UNITED KINGDOM

KEY AUDIT MATTERS: IMPLICATIONS FOR THE USE OF SPECIALIST AND AUDIT FEES

JOSEPH AKADEAGRE AGANA

UNIVERSITY OF AGDER, NORWAY

INVESTORS REACTION TO THE DISCLOSURE OF CRITICAL AUDIT MATTERS IN AUDITOR REPORT: EVIDENCE ON TRADING VOLUME OF CROSS-LISTED AND NON-CROSS-LISTED FIRMS IN EMERGING MARKETS

HAIYAN (HELEN) ZHOU¹, HEIBATOLLAH SAMI², ZHIYING HU³

¹UNIVERSITY OF TEXAS RIO GRANDE VALLEY, U.S.A. ²LEHIGH UNIVERSITY, UNITED STATES.

³UNIVERSITY OF SCIENCE AND TECHNOLOGY BEIJING, CHINA, CHINA

KEY AUDIT MATTERS IN THE EUROPEAN BANKING SECTOR

ANTONIO SAMAGAIO¹, PEDRO VERGA MATOS², TIAGO DIGO³, LILIANA CARVALHO²

¹ISEG SCHOOL OF ECONOMICS AND MANAGEMENT, PORTUGAL. ²ISEG, UNIVERSIDADE DE LISBOA, PORTUGAL. ³ISEG - SCHOOL OF ECONOMICS AND MANAGEMENT / UNIVERSIDADE DE LISBOA, PORTUGAL

HOW DIFFICULT TO UNDERSTAND IS THE EXTENDED AUDIT REPORT?: ANALYSIS OF THE FIRST AND SECOND YEARS OF ITS IMPLEMENTATION

MARÍA DEL MAR CAMACHO-MIÑANO¹, LAURA PARTE², MARIA JESUS SEGOVIA-VARGAS³, YOLANDA PÉREZ-PÉREZ⁴

¹UNIVERSIDAD COMPLUTENSE DE MADRID, SPAIN. ²UNIVERSIDAD NACIONAL DE EDUCACIÓN A DISTANCIA (UNED), SPAIN. ³COMPLUTENSE UNIVERSITY OF MADRID, SPAIN. ⁴COMPLUTENSE UNIVERSITY OF MADRID, SPAIN

AURF.03 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK AUDITING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR PIOTR STASZKIEWICZ

ZOOM HOST: NICOLAS PAPPERT

ARE AUDITORS SLACKING OFF UNDER TIME PRESSURE?

OLGA BOGACHEK

FREE UNIVERSITY OF BOZEN, ITALY

IMPLEMENTATION OF ISA 240 FOR FRAUD DETECTION AND RESOLUTION IN DEVELOPING COUNTRIES: AN EXPLORATORY STUDY

ARIZONA MUSTIKARINI¹, BASIL ABEIFAA DER², IRIS STUART³

¹UNIVERSITY OF AGDER, NORWAY. ²UNIVERSITY OF AGDER, NORWAY. ³NHH NORWEGIAN SCHOOL OF ECONOMICS, NORWAY

AUDITOR'S INDEPENDENCE AND THE LEVEL OF MATERIALITY

BEN YANGIN YOON¹, ISABEL MARIA MARTINEZ CONESA², EMILIANO RUIZ BARBADILLO³

¹RUTGERS BUSINESS SCHOOL, UNITED STATES. ²MURCIA UNIVERSITY, SPAIN. ³UNIVERSITY OF CÁDIZ, SPAIN

**AUDITOR BENCHMARK CHOICE AND AUDIT MATERIALITY THRESHOLDS IN EXPANDED
AUDIT REPORTS: AUDITOR GAAP VERSUS NON-GAAP BENCHMARKS**

KAREN-ANN DWYER¹, COLLETTE E KIRWAN², NIAMH M. BRENNAN³

¹DUBLIN CITY UNIVERSITY, IRELAND. ²WATERFORD INSTITUTE OF TECHNOLOGY, IRELAND.

³UNIVERSITY COLLEGE DUBLIN, IRELAND

**REVIEW PARTNERS AND ENGAGEMENT PARTNERS: A DIFFERENT PERSPECTIVE ON THE
INTERACTION PROCESS IN ENGAGEMENT QUALITY REVIEW**

MICHAEL FAVERE-MARCHESI

SIMON FRASER UNIVERSITY, CANADA

EDRF.01 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK ACCOUNTING EDUCATION

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR MARCELA ZAROVA

ZOOM HOST: SHIH-CHU CHOU

**THE EFFECT OF A WEB-BASED STUDENT RESPONSE SYSTEM (SRS) ON ACADEMIC
PERFORMANCE AND SATISFACTION: A QUASI-EXPERIMENT WITH ACCOUNTING
UNDERGRADUATE STUDENTS**

VITOR HIDEO NASU, LUÍS EDUARDO AFONSO

UNIVERSITY OF SAO PAULO, BRAZIL

**CONTINUING PROFESSIONAL DEVELOPMENT AND AUDITORS: AN EMPIRICAL
INVESTIGATION OF THE PROFESSION'S INVOLVEMENT IN LIFELONG LEARNING**

KATARZYNA ŚWIETLA¹, JOANNA KRASODOMSKA¹, JAN MICHALAK², HALINA WANIAK
MICHALAK³

¹CRACOW UNIVERSITY OF ECONOMICS, POLAND. ²LODZ UNIVERSITY, POLAND. ³LODZ
UNIVERSITY, ACCOUNTING DEPARTMENT, POLAND

INFLUENCE OF ACCOUNTING EDUCATION ON PERCEPTION OF ACCOUNTANT AND CONTROLLER PROFESSIONS

MARTA NOWAK

WROCLAW UNIVERSITY OF ECONOMICS, POLAND

PERCEIVED ATTRACTIVENESS OF THE ACCOUNTING PROFESSION: INSIGHTS FROM A GERMAN-SPEAKING AREA

MSC. SIMONA HOLZKNECHT¹, SABINE GRASCHITZ², MARCEL STELLER³

¹UNIVERSITY OF INNSBRUCK, AUSTRIA. ²UNIVERSITY OF INNSBRUCK, AUSTRIA. ³UNIVERSITY OF INNSBRUCK - FACULTY FOR BUSINESS AND ECONOMICS - DEPARTMENT FOR ACCOUNTING, AUDITING AND TAXATION, AUSTRIA

EDUCATION AS A LEGITIMATE SUB-DISCIPLINE OF PROFESSIONAL FIELDS

LAURA ROCCA¹, CHRISTINE HELLIAR², MONICA VENEZIANI³, LOUISE CRAWFORD⁴

¹UNIVERSITY OF BRESCIA, ITALY. ²UNIVERSITY OF SOUTH AUSTRALIA, UNISA BUSINESS, AUSTRALIA. ³UNIVERSITY OF BRESCIA, ITALY. ⁴NEWCASTLE UNIVERSITY BUSINESS SCHOOL, UNITED KINGDOM

FAPS.02 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR M.H. FRANCO WONG

"LET ME GET BACK TO YOU" - A MACHINE LEARNING APPROACH TO MEASURING NON-ANSWERS

ANDREAS BARTH, SASAN MANSOURI, FABIAN WOEBBEKING

GOETHE UNIVERSITY FRANKFURT, GERMANY

INDUSTRY CLASSIFICATION MISFITS: IDENTIFICATION AND CONSEQUENCES

BAPTISTE COLAS¹, CARL BROUSSEAU²

¹UNIVERSIDAD CARLOS III DE MADRID (UC3M), SPAIN. ²LAVAL UNIVERSITY, CANADA

MASCULINITY AND ANALYST RISK-TAKING: EVIDENCE FROM EARNINGS FORECAST AND STOCK PRICE SYNCHRONICITY

BO LIU¹, JINGLIN JIANG²

¹ZHEJIANG UNIVERSITY, CHINA. ²SONOMA STATE UNIVERSITY, UNITED STATES

FAPS.03 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR ERIC WEISBROD

ZOOM HOST: ULF BRUGGEMANN

WE CANNOT REJECT THE NULL THAT EARNINGS FOLLOW A RANDOM WALK

PETER D. EASTON¹, MARTIN KAPONS², PETER KELLY¹, ANDREAS NEUHIERL¹

¹UNIVERSITY OF NOTRE DAME, UNITED STATES. ²TILBURG UNIVERSITY, NETHERLANDS

ANALYST EXTRAVERSION: CHARACTERISTICS AND CAREER OUTCOMES

PATRICK KIELTY¹, MARCUS KIRK², DIANA WENG²

¹OHIO STATE UNIVERSITY, UNITED STATES. ²UNIVERSITY OF FLORIDA, UNITED STATES

DOES THE ALL-STAR AWARD AFFECT ANALYSTS' PERFORMANCE? EVIDENCE FROM A REGRESSION DISCONTINUITY DESIGN AND THE FIELD

CONGCONG LI¹, SHAOKUN LI², HAI LU³

¹DUQUESNE UNIVERSITY, UNITED STATES. ²PEKING UNIVERSITY, CHINA. ³UNIVERSITY OF TORONTO, CANADA

FARF.02 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR ION ANGHEL

ZOOM HOST: ANDREEA MORARU-ARFIRE

QUARTERLY EARNINGS, OPERATING CASH FLOW AND ACCRUALS IN FUTURE PERFORMANCE ASSESSMENT

RENE COPPE PIMENTEL¹, MARA JANE CONTRERA MALACRIDA²

¹UNIVERSITY OF SAO PAULO, BRAZIL. ²UNIVERSITY OF SAO PAULO, BRAZIL

DOES POLICY UNCERTAINTY AFFECT CORPORATE LEVERAGE?

AMAURY JOSÉ REZENDE, LUCAS SCHWARZ, FLAVIA ZOBOLI DALMACIO

UNIVERSITY OF SÃO PAULO, BRAZIL

THE PROPHETS' WEAKNESS: AN EMPIRICAL APPROACH TO ANALYSTS' RESPONSES TO NON-FINANCIAL BUMPS

JESUS RODOLFO JIMENEZ ANDRADE¹, GRIGORIA CHLOMOU²

¹TEXAS A&M UNIVERSITY - SAN ANTONIO, U.S.A. ²ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS, GREECE

THE DISCLOSURE OF NON-GAAP EARNINGS INFORMATION AND THE VALUE OF FINANCIAL ANALYSTS' STOCK RECOMMENDATION REVISIONS

CHANGHEE LEE¹, DAN PALMON², ARI YEZEGEL³

¹RAMAPO COLLEGE OF NEW JERSEY, U.S.A. ²RUTGERS BUSINESS SCHOOL, UNITED STATES.

³BENTLEY UNIVERSITY, UNITED STATES

EFFECTS OF WORKING CAPITAL MANAGEMENT ON CORPORATE PERFORMANCE MODERATED BY FINANCIAL CONSTRAINTS

PAULA PONTES DE CAMPOS-RASERA¹, MARCOS WAGNER DA FONSECA²

¹UNIVERSIDADE FEDERAL DO PARANÁ - UFPR, BRAZIL. ²UNIVERSIDADE FEDERAL DO PARANÁ - UFPR, BRAZIL

FRPSD.02 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR JUAN MANUEL GARCIA LARA

ZOOM HOST: RAFFAELA CASCIELLO

DISCUSSANTS: MARCELO ORTIZ, FEDERICO SIANO

MANDATED FINANCIAL REPORTING AND CORPORATE INNOVATION

MATTHIAS BREUER¹, CHRISTIAN LEUZ², STEVEN VANHAVERBEKE³

¹COLUMBIA UNIVERSITY, UNITED STATES. ²UNIVERSITY OF CHICAGO, UNITED STATES.

³ROTTERDAM SCHOOL OF MANAGEMENT, NETHERLANDS

DISCLOSURE SOFTNESS OF CORPORATE LANGUAGE

DANIELA DE LA PARRA

RICE UNIVERSITY, UNITED STATES

FRPSD.03 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR PARASKEVI VICKY KIOSSE

ZOOM HOST: XI CHEN

DISCUSSANTS: RUCSANDRA MOLDOVAN, RIMONA PALAS

**TIME TO CLEAN UP ENVIRONMENTAL LIABILITIES REPORTING: DISCLOSURE SPECIFICITY,
MEDIA EXPOSURE AND MARKET IMPLICATIONS**

MARI PAANANEN, EMMELI RUNESSON, NIUSHAN SAMANI

UNIVERSITY OF GOTHENBURG, SWEDEN

BROAD-BASED EMPLOYEE OWNERSHIP AND EARNINGS QUALITY

CHIEH LIN¹, STEVEN TOMS², IAIN CLACHER²

¹UNIVERSITY OF LEEDS, U.K.²UNIVERSITY OF LEEDS, UNITED KINGDOM

FRPSD.04 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR THORSTEN SELLHORN

ZOOM HOST: ELYASHIV DAVID WIEDMAN

DISCUSSANTS: JUNQI LIU, SHAILENDRA PANDIT

THE IMPACT OF PERFORMANCE REPORTING ON INVESTMENT BEHAVIOR: EVIDENCE FROM DISCLOSURE REFORM IN THE UK

GITAE PARK

LANCASTER UNIVERSITY, UNITED KINGDOM

TO SHARE OR NOT TO SHARE? FINANCIAL ANALYSTS' QUESTIONING IN CONFERENCE CALLS

ALEXANDER PAULUS¹, JULIA HAAG², NINA SCHWAIGER², CHRISTIAN HOFMANN², THORSTEN SELLHORN³

¹LUDWIG MAXIMILIAN UNIVERSITY OF MUNICH, GERMANY. ²LMU MUNICH, GERMANY.

³LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH / INSTITUTE FOR ACCOUNTING, AUDITING AND ANALYSIS, GERMANY

FRPSD.05 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR ALJOSA VALENTINCIC

ZOOM HOST: VASILEIOS ZISIS

DISCUSSANTS: SIVA NATHAN, JOE LOPEZ

THE CAPITAL MARKET EFFECTS OF CENTRALIZING REGULATED FINANCIAL INFORMATION

GURPAL SRAN¹, MARCEL TUIJN², LAUREN VOLLON³

¹UNIVERSITY OF CHICAGO BOOTH SCHOOL OF BUSINESS, UNITED STATES. ²SOUTHERN METHODIST UNIVERSITY, UNITED STATES. ³UNIVERSITY OF CHICAGO BOOTH SCHOOL OF BUSINESS, U.S.A.

FRPS.03 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR JESSICA KIM-GINA

ZOOM HOST: MARCUS BRAVIDOR

REAL EARNINGS SMOOTHING AND MANAGERIAL COMPENSATION INCENTIVES

CHANGLING CHEN¹, LI YAO², RACHEL (QI) TANG³

¹UNIVERSITY OF WATERLOO, CANADA. ²CONCORDIA UNIVERSITY, CANADA. ³UNIVERSITY OF WATERLOO, CANADA

DO CORPORATE RESTRUCTURING ANNOUNCEMENTS IMPLY BAD NEWS? EVIDENCE FROM SHORT-SELLING

KENNETH REICHELT¹, B. CHARLENE HENDERSON², NUSRAT JAHAN²

¹LOUISIANA STATE UNIVERSITY, U.S.A. ²LOUISIANA STATE UNIVERSITY, UNITED STATES

THE EFFECTS OF CORRUPTION INVESTIGATIONS ON REAL EARNINGS MANAGEMENT: THE CONTAGION EFFECT

DIRLEI LUIS DA SILVA JUNIOR¹, ANDRE AROLDO FREITAS DE MOURA¹, SAMUEL L. TIRAS²

¹FUCAPE BUSINESS SCHOOL, BRAZIL. ²KELLEY SCHOOL OF BUSINESS - INDIANA UNIVERSITY - INDIANAPOLIS, UNITED STATES

FRPS.04 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR QIUHONG ZHAO

ZOOM HOST: LUMINITA ENACHE

THE VALUE OF MANDATORY CERTIFICATION: A REAL-EFFECTS PERSPECTIVE

BAOHUA XIN¹, XU JIANG², YAN XIONG³

¹UNIVERSITY OF TORONTO, CANADA. ²DUKE UNIVERSITY, USA. ³HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY, HONG KONG

VOLUNTARY DISCLOSURE IN LEADER-FOLLOWER GAMES

HUI CHEN, ROBERT F. GOEX

UNIVERSITY OF ZURICH, SWITZERLAND

INVESTOR SOPHISTICATION, EARNINGS MANAGEMENT, AND PRICE EFFICIENCY

ULRICH SCHÄFER, ROBERT F. GOEX, MIRO FELLER

UNIVERSITY OF ZURICH, SWITZERLAND

FRPS.05 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR THOMAS RAUTER

ZOOM HOST: RADHIKA LUNAWAT

INFORMATION IN MANDATORY AND VOLUNTARY EARNINGS ANNOUNCEMENT DATE FORECASTS

MARY E BARTH¹, GREG CLINCH², PAUL MA³

¹STANFORD UNIVERSITY, USA. ²PHD, AUSTRALIA. ³UNIVERSITY OF MINNESOTA, USA

THE EFFECT OF THE CONVERGENCE PROJECT BETWEEN FASB AND IASB ON THE NATURE OF U.S. GAAP AND IFRS

CHANGJIANG WANG¹, STEVE LIN², ASSMA SAWANI³

¹UNIVERSITY OF CINCINNATI, U.S.A. ²UNIVERSITY OF MEMPHIS, UNITED STATES.

³UNIVERSITY OF COLORADO-COLORADO SPRINGS, UNITED STATES

MISPRICING OF OTHER COMPREHENSIVE INCOME: DOES THE LOCATION OF REPORTING OCI MATTER?

STEVE LIN¹, PAUL LIU², MENGJU MA³

¹UNIVERSITY OF MEMPHIS, UNITED STATES. ²NATIONAL CHENG KUNG UNIVERSITY, TAIWAN.

³UNIVERSITY OF CENTRAL ARKANSAS, UNITED STATES

FRRF.03 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR FRANCESCO MAZZI

ZOOM HOST: DANTE B. C. VIANA JR.

A BEHAVIORAL APPROACH TO VOLUNTARY CHANGE AND INNOVATION IN EXTERNAL FINANCIAL REPORTING: A CASE STUDY OF THE RESTRUCTURING OF THE ANNUAL REPORT ON FORM 20-F AND THE FINANCIAL REPORT

DIRK BEERBAUM¹, SEPPO IKAHEIMO², DAVID DERICHS¹

¹AALTO UNIVERSITY SCHOOL OF BUSINESS, FINLAND. ²AALTO UNIVERSITY, FINLAND

EARNINGS DISCLOSURE ACTIVITY VIA TWITTER OF THE S&P 500 FIRMS: AN ANALYSIS OF INFORMATION CONTENT AND AUDIENCE RESPONSE

JAMIE JOHNSTON

UNIVERSITY OF ST. GALLEN, SWITZERLAND

NON-IFRS EARNINGS INFORMATION IN FINANCIAL HIGHLIGHTS OF ANNUAL REPORTS – EVIDENCE FROM AUSTRALIA

CHANG ZHAO¹, TAMI DINH², HELEN KANG³

¹UNIVERSITY OF ST. GALLEN, SWITZERLAND. ²UNIVERSITY OF ST. GALLEN, SWITZERLAND.

³UNIVERSITY OF NEW SOUTH WALES, AUSTRALIA

TEXTUAL DISCLOSURE QUALITY AND GDP GROWTH IN HOME COUNTRIES: EVIDENCE FROM 20-F FILINGS

LI YAO¹, HONGPING TAN², MINKANG LU³

¹CONCORDIA UNIVERSITY, CANADA. ²MCGILL UNIVERSITY, CANADA. ³ZHONGNAN UNIVERSITY OF ECONOMICS AND LAW, CHINA

IFRS COMPLIANCE IN ROMANIA: THE CASE OF COMPANIES LISTED ON BUCHAREST STOCK EXCHANGE

SILVIA PETRE

BUCHAREST UNIVERSITY OF ECONOMIC STUDIES, ROMANIA

FRRF.04 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR COSTANZA DI FABIO

ZOOM HOST: GIULIA REDIGOLO

HOW DOES MANAGERIAL OVERCONFIDENCE AFFECT DEFINED BENEFIT PENSION PLAN MANAGEMENT?

HELEN CHOY¹, JUICHIA LIN², MIN-TEH YU²

¹DREXEL UNIVERSITY, U.S.A. ²NATIONAL CHIAO TUNG UNIVERSITY, TAIWAN

THE IMPACT OF FINANCIAL RESTATEMENTS ON FINANCIAL MARKETS: OPPORTUNITIES FOR FUTURE RESEARCH

JOÃO FRAGOSO¹, RUBEN PEIXINHO¹, LUIS COELHO¹, INNA PAIVA²

¹UNIVERSITY OF THE ALGARVE, PORTUGAL. ²LISBON UNIVERSITY INSTITUTE (ISCTE), PORTUGAL

MIND THE GAAP: PREVALENCE OF EBITDA DISCLOSURES ACROSS EUROPEAN FIRMS' ANNUAL REPORTS AND EARLY EVIDENCE ON CHANGES POST ESMA GUIDELINES

ALINA LEONIE SIGEL

UNIVERSITY OF HOHENHEIM, GERMANY

PEER NON-GAAP REPORTING AND FIRM INVESTMENTS

NGOC HUNG (HARRY) NGUYEN¹, ANNELIES RENDERS², PATRICK VORST¹

¹MAASTRICHT UNIVERSITY, NETHERLANDS. ²MAASTRICHT UNIVERSITY, NETHERLANDS

ACCOUNTING REPORTING COMPLEXITY AND FIRM-LEVEL INVESTMENT EFFICIENCY

SHIRA COHEN

SAN DIEGO STATE UNIVERSITY, U.S.A.

GVPS.02 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR SEPPO IKAHEIMO

ZOOM HOST: PETRA INWINKL

BE AWARE OF POLITICAL CONNECTIONS: A CASE OF TV DRAMA EFFECT

MARTIN J. CONYON¹, XI FU², MENG HE³, ZHIFANG ZHANG⁴

¹BENTLEY UNIVERSITY, UNITED STATES. ²UNIVERSITY OF LIVERPOOL, UNITED KINGDOM.

³SUN YAT-SEN UNIVERSITY, CHINA. ⁴WARWICK UNIVERSITY BUSINESS SCHOOL, U.K.

FRIENDS IN LOW PLACES: THE IMPACT OF POLITICAL SCANDALS ON CONNECTED FIRMS' STOCK PRICES

SUSANNE PREUSS

VU UNIVERSITY AMSTERDAM, NETHERLANDS

BIASES IN DECISION MAKING AND THEIR INFLUENCE ON FRAUD EXAMINERS

RICHARD G BRODY¹, GAURAV GUPTA², BRET HOOD³

¹UNIVERSITY OF NEW MEXICO, UNITED STATES. ²UNIVERSITY OF NORTH CAROLINA

WILMINGTON, UNITED STATES. ³21ST CENTURY LEARNING & CONSULTING, UNITED STATES

GVPS.03 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR ROBERT K. LARSON

ZOOM HOST: MARIAN CHIJOKE-MGBAME

DOES REGULATORY MONITORING IMPROVE M&A? EVIDENCE FROM CHINESE COMMENT LETTERS

JUNZI ZHANG¹, PAWEL BILINSKI², IVANA RAONIC³

¹CASS BUSINESS SCHOOL, UNITED KINGDOM. ²CASS BUSINESS SCHOOL - CITY, UNIVERSITY OF LONDON, U.K. ³CASS BUSINESS SCHOOL, UNITED KINGDOM

INTERNAL CONTROL OVER FINANCIAL REPORTING AND NON-GAAP EARNINGS DISCLOSURES

ANANTH SEETHARAMAN¹, DONGFANG NIE², LILI SUN³, FRANK WANG⁴

¹UNIVERSITY OF NORTH TEXAS, U.S.A. ²UNIVERSITY OF TEXAS OF THE PERMIAN BASIN, UNITED STATES. ³UNIVERSITY OF NORTH TEXAS, UNITED STATES. ⁴SAINT LOUIS UNIVERSITY, UNITED STATES

WHY PERFECT MONITORING MAY NOT BE OPTIMAL EVEN WHEN COSTLESS

MATTHIAS MÜLLNER¹, DAVI SOUZA SIMON²

¹UNIVERSITY OF GRAZ, AUSTRIA. ²UNIVERSIDADE DO VALE DO RIO DOS SINOS - UNISINOS, BRAZIL

GVRF.01 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR ALADDIN DWEKAT

ZOOM HOST: ANDREAS JANSSON

THE EFFECT OF MISALIGNMENT OF CEO RISK TOLERANCE AND CORPORATE GOVERNANCE STRUCTURES ON FIRM PERFORMANCE

JOHNNY JERMIAS¹, KAREL HRAZDIL¹, IRENE M GORDON², CYNTHIA XIN LI²

¹SIMON FRASER UNIVERSITY, CANADA. ²SIMON FRASER UNIVERSITY, CANADA

CEO EXTERNAL DIRECTORSHIP AND MANAGERIAL SHORT-TERMISM

BRIGHT ASANTE-APPIAH¹, JAE B KIM², KWANGJOO KOO³

¹LEHIGH UNIVERSITY, U.S.A. ²LEHIGH UNIVERSITY, UNITED STATES. ³PENNSYLVANIA STATE UNIVERSITY, UNITED STATES

RETURNING CEOS

MICHAEL ERKENS

ERASMUS UNIVERSITY ROTTERDAM, NETHERLANDS

SUBSTANCE IN THE NOMINATION COMMITTEE - HOW TO OPPOSE POWERFUL CEOS IN AUDIT COMMITTEE APPOINTMENTS

JAN CHRISTOPH HENNIG, KATHARINA KEMMERICH, MICHAEL WOLFF

UNIVERSITY OF GOETTINGEN, GERMANY

BOARD GENDER DIVERSITY AND EXECUTIVE REMUNERATION: THE RELATIONSHIP BETWEEN GENDER AND THE CHIEF EXECUTIVE OFFICER PAY - PERFORMANCE STRUCTURE IN UK FIRMS

ANTOINETTE FLYNN¹, COLETTE GREY², BERTRAND LEINYUY SINGE²

¹UNIVERSITY OF LIMERICK, KEMMY BUSINESS SCHOOL, IRELAND. ²UNIVERSITY OF LIMERICK, IRELAND

ICPS.01 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK INTERDISCIPLINARY/CRITICAL

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR CHRISTIAN HUBER

ZOOM HOST: DOUGLAS TADEU DE OLIVEIRA RIBEIRO

**MEETING THE MARKET: HOW FINANCIAL NUMBERS ARE MADE MEANINGFUL IN
COMPANY-FUND MANAGER MEETINGS**

PER AHLBLOM

LSE, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE, U.K.

SPOTLIGHT ON THE BACKSTAGE OF FRAUD EXAMINERS: WHAT IS GOING ON?

CYNTHIA COURTOIS, YVES GENDRON

UNIVERSITÉ LAVAL, CANADA

**NOT ON THE RUINS, BUT WITH THE RUINS OF THE PAST – REPRODUCTION AND CHANGE IN
THE ACCOUNTING GOVERNANCE FIELD IN A TRANSITIONING COUNTRY**

PROFESSOR NADIA ALBU¹, PROFESSOR CĂȚĂLIN NICOLAE ALBU¹, PROFESSOR CHARLES H.
CHO², CATERINA PESCI³

¹BUCHAREST UNIVERSITY OF ECONOMIC STUDIES, ROMANIA. ²SCHULICH SCHOOL OF
BUSINESS, YORK UNIVERSITY, CANADA. ³UNIVERSITY OF TRENTO, ITALY

ICRF.01 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK INTERDISCIPLINARY/CRITICAL

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR RONITA RAM

ZOOM HOST: ALBRECHT BECKER

A CONTENT BASED ASSESSMENT OF THE QUALITY OF LEADING ACCOUNTING JOURNALS

WILLIAM CREADY¹, BO LIU², DI WANG³

¹THE UNIVERSITY OF TEXAS AT DALLAS, U.S.A. ²SUSQUEHANNA UNIVERSITY, UNITED STATES.

³XIAMEN UNIVERSITY, CHINA

**DECISION-MAKING BIASES MATRIX AS A ROADMAP FOR FUTURE JUDGMENT AND
DECISION-MAKING RESEARCH IN FINANCIAL ACCOUNTING**

DOMINIKA KORZENIOWSKA¹, NELLI ARTIENWICZ²

¹UNIVERSITY OF SOCIAL SCIENCES IN ŁÓDZ, POLAND. ²UNIVERSITY OF GDANSK, POLAND

**THE DETAIL LEVEL OF RANKINGS UNDER INDIVIDUAL AND GROUP INCENTIVE CONTRACTS
AND THE MODERATING EFFECT OF GENDER**

LAURA GOMEZ RUIZ, MARIA J. SANCHEZ-EXPOSITO

UNIVERSIDAD PABLO DE OLAVIDE, SPAIN

ISRF.02 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK ACCOUNTING AND INFORMATION SYSTEMS

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR SANDER RENES

ZOOM HOST: DAVID WANG

**THE INFLUENCE OF QUALITY OF INTERNAL CONTROL INFORMATION DISCLOSURE ON
EARNINGS QUALITY - EVIDENCE FROM CHINA**

TAM NGUYEN¹, WENXIN QIU²

¹UNIVERSITY OF NOTTINGHAM, U.K. ²UNIVERSITY OF SOUTHAMPTON, UNITED KINGDOM

**BENEFITS AND DIFFICULTIES IN THE USE OF THE XBRL LANGUAGE BY COMPANIES IN THEIR
COMMUNICATIONS WITH THE MARKET**

CECÍLIA MORAES SANTOSTASO GERON¹, MARTA CRISTINA PELUCIO GRECCO², EDSON LUIZ
RICCIO³

¹MACKENZIE PRESBYTERIAN UNIVERSITY, BRAZIL. ²FIPECAFI, BRAZIL. ³UNIVERSIDADE DE SÃO
PAULO, BRAZIL

HARD INFORMATION ON DEMAND? HOW INSTITUTIONAL DEMANDS INFLUENCE BANKING
MAGNUS NORBERG

UPPSALA UNIVERSITY, SWEDEN

MAPSD.02 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR LILIANA DEWAELE

ZOOM HOST: OTTO JANSCHER

DISCUSSANTS: JENNIFER KUNZ, NADINE GERHARDT

CANDIDATE SELECTION IN BUSINESS UNITS: BE THE BEST OR SURROUND YOURSELF WITH THE BEST?

MICHAEL MAJERCZYK¹, JEREMY LILL², IVO TAFKOV³

¹GEORGIA STATE UNIVERSITY, U.S.A. ²UNIVERSITY OF KANSAS, UNITED STATES. ³GEORGIA STATE UNIVERSITY, UNITED STATES

PERFORMANCE EVALUATION IN R&D-DEPENDENT ORGANIZATIONS

MARKUS WABNEGG

WU VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA

MAPSD.03 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR KHIM KELLY

ZOOM HOST: JOAO PEDRO OLIVEIRA

DISCUSSANTS: CHRISTOPH FEICHTER, HANNO ROBERTS

THE EFFECTS OF USING THE INTERNAL AUDIT FUNCTION AS A TRAINING GROUND FOR MANAGEMENT ON FRAUD REPORTING

ALISA GABRIELLE BRINK¹, CHRISTOPHER KEVIN ELLER², KAREN Y GREEN³

¹VIRGINIA COMMONWEALTH UNIVERSITY, U.S.A. ²APPALACHIAN STATE UNIVERSITY, UNITED STATES. ³UNIVERSITY OF TOLEDO, UNITED STATES

MULTIPLE PERSPECTIVES ON RISK MANAGEMENT

HENK RUITER

RADBOUD UNIVERSITY, NETHERLANDS

MAPS.02 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR JESSICA LIMA

ZOOM HOST: IRENE ELEONORA LISI

WHO CARES ABOUT THE FUTURE? SHORT- AND LONG-TERM PERFORMANCE MEASURES AND THEIR IMPACT ON FIRM SUCCESS

MARIANA SAILER

VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA

IT'S ABOUT TIME: IT'S ABOUT TIME: PERFORMANCE MEASUREMENT IN A SOCIETY OF CONTROL

PIER-LUC NAPPERT

UNIVERSITÉ LAVAL, CANADA

CEOS' COMPENSATION CONTRACTS IN FAMILY VERSUS NON-FAMILY FIRMS: THE USE OF NON-FINANCIAL PERFORMANCE MEASURES

ADNAN AFRIDI¹, VLAD-ANDREI PORUMB¹, PAULA VAN VEEN-DIRKS², YASEMIN ZENGINKARAIBRAHIMOGLU²

¹UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS, NETHERLANDS.

²UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS, NETHERLANDS

MARF.03 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR LANA Y J LIU

ZOOM HOST: FABIENNE MILLER

TOWARDS A TYPOLOGY OF MANAGEMENT CONTROL SYSTEMS IN THE POST-SOVIET CONTEXT.

PIERRE FENIES¹, IRINA PALADI²

¹PARIS 2 PANTHÉON ASSAS UNIVERSITY, LARGEPA, FRANCE. ²LARGEPA, FRANCE

HOW DO SERVICE COSTS AFFECT SERVICE QUALITY?

SYLVIA HSU¹, SHIYI WANG²

¹YORK UNIVERSITY, CANADA. ²YALE UNIVERSITY, UNITED STATES

IDENTIFYING NECESSARY CONDITIONS IN ACCOUNTING RESEARCH: LOGICAL AND METHODOLOGICAL ISSUES

IR. KAI G. MERTENS¹, OLE JAN MEßERSCHMIDT¹, MATTHIAS MEYER²

¹HAMBURG UNIVERSITY OF TECHNOLOGY, GERMANY. ²HAMBURG UNIVERSITY OF TECHNOLOGY, GERMANY

HOW COSTING ACTUALLY WORKS - TESTING AND REFINING NOTIONS OF COST SYSTEM DESIGN

IR. KAI G. MERTENS, MATTHIAS MEYER, MARK SCHMIDT

HAMBURG UNIVERSITY OF TECHNOLOGY, GERMANY

PSPS.02 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK PUBLIC SECTOR ACCOUNTING AND NOT-FOR-PROFIT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR CHONG WANG

ZOOM HOST: FRANCISCO BASTIDA

**REASONS FOR BUREAUCRACY IN THE PORTUGUESE PUBLIC ENTERPRISE ENTITY HOSPITALS
– AN INSTITUTIONAL LOGICS PERSPECTIVE**

HELENA COSTA OLIVEIRA¹, LÚCIA LIMA RODRIGUES², RUSSELL JAMES CRAIG³

¹POLYTECHNIC OF PORTO, PORTUGAL. ²UNIVERSITY OF MINHO, PORTUGAL. ³DURHAM UNIVERSITY, UNITED KINGDOM

**ARE HURRICANES EXTRAORDINARY OR SIMPLY SPECIAL? DETERMINANTS AND
CONSEQUENCES OF NONRECURRING ITEMS IN THE GOVERNMENT SETTING**

ANGELA GORE¹, JAMES POTEPA², XIANGPEI CHEN²

¹GEORGE WASHINGTON UNIVERSITY, U.S.A. ²GEORGE WASHINGTON UNIVERSITY, UNITED STATES

**STAKEHOLDER PRESSURE, TOP MANAGEMENT SUPPORT, AND THEIR EFFECTS ON RISK
MANAGEMENT PRACTICES IN PUBLIC ADMINISTRATIONS**

FABIENNE-SOPHIE SCHÄFER¹, BERNHARD HIRSCH², CHRISTIAN NITZL¹

¹BUNDESWEHR UNIVERSITY MUNICH, GERMANY. ²MUNICH UNIVERSITY OF THE FEDERAL ARMED FORCES, GERMANY

SEEPSD.01 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR KATRIN HUMMEL

ZOOM HOST: JULIA PUASCHUNDER

DISCUSSANTS: RAPHAEL TIETMEYER, AMAMA SHAUKAT

**CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE AND THE CONTAGION EFFECT OF INTRA-
INDUSTRY SHOCKS**

TOBIAS GERWING, MANUEL HERKENHOFF, PETER KAJÜTER

UNIVERSITY OF MÜNSTER, GERMANY

CORPORATE SUPPORT FOR BLACK LIVES MATTER: DETERMINANTS AND EFFECTS ON RETAIL INVESTORS

RUBY BROWNE-TRINH¹, AYAN ORUJOV²

¹UNIVERSITY OF BRISTOL, U.K. ²BANGOR UNIVERSITY, UNITED KINGDOM

TXPSD.01 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK TAXATION

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR MARTIN JACOB

ZOOM HOST: JESSE VAN DER GEEST

DISCUSSANTS: DAVID M.P. SAMUEL, SVEA HOLTMANN

NEGATIVE INTEREST RATES AND CORPORATE TAX BEHAVIOR IN BANKS

MICHAEL MARIN¹, YUCHEN WU², ALEXANDER EDWARDS¹

¹UNIVERSITY OF TORONTO, CANADA. ²VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA

EARNINGS MANAGEMENT AROUND THE TAX CUTS AND JOBS ACT OF 2017

DAN LYNCH¹, MAX PFLITSCH², MICHAEL STICH³

¹UNIVERSITY OF WISCONSIN-MADISON, UNITED STATES. ²UNIVERSITY OF COLOGNE, GERMANY. ³UNIVERSITY OF KOELN, GERMANY

AUPS.04 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR ANNE JENY-CAZAVAN

ZOOM HOST: PHILIPPE TOURON

THE SIGNALING ROLE OF AUDITING AND THE COST OF DEBT CAPITAL IN PRIVATELY HELD FIRMS: THEORY AND EVIDENCE

STEFAN SUNDGREN¹, TATIANA KOMAROVA²

¹UMEÅ UNIVERSITY, UMEÅ SCHOOL OF BUSINESS AND ECONOMICS, SWEDEN. ²LONDON SCHOOL OF ECONOMICS, UNITED KINGDOM

AUDITOR QUALIFICATION AND AUDIT QUALITY – EVIDENCE FROM GERMAN PRIVATE MEDIUM-SIZED FIRMS

SVEN HÖRNER¹, REINHOLD HEGMANN²

¹UNIVERSITY OF WÜRZBURG, GERMANY. ²UNIVERSITY OF WÜRZBURG, GERMANY

THE IMPORTANCE OF AUDITORS' KEY AUDIT MATTERS DISCLOSURES: EVIDENCE FROM STOCK-PRICE CRASH RISK

ROMALANI LEOFO

AUSTRALIAN NATIONAL UNIVERSITY, AUSTRALIA

AUPS.05 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR SEBASTIAN KRONENBERGER

ZOOM HOST: JAN BOUWENS

MISMATCH IMPROVEMENT, REALIGNMENT AND THE ASSOCIATION WITH BIG 4 OR NON-BIG 4 AUDITORS

KAM-WAH LAI¹, PATRICK W. LEUNG²

¹CHU HAI COLLEGE OF HIGHER EDUCATION, HONG KONG. ²HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY, HONG KONG

DOES CLIENT SIZE MATTER DIFFERENTLY FOR THE AUDIT RESOURCE ASSIGNMENT TO PUBLIC OR PRIVATE CLIENTS?

CHRISTOPHER BLEIBTREU¹, LIMEI CHE², TOBIAS SVANSTRÖM³

¹BI NORWEGIAN BUSINESS SCHOOL, NORWAY. ²PEKING UNIVERSITY, HSBC BUSINESS SCHOOL, CHINA. ³UMEÅ UNIVERSITY, SWEDEN

THE EFFECT OF ENFORCEMENT ON AUDITOR CONSERVATISM

MAREIKE PETERS-OLBRICH, SELINA ORTHAUS

UNIVERSITY OF COLOGNE, GERMANY

AUPS.06 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR DENNIS VOELLER

ZOOM HOST: CATALIN NICOLAE ALBU

MATERIAL JUDGMENTS IN MATERIALITY DETERMINATION

WILBERT SNOEI, BARBARA MAJOOR, JOOST BUUREN VAN

NYENRODE BUSINESS UNIVERSITY, NETHERLANDS

LITIGATION RISK AND INDIVIDUAL AUDITOR TURNOVER

RAYMOND M. K. WONG¹, AGNES W. Y. LO²

¹CITY UNIVERSITY OF HONG KONG, HONG KONG SAR. ²LINGNAN UNIVERSITY, HONG KONG, HONG KONG SAR

DO ACCUMULATED COOPERATIVE EXPERIENCES WITH AUDIT PARTNERS AFFECT AUDIT QUALITY?

PROFESSOR WUCHUN CHI¹, PHD STUDENT ANXUAN XIE², ASSOCIATE PROFESSOR HONG XIE³,
ASSISTANT PROFESSOR CHUN-CHAN YU⁴

¹NATIONAL CHENGCHI UNIVERSITY, TAIWAN. ²NATIONAL CHENGCHI UNIVERSITY, TAIWAN.

³UNIVERSITY OF KENTUCKY, USA. ⁴NATIONAL CHUNG HSING UNIVERSITY, TAIWAN

AURF.04 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK AUDITING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR WEI QIANG

ACTORHOOD OF THE EUROPEAN COURT OF AUDITORS: VISUAL ANALYSIS

TIMUR UMAN¹, GIORGIA MATTEI², GIUSEPPE GROSSI³, DANIELA ARGENTO⁴

¹JÖNKÖPING UNIVERSITY, JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL, SWEDEN. ²ROMA TRE UNIVERSITY, ITALY. ³KRISTIANSTAD UNIVERSITY, SWEDEN. ⁴KRISTIANSTAD UNIVERSITY, SWEDEN

UNDERGRADUATE BUSINESS STUDENTS' PERCEPTION OF AUDITING: IMPACT OF PROXIMITY AND KNOWLEDGE ON THE CONFORMATION OF THE AUDITOR STEREOTYPE

MARCELA ESPINOSA-PIKE¹, ITSASO BARRAINKUA AROZTEGI², M.EDURNE ALDAZABAL³

¹UNIVERSITY OF THE BASQUE COUNTRY UPV/EHU, SPAIN. ²UNIVERSITY OF THE BASQUE COUNTRY (EHU/UPV), SPAIN. ³UNIVERSITY OF THE BASQUE COUNTRY UPV/EHU, SPAIN

SHIFTING TOWARDS PERFORMANCE AUDIT WITH AN INCREASING FOCUS ON THE ENVIRONMENT: EVOLUTION OF THE EUROPEAN COURT OF AUDITORS' METHODOLOGY

ANA ZORIO-GRIMA¹, ANDREEA HANCU-BUDUI²

¹UNIVERSITAT DE VALÈNCIA, SPAIN. ²UNIVERSITY OF VALENCIA, SPAIN

INDIRECT EFFECTS OF REGULATION ON KNOWLEDGE-INTENSIVE ORGANIZATIONS IN TAIWAN

YAHN-SHIR CHEN¹, YI-FANG YANG², ENNY SUSILOWATI MARDJONO³

¹DEPARTMENT OF ACCOUNTING/NATIONAL YUNLIN UNIVERSITY OF SCIENCE AND TECHNOLOGY, TAIWAN. ²DEPARTMENT OF ACCOUNTING INFORMATION/ CHANG JUNG CHRISTIAN UNIVERSITY, TAIWAN. ³NATIONAL YUNLIN UNIVERSITY OF SCIENCE AND TECHNOLOGY, TAIWAN REGION

THE QUALITY AND PRICING IMPACT OF REGULATORY REFORM IN PUBLIC AUDIT: EVIDENCE FROM ENGLAND

LEI TAO¹, MARGARET GREENWOOD²

¹UNIVERSITY OF READING, U.K. ²UNIVERSITY OF BATH, UNITED KINGDOM

EDPS.01 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING EDUCATION

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR PATRICIA EVERAERT

ZOOM HOST: ANNA VYSOTSKAYA

THE PERSISTENT ACCOUNTING STEREOTYPE: WHY IS IT SO RESISTANT TO CHANGE?

PAUL WELLS

AUCKLAND UNIVERSITY OF TECHNOLOGY, NEW ZEALAND

**MAPPING THE LITERATURE ON ACCOUNTING ETHICS EDUCATION BASED ON
BIBLIOGRAPHIC COUPLING**

TAMARA POJE¹, MAJA ZAMAN GROFF²

¹UNIVERSITY OF LJUBLJANA, SLOVENIA. ²SCHOOL OF ECONOMICS AND BUSINESS,
UNIVERSITY OF LJUBLJANA, SLOVENIA

FAPS.04 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR MARTIN KAPONS

ZOOM HOST: PARASKEVI VICKY KIOSSE

**DO FINANCIAL ANALYSTS PLAY A COMPLEMENTARY OR SUBSTITUTIVE ROLE IN THE
CORPORATE INFORMATION ENVIRONMENT? EVIDENCE FROM ORGANIZED LABOR**

STEVEN XIANGLONG CHEN¹, EDWARD LEE², KONSTANTINOS STATHOPOULOS²

¹UNIVERSITY OF LIVERPOOL, U.K. ²THE UNIVERSITY OF MANCHESTER, UNITED KINGDOM

INSTITUTIONAL INVESTORS' INVESTMENT STYLES AND ANALYST EARNINGS FORECASTS

NIKOLAOS FLOROPOULOS¹, ANDREAS CHARITOU², IRENE KARAMANO², FRANCO M. H.
WONG³

¹UNIVERSIDAD CARLOS III DE MADRID, SPAIN. ²UNIVERSITY OF CYPRUS, CYPRUS.

³UNIVERSITY OF TORONTO, CANADA

ANALYST INITIATIONS OF COVERAGE

ELYASHIV WIEDMAN

HEBREW UNIVERSITY, ISRAEL

FAPS.05 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR SUE WRIGHT

ZOOM HOST: CHRISTINA DARGENIDOU

INFORMATION TRANSFERS FROM PEER FIRMS' ANALYST REVISIONS

LILY CHEN¹, PHILIP SHANE², XIAOHUA WU³, YUYU ZHANG³

¹UNIVERSITY OF AUCKLAND, NEW ZEALAND. ²COLLEGE OF WILLIAM AND MARY, UNITED STATES. ³QUEENSLAND UNIVERSITY OF TECHNOLOGY, AUSTRALIA

RISK FACTORS SIMILARITY AND MERGERS AND ACQUISITIONS

LEI CHEN¹, ALLEN HAO HUANG², XINLU WANG³, LIANG XU⁴

¹SOUTHWESTERN UNIVERSITY OF FINANCE AND ECONOMICS, CHINA. ²HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY, HONG KONG SAR. ³JINAN UNIVERSITY, CHINA.

⁴SKEMA BUSINESS SCHOOL, FRANCE

OUTLIERS AND ROBUST REGRESSION IN ARCHIVAL ACCOUNTING RESEARCH

DAVID VEENMAN¹, JOACHIM GASSEN²

¹UNIVERSITY OF AMSTERDAM, NETHERLANDS. ²HUMBOLDT UNIVERSITY OF BERLIN, GERMANY

FARF.03 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR MARIA T. TASCAN

ZOOM HOST: LUDOVICA EVANGELISTA

INFORMATION ACQUISITION IN STRATEGIC ALLIANCES

JAN SEITZ¹, MARCUS BRAVIDOR², THOMAS LOY³

¹BAYREUTH UNIVERSITY, GERMANY. ²HEINRICH HEINE UNIVERSITY DUESSELDORF, GERMANY. ³UNIVERSITY OF BAYREUTH, GERMANY

DISCLOSURE OPACITY, INFORMATION SPILLOVER AND STOCK RETURN COMOVEMENT IN EMERGING MARKETS: EVIDENCE FROM CHINA

YANLIN WEI¹, FANGJUN WANG², JUNRUI ZHANG¹

¹XI'AN JIAOTONG UNIVERSITY, CHINA. ²XI'AN JIAOTONG UNIVERSITY, CHINA

DO DISCRETIONARY BANK BUFFERS CAPTURE BANK RISK?

MARTIEN LUBBERINK

VICTORIA UNIVERSITY OF WELLINGTON, NEW ZEALAND

THE HIGH ROAD OR THE LOW ROAD? THE INFORMATION ENVIRONMENT AROUND BACKDOOR MARKET LISTING

VICTORIA CLOUT¹, ELLIE (LARELLE) CHAPPLE²

¹THE UNIVERSITY OF NEW SOUTH WALES, AUSTRALIA. ²QUEENSLAND UNIVERSITY OF TECHNOLOGY, AUSTRALIA

THE IMPACT OF THE NEW ECONOMY ON THE VALUE RELEVANCE OF ACCOUNTING INFORMATION IN IFRS COUNTRIES

NEIL FARGHER¹, MARVIN WEE², QINGYANG HE²

¹AUSTRALIAN NATIONAL UNIVERSITY, AUSTRALIA. ²THE AUSTRALIAN NATIONAL UNIVERSITY, AUSTRALIA

FRPSD.06 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR TAMI DINH

ZOOM HOST: SALMA IBRAHIM

DISCUSSANTS: FANGFANG HOU, YUE ZHENG

CEO EQUITY INCENTIVE HORIZON AND EXPECTED CRASH RISK

ZHENJIANG GU¹, JEONG-BON KIM¹, LOUISE YI LU², YANGXIN YU¹

¹CITY UNIVERSITY OF HONG KONG, HONG KONG SAR. ²AUSTRALIAN NATIONAL UNIVERSITY, AUSTRALIA

THE EFFECT OF LOAN LOSS RECOGNITION TIMELINESS IN THE BANKING SYSTEM ON FIRMS' INVESTMENT EFFICIENCY

MUHABIE MEKONNEN MENGISTU¹, JEFFREY NG¹, WALID SAFFAR¹, JANUS JIAN ZHANG²

¹THE HONG KONG POLYTECHNIC UNIVERSITY, HONG KONG SAR. ²THE HONG KONG POLYTECHNIC UNIVERSITY, HONG KONG REGION

FRPS.06 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR SILVIU IONUT GLAVAN

ZOOM HOST: JUNJIAN GU

EMPLOYEES WITH CRIMINAL RECORDS AND FINANCIAL REPORTING

MORTEN NICKLAS BIGLER SEITZ

COPENHAGEN BUSINESS SCHOOL, DENMARK

WHEN THE AUDIT COMMITTEE FINANCIAL EXPERT IS A WOMAN: IMPLICATIONS FOR FINANCIAL REPORTING QUALITY

DAVID CASTILLO-MERINO¹, JOSEP GARCÍA-BLANDÓN², GONZALO RODRIGUEZ-PEREZ³, MONICA MARTINEZ-BLASCO³

¹UNIVERSITY RAMON LLULL, SPAIN. ²UNIVERSIDAD RAMÓN LLULL, IQS SCHOOL OF MANAGEMENT, SPAIN. ³IQS SCHOOL OF MANAGEMENT. RAMON LLULL UNIVERISTY, SPAIN

COUNTRY DIFFERENCES IN THE FINANCIAL REPORTING ENVIRONMENT AND IPO UNDERPRICING

FLORIAN ALEXANDER DREYER¹, JOCHEN BIGUS²

¹FREIE UNIVERSITÄT BERLIN, GERMANY. ²FREE UNIVERSITY OF BERLIN, GERMANY

FRPS.07 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR JOCHEN BIGUS

ZOOM HOST: WEI SHI

FINANCIAL EXPERT CEOS AND FINANCIAL REPORTING QUALITY: THE CASE OF PURCHASE PRICE ALLOCATION

SAVERIO BOZZOLAN¹, ANDREA LIONZO², FRANCESCA ROSSIGNOLI³

¹LUISS UNIVERSITY, ITALY. ²CATHOLIC UNIVERSITY, ITALY. ³UNIVERSITY OF VERONA, ITALY

DOES CEO IQ IMPROVE EARNINGS PERSISTENCE?

YAPING MAO¹, SEPPO IKAHEIMO², EMMA-RIIKKA MYLLYMÄKI²

¹AALTO UNIVERSITY SCHOOL OF BUSINESS, FINLAND. ²AALTO UNIVERSITY, FINLAND

INSIGHTS INTO GOODWILL IMPAIRMENTS: A CROSS-COUNTRY STUDY WITHIN THE EUROPEAN UNION

BEATRIZ LIMA, LEONOR FERNANDES FERREIRA

NOVA SCHOOL OF BUSINESS AND ECONOMICS, PORTUGAL

FRRF.05 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR ANA ISABEL LOPES

ZOOM HOST: FENGZHI ZHU

CHANGES TO FINANCIAL REPORTING WHEN NATIONAL FUNDING SUBSTITUTES FOREIGN FUNDING: EVIDENCE FROM INTERNATIONAL SANCTIONS TO RUSSIA

FABRIZIO DI MEO¹, TATIANA GARANINA², PROFESSOR JUAN MANUEL GARCÍA LARA³

¹UNIVERSIDAD DE ALCALÁ, SPAIN. ²UNIVERSITY OF VAASA, FINLAND. ³UNIVERSIDAD CARLOS III DE MADRID, SPAIN

HAS FINANCIAL REPORTING QUALITY CONVERGED UNDER IFRS? INTERNATIONAL DIFFERENCES IN CONDITIONAL CONSERVATISM

MONOMITA NANDY¹, HENRY JARVA², SUMAN LODH³, HANNU OJALA⁴

¹BRUNEL UNIVERSITY, U.K. ²HENRY.JARVA@AALTO.FI, FINLAND. ³MIDDLESEX UNIVERSITY, UNITED KINGDOM. ⁴UNIVERSITY OF EASTERN FINLAND, FINLAND

THE IMPACT OF THE IFRS 9 EXPECTED LOSS APPROACH ON ACCOUNTING CONSERVATISM

CHU YEONG LIM¹, CLARENCE GOH², KEVIN OW YONG³

¹NANYANG TECHNOLOGICAL UNIVERSITY, SINGAPORE. ²SINGAPORE MANAGEMENT UNIVERSITY, SINGAPORE. ³SINGAPORE INSTITUTE OF TECHNOLOGY, SINGAPORE

CONSERVATISM IN RISK DISCLOSURE TONE AND PREDICTION POWER FOR STOCK PRICE CRASH RISK

NIJAT HAJIKHANOV¹, ANKE MÜßIG¹, THOMAS KASPEREIT¹, VERONIQUE WEBER¹, KERSTIN LOPATTA², NI ZHEN¹

¹UNIVERSITY OF LUXEMBOURG, LUXEMBOURG. ²HAMBURG UNIVERSITY, GERMANY

ASYMMETRIC COST BEHAVIOUR AND EARNINGS QUALITY IN THE EUROPEAN CONTEXT

APOSTOLOS A BALLAS¹, DIMOSTHENIS HEVAS¹, NIKOLAOS KARAMPINIS², ORESTES VLISMAS²

¹ATHENS UNIVERSITY OF ECONOMICS & BUSINESS, GREECE. ²ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS, GREECE

FRRF.06 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR LORENZO SIMONI

ZOOM HOST: MARIA-SILVIA SANDULESCU

**INSTITUTIONAL FACTORS, TRANSPARENCY AND ACCOUNTING FOR GOODWILL:
IMPAIRMENT RECOGNITION UNDER IFRS IN EUROPE**

SIDNEY GRAY¹, KEISHI FUJIYAMA²

¹THE UNIVERSITY OF SYDNEY, AUSTRALIA. ²KOBE UNIVERSITY, JAPAN

STRATEGIC MANAGERIAL DETERMINANTS OF GOODWILL IMPAIRMENT DISCLOSURE

BEGONA GINER, FRANCISCA PARDO

UNIVERSITY OF VALENCIA, SPAIN

**THE USEFULNESS OF GOODWILL IMPAIRMENT LOSS UNDER IAS 36: REPORTING
INCENTIVES VERSUS ECONOMIC REALITY**

SHU-HSING WU¹, AUDREY WENHSIN HSU²

¹CHANG JUNG CHRISTIAN UNIVERSITY, TAIWAN REGION. ²NATIONAL TAIWAN UNIVERSITY,
TAIWAN

USEFULNESS OF LEVEL 3 DISCLOSURES AND IFRS 13

ARNI CLAESSEN

REYKJAVÍK UNIVERSITY, ICELAND

VARIED PRACTICE IN ACCOUNTING FOR EXTRACTIVE ACTIVITIES UNDER IFRS

CHRISTIAN STADLER, CHRISTOPHER NOBES

ROYAL HOLLOWAY UNIVERSITY OF LONDON, UNITED KINGDOM

GVPSD.02 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR AHMED ELAMER

ZOOM HOST: YUANTO KUSNADI

DISCUSSANTS: SANDER DE GROOTE, ANTONIO B. VAZQUEZ

CEO OVERBOARD! CORPORATE PERFORMANCE CONSEQUENCES OF CEO PARTICIPATION IN OTHER BOARDS

ANTONIO B. VAZQUEZ¹, FAIZA MAJID²

¹STOCKHOLM SCHOOL OF ECONOMICS, SWEDEN. ²UNIVERSITY OF NEW SOUTH WALES, AUSTRALIA

WHO CARES ABOUT DIRECTOR FIT IN THE BOARD? DIRECTOR DISTANCE FROM THEIR PEERS AS AN ANTECEDENT TO DIRECTOR ELECTION OUTCOMES AND TURNOVER.

SANDER DE GROOTE¹, MATHIJS VAN PETEGHEM²

¹UNSW SYDNEY, AUSTRALIA. ²MAASTRICHT UNIVERSITY, BELGIUM

GVPS.04 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR NAOKI WATANABE

ZOOM HOST: LIANGBO MA

PEER-SPECIFIC KNOWLEDGE AND RELATIVE PERFORMANCE EVALUATION

CHUNG-YU HUNG¹, ZHENYANG SHI²

¹MELBOURNE UNIVERSITY / MELBOURNE BUSINESS SCHOOL, AUSTRALIA. ²THE CHINESE UNIVERSITY OF HONG KONG, HONG KONG SAR

DOES LONGER DURATION OF EXECUTIVE COMPENSATION FOSTER INVESTMENT EFFICIENCY?

MATTHIAS REGIER

TECHNISCHE UNIVERSITÄT MÜNCHEN (TUM), GERMANY

FIRM STRATEGY AND CEO-VP PAY DIFFERENTIALS IN EQUITY COMPENSATION

MARGARET A ABERNETHY, YUNHE DONG, FLORA KUANG, BO QIN

THE UNIVERSITY OF MELBOURNE, AUSTRALIA

GVR.F.02 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR TAM NGUYEN

MANAGEMENT TEAM SOCIAL NETWORK AND CORPORATE CREDIT RISK

TSUNG-KANG CHEN

NATIONAL CHIAO TUNG UNIVERSITY, TAIWAN REGION

RISK DISCLOSURE AND INTERNAL INFORMATION QUALITY

ANTTI MIIHKINEN

TURKU SCHOOL OF ECONOMICS, UNIVERSITY OF TURKU, FINLAND

THE MITIGATING EFFECT OF PENDING PATENT DISCLOSURE ON MYOPIC R&D UNDERINVESTMENT

HUIYU HE, XIA CHEN

SINGAPORE MANAGEMENT UNIVERSITY, SCHOOL OF ACCOUNTANCY, SINGAPORE

AUSTRALIA'S SAY ON PAY: THE LONG-RUN IMPACT OF THE 'FIRST-STRIKE' ON THE PAY-PERFORMANCE RELATION

ABDULRAHMAN ALHASSUN¹, REZA MONEM²

¹GRIFFITH UNIVERSITY, AUSTRALIA. ²DEPARTMENT OF ACCOUNTING, FINANCE AND ECONOMICS, NATHAN CAMPUS, GRIFFITH UNIVERSITY, AUSTRALIA

ICPS.02 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK INTERDISCIPLINARY/CRITICAL

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR CAROLYN CORDERY

ZOOM HOST: CHRYSTELLE RICHARD

GLOBAL STANDARDS WITHOUT THE UNITED STATES: INSTITUTIONAL WORK AND THE U.S. NON-ADOPTION OF IFRS

KIRSTIN BECKER¹, HOLGER DASKE², CHRISTOPH PELGER³

¹COPENHAGEN BUSINESS SCHOOL, DENMARK. ²UNIVERSITY OF MANNHEIM, GERMANY.

³UNIVERSITY OF INNSBRUCK / DEPARTMENT OF ACCOUNTING, AUDITING AND TAXATION, AUSTRIA

IMPLEMENTING A NEW ACCOUNTING STANDARD - A STUDY ON THE POLITICS OF CO-CONSTRUCTING THE MEANING OF IFRS 17 IN THE TRANSITION RESOURCE GROUP

LEONIE DAUM¹, CHRISTOPH PELGER²

¹UNIVERSITY OF INNSBRUCK, AUSTRIA. ²UNIVERSITY OF INNSBRUCK / DEPARTMENT OF ACCOUNTING, AUDITING AND TAXATION, AUSTRIA

MAPSD.04 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR SANDER VAN TRIEST

ZOOM HOST: JODIE MOLL

DISCUSSANTS: OTTO JANSCHKE, JANNE JÄRVINEN

MANAGEMENT ACCOUNTING AND CONTROL SYSTEMS AND EARNINGS MANAGEMENT: EFFECTS ON FUTURE FIRM PERFORMANCE

BEATRIZ GARCIA OSMA¹, JACOBO GÓMEZ CONDE², ERNESTO LOPEZ-VALEIRAS³

¹UNIVERSIDAD CARLOS III DE MADRID, SPAIN. ²AUTONOMOUS UNIVERSITY OF MADRID, SPAIN. ³UNIVERSIDAD DE VIGO, SPAIN

THE EFFECTS OF NON-EXECUTIVE VARIABLE AND FIXED COMPENSATION ON THE COST OF EQUITY CAPITAL

SHENGMIN HUNG, CHUN-YOU KO

SOOCHOW UNIVERSITY, TAIWAN

MAPS.03 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR ALEKSANDRA KLEIN

ZOOM HOST: DANIEL PABINGER

THE ROLE OF SENIOR ACCOUNTANTS IN IMPLEMENTING NON-FINANCIAL PERFORMANCE INDICATORS IN THE PUBLIC SECTOR

PINAR GUVEN-USLU¹, SIMON CARMEL²

¹UNIVERSITY OF EAST ANGLIA, UNITED KINGDOM. ²UNIVERSITY OF ESSEX, UNITED KINGDOM

PRACTICES THAT HELP WOMEN ACCOUNTANTS FLOURISH: EXPLORING THE RELATIONSHIPS BETWEEN ORGANISATIONAL PRACTICES, PSYCHOLOGICAL RESOURCES AND ORGANISATIONAL OUTCOMES

ASSOCIATE PROFESSOR CARLY MOULANG¹, ALESSANDRO GHIO²

¹MONASH UNIVERSITY, AUSTRALIA. ²MONASH UNIVERSITY, AUSTRALIA

MANAGEMENT ACCOUNTANTS IN THE DIGITAL AGE: AN ANALYSIS OF AMBIGUITIES AND ANXIETIES

ALEXANDER CORNELIS ABRAHAM VAN SLOOTEN¹, SEBASTIAN FIRK², PAULA VAN VEEN- DIRKS³

¹UNIVERSITY OF GRONINGEN, NETHERLANDS. ²UNIVERSITY OF GRONINGEN, NETHERLANDS.

³UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS, NETHERLANDS

MARF.04 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR DENNIS D. FEHRENBACHER

ZOOM HOST: ARJA FLINKMAN

THE USE OF A MANAGEMENT CONTROL SYSTEM TO ENHANCE THE PERCEPTION OF MEANINGFUL WORK – A BIBLIOMETRIC ANALYSIS AND LITERATURE REVIEW

JANINE BURGHARDT¹, KLAUS MÖLLER²

¹UNIVERSITY OF ST. GALLEN, SWITZERLAND. ²UNIVERSITY OF ST. GALLEN, SWITZERLAND

EMPLOYEE'S PERCEPTION OF THE ENABLING CHARACTER OF CONTROLS: DOES GENERATION MATTER?

THI CAM TU LUONG^{1,2}, ANN JORISSEN³, INE PAELEMEN¹

¹UNIVERSITEIT ANTWERPEN, DEPARTMENT OF ACCOUNTANCY AND FINANCE, BELGIUM.

²CAN THO UNIVERSITY, VIETNAM. ³UNIVERSITEIT ANTWERPEN, DEPARTMENT OF ACCOUNTING AND FINANCE, BELGIUM

HOW DOES EMPLOYMENT CHANGE WITH CHANGES IN SALES ACTIVITY?

JUNQIN SUN¹, MARK ANDERSON², FANGJUN WANG³

¹XI'AN JIAOTONG UNIVERSITY, CHINA. ²UNIVERSITY OF CALGARY, CANADA. ³XI'AN JIAOTONG UNIVERSITY, CHINA

DO BEHAVIORAL APPROACH AND INHIBITION SYSTEMS MEDIATE GENDER DIFFERENCES IN REWARD SENSITIVITY?

SERGEJA SLAPNICAR¹, MINA LIČEN², KARLA OBLAK³

¹THE UNIVERSITY OF QUEENSLAND, AUSTRALIA. ²UNIVERSITY OF LJUBLJANA, SLOVENIA.

³UNIVERSITY COLLEGE EFFECTUS, COLLEGE FOR FINANCE AND LAW, ZAGREB, CROATIA

MARF.05 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR ABDUL KHIZER
ZOOM HOST: JANNICK PLÄHN

BUDGETING FOR CYCLICALITY IN HEALTHCARE EXPENDITURE: A STRUCTURED LITERATURE REVIEW OF ACCOUNTING, PUBLIC MANAGEMENT AND HEALTH MANAGEMENT JOURNALS
RUTH GIBBS¹, MICHELLE CARR², MARK MULCAHY², DON WALSHE²

¹UNIVERSITY COLLEGE CORK, IRELAND. ²UNIVERSITY COLLEGE CORK, IRELAND

THE RELATIONSHIP BETWEEN EXPERIENTIAL LEARNING CAPABILITY RELATED TO PERFORMANCE MANAGEMENT SYSTEM AND PERFORMANCE IN THE PUBLIC SECTOR
TAKEHIRO METOKI¹, KAZUNORI FUKUSHIMA²

¹WASEDA UNIVERSITY, JAPAN. ²CHUO UNIVERSITY, JAPAN

UNLEASHING THE POTENTIAL OF BUDGETING PRACTICES IN PUBLIC HEALTHCARE ORGANIZATIONS. THE DRIVERS OF PSYCHOLOGY-BASED BUDGETING RESEARCH
DOMENICO RAUCCI, MANUELA PAOLINI

UNIVERSITY OF G. D'ANNUNZIO - CHIETI-PESCARA, ITALY

PSPSD.01 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK PUBLIC SECTOR ACCOUNTING AND NOT-FOR-PROFIT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR CLAUDIO COLUMBANO

ZOOM HOST: DONIA BEN AMOR

DISCUSSANTS: ANNEMARIE CONRATH-HARGREAVES, EPAMEINONDAS KATSIKAS

ACCOUNTING MEDIATIONS: CONCEPTUAL, METHODOLOGICAL AND SOCIAL MEDIATIONS OF PERSONAL BUDGETS IN PUBLIC WELFARE SERVICES

JAROMIR JUNNE

HAMBURG HELMUT SCHMIDT UNIVERSITY - UNIVERSITY OF THE FEDERAL ARMED FORCES,
GERMANY

EFFECT OF POLITICAL CORRUPTION ON MUNICIPAL TAX REVENUES

MARÍA-DOLORES GUILLAMÓN¹, BERNARDINO BENITO², ANA-MARÍA RÍOS¹, ÚRSULA FAURA¹,
JAVIER CIFUENTES¹

¹MURCIA UNIVERSITY, SPAIN. ²UNIVERSITY OF MURCIA, SPAIN

PSRF01 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK PUBLIC SECTOR ACCOUNTING AND NOT-FOR-PROFIT ACCOUNTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR MAKOTO KUROKI

ZOOM HOST: RAPHAEL TIETMEYER

**SENSEMAKING IN BUDGETING PRACTICES: THE CASE OF AN INTERGOVERNMENTAL
ORGANIZATION**

THI HONG NHUNG HOANG

SKEMA BUSINESS SCHOOL, FRANCE

THE PRIVATE P OF PPPS: EXPLORING THE DOUBLE HYBRIDITY OF THE PRIVATE PARTNER

MARTA M ALMEIDA¹, ROBERT SCAPENS², ANNE STAFFORD³

¹NOVA SCHOOL OF BUSINESS AND ECONOMICS, PORTUGAL. ²ALLIANCE MANCHESTER
BUSINESS SCHOOL, UNITED KINGDOM. ³MANCHESTER BUSINESS SCHOOL, UNITED
KINGDOM

**COMMUNITY CAPACITY AND ACCOUNTABILITY: A CASE STUDY OF TRANSPORTATION
SERVICE DEVELOPMENT FOR THE ELDERLY**

MASAFUMI FUJINO¹, YOSHITAKA SHIRINASHIHAMA², KEITA INOUE³

¹NIHON UNIVERSITY, JAPAN. ²YAMAGATA UNIVERSITY, JAPAN. ³SEIKEI UNIVERSITY, JAPAN

ACCOUNTABILITY AND TRANSPARENCY OF NGOS: INFORMATION DISCLOSURE ISSUES

SVIESA LEITONIENE¹, LINA DAGILIENE², ALFREDA SAPKAUSKIENE³

¹KAUNAS UNIVERSITY OF TECHNOLOGY, LITHUANIA. ²SCHOOL OF ECONOMICS AND BUSINESS, KAUNAS UNIVERSITY OF TECHNOLOGY, LITHUANIA. ³VILNIUS UNIVERSITY, LITHUANIA

SEEPSD.02 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

DISCUSSANTS: OANA APOSTOL, ALESSANDRO GHIO

AN EXPLORATION OF QUEER SPACES AND WORLDVIEWS IN THE ACCOUNTING PROFESSION

ALESSANDRO GHIO, NICK MCGUIGAN

MONASH UNIVERSITY, AUSTRALIA

I'M RUBBER, YOU'RE GLUE: HOW PROFESSIONAL ACCOUNTING FIRMS MANAGE THE EFFECTS OF STIGMA (TRANSFER) IN THE U.S. CANNABIS INDUSTRY

SEAMUS DUFURRENA

ESSEC BUSINESS SCHOOL, FRANCE

SEEPS.04 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR EMMA-RIIKKA MYLLYMÄKI

ZOOM HOST: ELLIE (LARELLE) CHAPPLE

MARKET REACTION TO ENVIRONMENT, SOCIAL, AND GOVERNANCE REPORTING: REGRESSION DISCONTINUITY-BASED EVIDENCE

ZELALEM ABAY

THE UNIVERSITY OF GOTHENBURG, SWEDEN

SPILOVER EFFECTS OF CSR DISCLOSURE REGULATIONS ACROSS LENDING RELATIONSHIPS

LYNN LINGHUAN WANG

THE HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY, HONG KONG SAR

THE IMPACT OF ESG GUIDE REVISION ON SUSTAINABILITY REPORTING IN HONG KONG

TERESA CHU¹, PAK SAN CHEONG¹, CHENG HAN LEUNG²

¹UNIVERSITY OF MACAU, CHINA. ²CITY UNIVERSITY OF MACAU, CHINA

SEERF.01 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR ŁUKASZ MATUSZAK

ZOOM HOST: YUXIA ZOU

FROM VOLUNTARY TO MANDATORY CARBON DISCLOSURES IN THE UK: HOW CARBON DISCLOSURES MEDIATE THE RELATION BETWEEN CARBON EMISSIONS AND FINANCIAL PERFORMANCE

YANG LIU¹, XIAOYAN ZHOU², JESSICA YANG³, ANDREAS G. F. HOEPNER⁴

¹HENLEY BUSINESS SCHOOL AT THE UNIVERSITY OF READING, U.K. ²UNIVERSITY OF OXFORD, UNITED KINGDOM. ³HENLEY BUSINESS SCHOOL-UNIVERSITY OF READING, UNITED KINGDOM. ⁴SCHOOL OF BUSINESS-UNIVERSITY COLLEGE DUBLIN, IRELAND

CARBON ABATEMENT INVESTMENT, CLIMATE RISK AND FIRM VALUE: AN INTERNATIONAL STUDY

RONG HE¹, LE LUO², ABUL SHAMSUDDIN¹, QINGLIANG TANG³

¹UNIVERSITY OF NEWCASTLE, AUSTRALIA, AUSTRALIA. ²MACQUARIE UNIVERSITY, AUSTRALIA, AUSTRALIA. ³WESTERN SYDNEY UNIVERSITY, AUSTRALIA

WHEN DO CLIMATE RISK DISCLOSURES MATTER TO INVESTORS?

ISABELLE MARTINEZ¹, WALID BEN AMAR², DIANA CASTRO HERRERA¹

¹TSM RESEARCH UNIVERSITY OF TOULOUSE 1 CAPITOLE, FRANCE. ²UNIVERSITY OF OTTAWA, CANADA

CARBON RISK DISCLOSURE TONE AND STOCK PRICE CRASH RISK: AN INTERNATIONAL REVIEW

HANLU FAN¹, YUAN SHAN², QINGLIANG TANG¹, JUNRU ZHANG³, LU ZHANG⁴

¹WESTERN SYDNEY UNIVERSITY, AUSTRALIA. ²UNIVERSITY OF WESTERN AUSTRALIA, AUSTRALIA. ³MURDOCH UNIVERSITY, AUSTRALIA. ⁴UWA BUSINESS SCHOOL, AUSTRALIA

TXPSD.02 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK TAXATION

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR ANNA BIAŁEK-JAWORSKA

ZOOM HOST: JOHANNES LORENZ

DISCUSSANTS: CAREN SURETH-SLOANE, HARALD JOHANNES AMBERGER

INCOME DECLARATION AND TAX AUDITS IN THE PRESENCE OF A TAX COURT

PETER KRENN¹, RAINER NIEMANN²

¹UNIVERSITY OF GRAZ, CENTER FOR ACCOUNTING RESEARCH, AUSTRIA. ²UNIVERSITY OF GRAZ, AUSTRIA

INCOME SHIFTING AND MANAGEMENT INCENTIVES

REGINA ORTMANN¹, DIRK SCHINDLER²

¹PADERBORN UNIVERSITY, GERMANY. ²ERASMUS UNIVERSITY ROTTERDAM, NETHERLANDS

TXRF.01 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK TAXATION

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR CINTHIA VALLE RUIZ

MANAGERIAL OVERCONFIDENCE, FAMILY FIRMS AND TAX AVOIDANCE

YI-CHENG HO¹, JENN-SHYONG KUO², CHONG-LUN JHANG³

¹NATIONAL CHENGCHI UNIVERSITY, TAIWAN REGION. ²NATIONAL TAIPEI UNIVERSITY, TAIWAN. ³NATIONAL CHENGCHI UNIVERSITY, TAIWAN

EFFECTS ON AGGRESSIVE TAX PLANNING BY INSIDERS ON CORPORATE TAX AVOIDANCE

JENN-SHYONG KUO¹, YI-CHENG HO², YUN-ZHONG SU³

¹NATIONAL TAIPEI UNIVERSITY, TAIWAN. ²NATIONAL CHENGCHI UNIVERSITY, TAIWAN REGION. ³NATIONAL CHENGCHI UNIVERSITY, TAIWAN

THE DANGER OF BEING NEIGHBORS: INCIDENTAL INFORMATION ACQUISITION BY TAXOFFICERS AND CORPORATE TAX AVOIDANCE

XIAOWEI WANG, KALOK CHAN

THE CHINESE UNIVERSITY OF HONG KONG, HONG KONG SAR

EARNINGS MANAGEMENT IN RESPONSE TO CHINA'S VALUE-ADDED TAX REFORM: EVIDENCE FROM A QUASI-NATURAL EXPERIMENT

RUBING LI¹, DONG CHEN², RUI FAN³

¹WUHAN UNIVERSITY, CHINA. ²WUHAN UNIVERSITY, CHINA. ³SOUTHEAST UNIVERSITY, CHINA

CONSUMER REACTIONS TO NEGATIVE TAX NEWS

XIXI ZHANG

VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA

AUPS.07 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR MARTIN SCHMIDT

ZOOM HOST: ENNY SUSILOWATI MARDJONO

AUDITOR TASK SELECTION UNDER TIME PRESSURE

BART DIERYNCK¹, CHRISTIAN PETERS²

¹TILBURG UNIVERSITY, NETHERLANDS. ²TILBURG UNIVERSITY, NETHERLANDS

HOW DO LEAD AUDITOR INSTRUCTIONS INFLUENCE COMPONENT AUDITORS' EVIDENCE COLLECTION DECISIONS? THE JOINT INFLUENCE OF CONSTRUAL INTERPRETATIONS AND RESPONSIBILITY

SKYE ZHU¹, SOON-YEOW PHANG²

¹THE AUSTRALIAN NATIONAL UNIVERSITY, AUSTRALIA. ²MONASH UNIVERSITY, AUSTRALIA

BARRIERS TOWARDS LEARNING FROM AUDITOR ERRORS: IS EMC THE ANTIDOTE?

OSCAR VAN MOURIK¹, ANNA GOLD¹, THERESE GROHNERT²

¹VRIJE UNIVERSITEIT AMSTERDAM, NETHERLANDS. ²MAASTRICHT UNIVERSITY, NETHERLANDS

AUPS.08 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR SVEN HÖRNER

ZOOM HOST: JINGYI JIA

AUDIT PARTNER-CLIENT STRATEGIC ALIGNMENT

KRIS HARDIES¹, MARIE-LAURE VANDENHAUTE², KARLA M. ZEHMS³

¹UNIVERSITY OF ANTWERP, BELGIUM. ²VRIJE UNIVERSITEIT BRUSSEL, BELGIUM. ³UNIVERSITY OF WISCONSIN - MADISON, UNITED STATES

PUBLIC AUDIT TENDERS: EVIDENCE FROM GERMANY AND THE U.K.

JULIANE BEER¹, ULF BRUGGEMANN², FREDERIKE MICHEL³

¹HUMBOLDT UNIVERSITY OF BERLIN, GERMANY. ²HUMBOLDT-UNIVERSITÄT ZU BERLIN, GERMANY. ³HUMBOLDT-UNIVERSITÄT ZU BERLIN/INSTITUTE OF ACCOUNTING AND AUDITING, GERMANY

THE DEBATE ON MANDATORY AUDIT FIRM ROTATION CONTINUES: THE EFFECTS OF CLIENT BARGAINING POWER ON AUDIT PRICING IN A VOLUNTARY AND INVOLUNTARY AUDIT SWITCHING ENVIRONMENT

FRENDY FRENDY¹, FUMIKO TAKEDA²

¹NAGOYA UNIVERSITY OF COMMERCE AND BUSINESS, JAPAN. ²TOKYO UNIVERSITY, JAPAN

AURF.05 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK AUDITING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR KAM-WAH LAI

THE EFFECT OF ENGAGEMENT PARTNER'S DOMINANCE ON AUDIT QUALITY

UMMUGULSUM ZOR¹, YASIN KUTUK²

¹ALTINBAS UNIVERSITY, TURKEY. ²ALTINBAS UNIVERSITY, TURKEY

THE PRICING OF NATIONAL CULTURE IN MULTINATIONAL GROUP AUDITS: EVIDENCE FROM JAPAN

JUNJIAN GU¹, WEI QIANG², ZHENG QIAO³

¹UNIVERSITY OF TSUKUBA, JAPAN. ²HARBIN INSTITUTE OF TECHNOLOGY, SHENZHEN, CHINA.
³XI'AN JIAOTONG UNIVERSITY, CHINA

SHOULD HOME COUNTRY AUDITORS BE ALLOWED TO AUDIT CROSS-LISTED FIRMS: EVIDENCE FROM CHINA

MANYI FAN¹, BIN KE², WENRUO WU³, LIJUN XIA³, QINGQUAN XIN⁴

¹SINGAPORE UNIVERSITY OF SOCIAL SCIENCES, SINGAPORE. ²NATIONAL UNIVERSITY OF SINGAPORE, SINGAPORE. ³SHANGHAI JIAO TONG UNIVERSITY, CHINA. ⁴CHONGQING UNIVERSITY, CHINA

**INVESTOR REQUESTS ON SOCIAL MEDIA – THE EFFECTS OF AUDIT STATUS
COMMUNICATION AND MESSAGE SOURCE ON INVESTOR JUDGMENTS**

FLORIAN KOOKE, NIKLAS KERKHOFF, KAI SCHAUMANN

UNIVERSITY OF MUENSTER, GERMANY

**THE MODERATING EFFECT OF TOP MANAGEMENT TEAM’S POWER ON THE RELATIONSHIP
BETWEEN CPA INDEPENDENCE & AUDITING QUALITY**

FARADILLAH AMALIA RIVALI, CHAO-SHENG LIU

NATIONAL YUNLIN UNIVERSITY OF SCIENCE AND TECHNOLOGY, TAIWAN

EDRF.02 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING EDUCATION

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR DAVID DERICHS

ZOOM HOST: PASCALE TADDEI VALENZA

**DEVELOPING ACCOUNTING STUDENTS AS CO-CREATORS OF LEARNING THROUGH
AUTHENTIC ASSESSMENT**

CARLY MOULANG¹, NICK MCGUIGAN²

¹MONASH UNIVERSITY, AUSTRALIA. ²MONASH UNIVERSITY, AUSTRALIA

**ASCERTAINING THE FACTORS AFFECTING THE PERCEIVED PERFORMANCE OF STUDENTS
TAKING NON-SPECIALIST ACCOUNTING COURSES**

COLIN HASLAM¹, CHRISTOPHER RILEY², GEORGIOS KATECHOS², EVISA MITROU³, GRIGORIOS
THEODOSOPOULOS⁴, NICK TSITSIANIS¹

¹QMUL, UNITED KINGDOM. ²UNIVERSITY OF HERTFORDSHIRE, UNITED KINGDOM. ³QUEEN
MARY, UNIVERSITY OF LONDON, U.K. ⁴BRUNEL UNIVERSITY, U.K.

**FACTORS INFLUENCING POSTGRADUATE ACCOUNTING STUDENTS’ THROUGHPUT RATE IN
A UNIVERSITY OF TECHNOLOGY: AN EXPLORATORY STUDY**

LESLEY JUNE STAINBANK

UNIVERSITY OF KWAZULU-NATAL, SOUTH AFRICA

SOME NOTES ABOUT ACADEMIC EVALUATION IN ITALY: NEW CHALLENGES FOR ACCOUNTING SCHOLARS

MARIO NICOLIELLO

UNIVERSITY OF GENOA, ITALY

PREDICTING FIRST-YEAR UNIVERSITY OUTCOMES USING EARLY WARNING SIGNALS FROM ACCOUNTING EDUCATION: A MACHINE LEARNING APPROACH

PATRICIA EVERAERT¹, EVELIEN OPDECAM², HANS VAN DER HEIJDEN³

¹GHENT UNIVERSITY, BELGIUM. ²GHENT UNIVERSITY, BELGIUM. ³UNIVERSITY OF SUSSEX, UNITED KINGDOM

FAPS.06 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR SARA LONGO

ZOOM HOST: SUE WRIGHT

DO FOREIGN CASH HOLDINGS GENERATE UNCERTAINTY FOR ANALYSTS?

MICHELE FABRIZI¹, ELISABETTA IPINO², MICHEL MAGNAN³, ANTONIO PARBONETTI⁴

¹UNIVERSITY OF PADUA, ITALY. ²SEATTLE PACIFIC UNIVERSITY, UNITED STATES. ³CONCORDIA UNIVERSITY, CANADA. ⁴UNIVERSITY OF PADOVA, ITALY

NOVELTY OR EFFICIENCY? WHAT MATTERS MOST FOR FIRM PERFORMANCE

PHILIP JOOS¹, MUSTAFA AHÇI²

¹TILBURG UNIVERSITY, NETHERLANDS. ²TILBURG UNIVERSITY, NETHERLANDS

CONSERVATIVE ACCOUNTING AND THE PRICING OF RISK: THE CASE OF RESEARCH AND DEVELOPMENT

EIRINI KONSTANTINIDI¹, CHRISTINA DARGENIDOU², DIMOS ANDRONOUDIS³, PETER FRANCIS POPE⁴

¹THE UNIVERSITY OF MANCHESTER, U.K.²UNIVERSITY OF EXETER, UNITED KINGDOM.

³UNIVERSITY OF BRISTOL, U.K.⁴UNIVERSITY OF BOCCONI, ITALY

FAPS.07 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR ANDREAS CHARITOU

ZOOM HOST: JAN SEITZ

COMPANY VISIT DISCLOSURE REGULATION AND FINANCIAL ANALYSTS' BEHAVIOR

BIN KE¹, DONGMIN KONG², SHASHA LIU³

¹NATIONAL UNIVERSITY OF SINGAPORE, SINGAPORE. ²ZHONGNAN UNIVERSITY OF ECONOMICS AND LAW, CHINA. ³JINAN UNIVERSITY, CHINA

WHAT'S MY STYLE? SUPPLY-SIDE DETERMINANTS OF DEBT COVENANT INCLUSION

ZHIMING MA¹, DERRALD STICE², CHRISTOPHER WILLIAMS³

¹PEKING UNIVERSITY, CHINA. ²THE UNIVERSITY OF HONG KONG, HONG KONG REGION.

³UNIVERSITY OF MICHIGAN, UNITED STATES

THE REALS EFFECTS OF WEATHER ON ACCOUNTING PERFORMANCE, ANALYSTS FORECASTS, AND SECURITIES PRICES

JOSEPH HAN STICE

THE CHINESE UNIVERSITY OF HONG KONG, HONG KONG

FARF.04 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR NIKOLAOS FLOROPOULOS

MEDIA COVERAGE AND CORPORATE RISK-TAKING: INTERNATIONAL EVIDENCE

WEIDONG XU¹, XIN GAO², ZHE AN³, DONGHUI LI⁴

¹SCHOOL OF MANAGEMENT, ZHEJIANG UNIVERSITY, CHINA. ²ZHEJIANG UNIVERSITY, CHINA.

³MONASH UNIVERSITY, AUSTRALIA. ⁴SHENZHEN UNIVERSITY, CHINA

EXPROPRIATION RISK AND INVESTMENT: EVIDENCE FROM A NATURAL EXPERIMENT

SIDDHARTH BHAMBHWANI¹, ALLEN HAO HUANG², HUI DONG³

¹HKUST, HONG KONG SAR. ²HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY, HONG KONG SAR. ³SHUFE, CHINA

REAL EARNINGS SMOOTHING AND CRASH RISK: EVIDENCE FROM JAPAN

WENJUN KUANG

OSAKA UNIVERSITY, JAPAN

THE EFFECTS OF DISCLOSURE POLICY AND THREAT OF NEW ENTRANTS ON VOLUNTARY SEGMENT DISCLOSURE

TING-HSUAN WU¹, MARTIN WEISNER²

¹THE UNIVERSITY OF SYDNEY, AUSTRALIA. ²THE UNIVERSITY OF MELBOURNE, AUSTRALIA

FRPSD.07 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR ANNALISA PRENCIPE

ZOOM HOST: SIMONA RUSANESCU

DISCUSSANTS: ELVIRA SCARLAT, ELICA KRASTEVA

EVIDENCE THAT FINANCING DECISIONS CONTRIBUTE TO THE ZERO-EARNINGS DISCONTINUITY

NASER MAKAREM

UNIVERSITY OF ABERDEEN, U.K.

DOES FAMILY IDENTITY MATTER FOR EARNINGS MANAGEMENT? EVIDENCE FROM PRIVATE FAMILY FIRMS

CHARLOTTE H. SUNDKVIST¹, TONNY STENHEIM²

¹UNIVERSITY OF SOUTH-EASTERN NORWAY, NORWAY. ²UNIVERSITY OF SOUTH-EASTERN NORWAY, NORWAY

FRPS.08 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR MARTIN HOOGENDOORN

ZOOM HOST: THORSTEN SELFHORN

THE INTERPLAY BETWEEN IFRS 7 DISCLOSURES AND THE EXPANDED AUDIT REPORT: EVIDENCE FROM SYNDICATED LOAN CONTRACTING

YASEMIN KARAIBRAHIMOGLU¹, VLAD-ANDREI PORUMB²

¹UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS, NETHERLANDS.

²UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS, NETHERLANDS

THE RECONSIDERATION OF IFRS ADOPTION, AND AUDIT FEES: EVIDENCE FROM UK PRIVATE FIRMS

YU-LIN HSU¹, NI-YUN CHEN²

¹UNIVERSITY OF STRATHCLYDE, STRATHCLYDE BUSINESS SCHOOL, U.K.²NATIONAL SUN YAT-SEN UNIVERSITY, TAIWAN REGION

EQUITY OR DEBT - HOW DO INVESTORS PERCEIVE PERPETUAL CORPORATE HYBRID BONDS?

TOBIAS BORNEMANN¹, KAROLINE ELS¹, ZOLTAN NOVOTNY-FARKAS²

¹VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA. ²WU VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS/INSTITUTE OF ACCOUNTING AND AUDITING, AUSTRIA

FRPS.09 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR ANA MARQUES

ZOOM HOST: WENHONG DING

EARNINGS MANAGEMENT TO ATTRACT FOREIGN CAPITAL: INTERNATIONAL EVIDENCE FROM EQUITY MARKET OPENINGS

FANGFANG HOU¹, JEFFREY NG², TJOMME RUSTICUS³, XINPENG XU²

¹XIAMEN UNIVERSITY, CHINA. ²THE HONG KONG POLYTECHNIC UNIVERSITY, HONG KONG.

³UNIVERSITY OF MINNESOTA, USA

SPILLOVER EFFECT OF PEER-TO-PEER LENDING ON THE LOAN LOSSES OF COMMERCIAL BANKS

JEFFREY NG¹, TJOMME RUSTICUS², JANUS JIAN ZHANG³

¹THE HONG KONG POLYTECHNIC UNIVERSITY, HONG KONG SAR. ²UNIVERSITY OF MINNESOTA, UNITED STATES. ³THE HONG KONG POLYTECHNIC UNIVERSITY, HONG KONG REGION

BOARD INTERLOCKS AND FINANCIAL STATEMENT COMPARABILITY : THE ROLE OF ACCOUNTING EXPERTISE

XIAOYUE SONG¹, JUNRUI ZHANG¹, NANYAN DONG², FANGJUN WANG³

¹XI'AN JIAOTONG UNIVERSITY, CHINA. ²XI'AN JIAOTONG UNIVERISITY, CHINA. ³XI'AN JIAOTONG UNIVERSITY, CHINA

FRRF.07 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR FLORIAN MORITZ

ZOOM HOST: MARCO TROMBETTA

**APPLYING THE BENFORD'S LAW TO DETECT COSMETIC EARNINGS MANAGEMENT:
EVIDENCE FROM THE AERO SEGMENT OF THE BUCHAREST STOCK EXCHANGE**

COSTEL ISTRATE¹, MIHAI CARP²

¹ALEXANDRU IOAN CUZA UNIVERSITY, ROMANIA. ²ALEXANDRU IOAN CUZA UNIVERSITY OF IASI, ROMANIA

EARNINGS QUALITY OF SPAC TARGETS VIS-À-VIS IPO ISSUERS

DANIAL HEMMINGS¹, AZIZ JAAFAR²

¹BANGOR UNIVERSITY, UNITED KINGDOM. ²WALES UNIVERSITY / BANGOR, U.K.

**A PRE-POST IFRS ANALYSIS ON THE QUALITY OF FINANCIAL REPORTING. EVIDENCE FROM
AN EMERGING ECONOMY**

ELENA NECHITA

THE BUCHAREST UNIVERSITY OF ECONOMIC STUDIES, ROMANIA

**HOW DO FIRM-LEVEL INCENTIVES AND THE MANDATORY IFRS ADOPTION AFFECT LATIN
AMERICAN FIRMS' EARNINGS MANAGEMENT PRACTICES?**

CHUN YU MAK

UNIVERSITY OF BIRMINGHAM, U.K.

**DO SUBORDINATE EXECUTIVES' EXTERNAL EMPLOYMENT OPPORTUNITIES AFFECT
FINANCIAL REPORTING QUALITY?**

YUE CAI

THE AUSTRALIAN NATIONAL UNIVERSITY, AUSTRALIA

FRRF.08 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR CHIARA CROVINI

ZOOM HOST: TAMI DINH

REPORTING OF OPERATING INCOME SUBTOTALS IN IFRS AND DEBT FINANCING

JOSEPH COMPRIX¹, KERSTIN LOPATTA², LAURA-MARIA GASTONE²

¹SYRACUSE UNIVERSITY, UNITED STATES. ²HAMBURG UNIVERSITY, GERMANY

DIGITALIZATION AND ASSURANCE OF IFRS FINANCIAL REPORTS

KEITH DUNCAN¹, DIRK BEERBAUM², RAY MCNAMARA³, SEPPO IKAHEIMO⁴, DAVID DERICHS²

¹BOND UNIVERSITY, AUSTRALIA. ²AALTO UNIVERSITY SCHOOL OF BUSINESS, FINLAND.

³JAMES COOK UNIVERSITY/SCHOOL OF BUSINESS, AUSTRALIA. ⁴AALTO UNIVERSITY, FINLAND

DETERMINANTS OF DISCLOSURE COMPLIANCE IN A SMALL STOCK EXCHANGE: THE CASE OF INTANGIBLE ASSETS DISCLOSURES ON THE PSE

DAVID PROCHAZKA¹, MARTIN KUCERA², TOMÁŠ ZOUHAR³

¹UNIVERSITY OF ECONOMICS IN PRAGUE, CZECH REPUBLIC. ²UNIVERSITY OF ECONOMICS, PRAGUE, CZECH REPUBLIC. ³UNIVERSITY OF ECONOMICS PRAGUE, CZECH REPUBLIC

DO IFRS INTERPRETATION REQUESTS FIND AN ANSWER? AN ANALYSIS OF REJECTION NOTICES AND AGENDA DECISIONS

PAOLA RAMASSA¹, ALBERTO QUAGLI²

¹UNIVERSITY OF GENOVA, ITALY. ²UNIVERSITY OF GENOVA, ITALY

THE EFFECTS OF "BREXIT" ON CORPORATE DISCLOSURE

FYNN GERKEN¹, KRIS HARDIES¹, MATHIJS VAN PETEGHEM²

¹UNIVERSITY OF ANTWERP, BELGIUM. ²MAASTRICHT UNIVERSITY, BELGIUM

GVPSD.03 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR PILAR VELASCO

ZOOM HOST: MICHAEL ERKENS

DISCUSSANTS: CEPHAS SIMON-PETER DAK-ADZAKLO, YAPING MAO

THE SEC FILING REVIEW PROCESS: INSIGHTS FROM ACCOUNTING RESEARCH

LAUREN CUNNINGHAM¹, JACOB JUSTUS LEIDNER²

¹UNIVERSITY OF TENNESSEE AT KNOXVILLE, UNITED STATES. ²UNIVERSITY OF WÜRZBURG, GERMANY

CORPORATE GOVERNANCE REFORMS, SOCIETAL TRUST AND CORPORATE FINANCIAL POLICIES

CEPHAS SIMON-PETER DAK-ADZAKLO¹, RAYMOND M. K. WONG²

¹CITY UNIVERSITY OF HONG KONG, GHANA. ²CITY UNIVERSITY OF HONG KONG, HONG KONG SAR

GVPS.05 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR MARC STEFFEN RAPP

ZOOM HOST: VICTORIA CLOUT

ORGANIZATIONAL FORM AND ACCESS TO CAPITAL: THE ROLE OF REGULATORY INTERVENTIONS

DEBARATI BASU¹, KAUSTAV SEN²

¹XLRI - XAVIER SCHOOL OF MANAGEMENT, INDIA. ²LUBIN SCHOOL OF BUSINESS, PACE UNIVERSITY, NEW YORK, UNITED STATES

COPYCAT BEHAVIOR IN CSR INCENTIVE CONTRACTS: THE ROLE OF BOARD INTERLOCKS

CHARLOTTE ANTOONS¹, LIESBETH BRUYNSEELS², EDDY CARDINAELS³

¹KU LEUVEN, BELGIUM. ²KU LEUVEN, BELGIUM. ³TILBURG UNIVERSITY AND KU LEUVEN, NETHERLANDS

BOARD GENDER DIVERSITY AND ESG DISCLOSURE: GLOBAL EVIDENCE

ABDALLAH ALKHAWAJA, FANG HU, SIVATHAASAN NADARAJAH

GRIFFITH UNIVERSITY, AUSTRALIA

GVR.F.03 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR OLATUNDUN ADELEGAN

WOMEN IN CORPORATE BOARDS AND M&A OPERATIONS: EVIDENCES IN FAMILY AND NONFAMILY FIRMS

BARBARA SVEVA MAGNANELLI¹, ANTONELLO MARUOTTI², LUCA PIROLO³, ELISA RAOLI⁴

¹JOHN CABOT UNIVERSITY, ITALY. ²LUMSA UNIVERSITY, ITALY. ³LUISS UNIVERSITY, ITALY.

⁴UNIVERSITÀ CATTOLICA DI MILIANO, ITALY

CEO BACKGROUND AND GOODWILL IMPAIRMENT

CHAO CHEN¹, JUNJIAN GU², GERALD J. LOBO³

¹FUDAN UNIVERSITY, CHINA. ²UNIVERSITY OF TSUKUBA, JAPAN. ³UNIVERSITY OF HOUSTON, UNITED STATES

CORPORATE GOVERNANCE, REGULATORY ENFORCEMENT AND CEO MANIPULATION

NIKOLINA KRNETA

UNIVERSITY OF VIENNA/INSTITUTE OF ACCOUNTING, INNOVATION AND STRATEGY, AUSTRIA

RACE TO BOARD INDEPENDENCE: FIRM REACTION TO REGULATION AND ITS CONSEQUENCES

FABRIZIO DI MEO¹, BEATRIZ GARCIA OSMA², CRISTINA GRANDE HERRERA³

¹UNIVERSIDAD DE ALCALÁ, SPAIN. ²UNIVERSIDAD CARLOS III DE MADRID, SPAIN. ³CITY UNIVERSITY LONDON, U.K.

LET US WORK TOGETHER: THE IMPACT OF CUSTOMER STRATEGIC ALLIANCE ON IPO DISCOUNT AND POST-IPO PERFORMANCE

XUAN PENG

HUAZHONG AGRICULTURAL UNIVERSITY, CHINA

GVR.F.04 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR YUANTO KUSNADI

CORRUPTION, CASH HOLDINGS AND FIRM PERFORMANCE: EVIDENCE FROM AN EMERGING MARKET

EFSTATHIOS MAGERAKIS¹, DIMITRIS TZELEPIS²

¹UNIVERSITY OF PATRAS, GREECE. ²UNIVERSITY OF PATRAS, GREECE

SOCIAL DIVERSITY AND EARNINGS QUALITY: EMPIRICAL EVIDENCE

JAFAR AL SALEEM¹, RICARDO MALAGUEÑO², ANA MARQUES², GAIA MELLONI³

¹BEMIDJI STATE UNIVERSITY, USA. ²UNIVERSITY OF EAST ANGLIA, UNITED KINGDOM. ³HEC LAUSANNE UNIVERSITY OF LAUSANNE, SWITZERLAND

THE CONSEQUENCE OF ESTABLISHING THE COMPENSATION COMMITTEE UNDER AN IMPERFECT INSTITUTION

CHAOJUNG PAN

NATIONAL YUNLIN UNIVERSITY OF SCIENCE AND TECHNOLOGY, TAIWAN REGION

ACCOUNTING FRAUDS AND MAIN BANK RELATIONSHIPS IN JAPANESE LISTED FIRMS

HIDEAKI SAKAWA, NAOKI WATANABEL

NAGOYA CITY UNIVERSITY/GRADUATE SCHOOL OF ECONOMICS, JAPAN

EARNINGS MANAGEMENT AND MONITORING INCENTIVES: A STUDY OF CO-CEO FIRMS

FELICE MATOZZA¹, ELISABETTA MAFROLLA²

¹UNIVERSITY OF ROMA TRE, ITALY. ²UNIVERSITY OF FOGGIA, ITALY

HIPS.01 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK HISTORY

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR MARISA AGOSTINI

ZOOM HOST: LUCA ZAN

THE POPULARISATION OF BALANCE SHEETS IN THE BRITISH GAS INDUSTRY IN THE FIRST HALF OF THE 19TH CENTURY: A LOOK AT EVENTS LEADING UP TO EQUITABLE GAS LIGHT COMPANY'S ADOPTION OF BALANCE SHEETS

MITSUNORI KASUKABE¹, CHIE SAWANOBORI²

¹HOKKAIDO UNIVERSITY, JAPAN. ²OSAKA SANGYO UNIVERSITY, JAPAN

NEOLIBERAL GOVERNMENTALITY AND THE BRITISH BROADCASTING CORPORATION'S ACCOUNTABILITY TO THE STATE IN THE 1920S-60S

PAUL AHN¹, ALVISE FAVOTTO²

¹UNIVERSITY OF GLASGOW, U.K. ²UNIVERSITY OF GLASGOW, UNITED KINGDOM

ICPSD.02 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK INTERDISCIPLINARY/CRITICAL

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR MATTHEW EGAN

ZOOM HOST: ANNEMARIE CONRATH-HARGREAVES

DISCUSSANTS: SONJA GALLHOFER, CHRISTIAN HUBER

OBJECTIVITY AND SUBJECTIVITY IN THE MEASUREMENT OF THE INDOOR AIR QUALITY: A BOURDIEU-INSPIRED ANALYSIS

QANA APOSTOL¹, TERHI CHAKHOVICH²

¹TAMPERE UNIVERSITY, FINLAND. ²LUT UNIVERSITY, FINLAND

FROM LOCAL CONCERNS TO NATIONAL SOLUTIONS: THE EMERGENCE OF A NATIONAL HEALTHCARE QUALITY ASSESSMENT SYSTEM IN AUSTRIA

ALBRECHT BECKER, SILVIA JORDAN, PATRICK NEFF

UNIVERSITY OF INNSBRUCK, AUSTRIA

ICPS.03 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK INTERDISCIPLINARY/CRITICAL

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR ALESSANDRO LAI

ZOOM HOST: MIHAELA IONASCU

CORPORATE COMPLIANCE AND THE “MORAL SUBJECTIFICATION” OF PRACTITIONERS

RICCARDO STACCHEZZINI¹, FRANCESCA ROSSIGNOLI², SILVANO CORBELLA²

¹UNIVERSITY OF VERONA, ITALY. ²UNIVERSITY OF VERONA, ITALY

ACCOUNTING FOR THE ‘TRANSCENDENT SELF’: IDEOLOGY, NARCISSISM, TESTIMONY, AND GIFT

GIULIA ACHILLI¹, ELENA GIOVANNONI¹, CRISTIANO BUSCO²

¹ROYAL HOLLOWAY UNIVERSITY OF LONDON, UNITED KINGDOM. ²ROEHAMPTON UNIVERSITY, UNITED KINGDOM

AN EPHEMERAL PROMISE OF HAPPINESS: COMING OUT IN THE ACCOUNTING PROFESSION IN AUSTRALIA IN THE LATE 2010S

DR BARBARA VOSS¹, DR MATTHEW EGAN²

¹UNIVERSITY OF CANBERRA, AUSTRALIA. ²UNIVERSITY OF SYDNEY, AUSTRALIA

MAPSD.05 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR JODIE MOLL

ZOOM HOST: HANNO ROBERTS

DISCUSSANTS: ADEL BELDI, EMILIA FLORIN SAMUELSSON

THE DYNAMIC ROLE PLAYED BY PLANNING INFRASTRUCTURE IN ENHANCING COLLABORATION: EVIDENCE FROM LA SCALA OPERA HOUSE

DEBORAH AGOSTINO¹, MICHELA ARNABOLDI²

¹POLYTECHNIC UNIVERSITY OF MILAN, ITALY. ²POLITECNICO DI MILANO, ITALY

MAKING DIRTY WORK SHINIER? HOW THE DIGITALIZATION CHANGES BACKSTAGE AND FRONTSTAGE MANAGEMENT ACCOUNTING

ASSOCIATE PROFESSOR CHRISTOPH ENDENICH¹, ROUVEN TRAPP²

¹ESSEC BUSINESS SCHOOL, FRANCE. ²ULM UNIVERSITY, GERMANY

MAPSD.06 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR JAN CHRISTOPH HENNIG

ZOOM HOST: EPAMEINONDAS KATSIKAS

DISCUSSANTS: MAXIMILIAN MARGOLIN, NINA SCHWAIGER

CONSUMER SENTIMENT AND MANAGERIAL RESOURCE ADJUSTMENT DECISIONS

SVEN HARTLIEB

UNIVERSITY OF BAMBERG, GERMANY

HOW DOES THE OPENING OF HIGH-SPEED RAILWAY AFFECT COST BEHAVIOR OF TOURISM FIRMS? EVIDENCE FROM CHINA

WANG FANGJUN¹, MA LIZHU¹, GAO BAOJUN²

¹XI'AN JIAOTONG UNIVERSITY, CHINA. ²WUHAN UNIVERSITY, CHINA

MAPS.04 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR SANDRA WINKELMANN

ZOOM HOST: DENNIS D. FEHRENBACHER

(TOO) MANY CHOICES: CAN REWARD CHOICE OFFER A MOTIVATING EFFECT?

LILIANA DEWAELE, EDDY CARDINAELS, ALEXANDRA VAN DEN ABEELE

KU LEUVEN, BELGIUM

REPORTING FREQUENCY AND LEARNING BY EXPERIENCE

RAZVAN STEFAN GHITA

UNIVERSITEIT VAN AMSTERDAM, NETHERLANDS

THE EFFECT OF CORPORATE GIVING AND PARTICIPATION ON EMPLOYEE PERFORMANCE AND PERFORMANCE OVERSTATEMENT

MARTIN ALTENBURGER

UNIVERSITY OF VIENNA, AUSTRIA

MARF.06 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR SERGEJA SLAPNICAR

ZOOM HOST: ANDREAS OSTERMAIER

THE EFFECTS OF STRATEGIC CHOICES AND SUSTAINABILITY CONTROL SYSTEMS IN THE EMERGENCE OF ORGANIZATIONAL CAPABILITIES FOR SUSTAINABILITY

KAROLA BASTINI¹, FARES GETZIN², MAIK LACHMANN²

¹TECHNICAL UNIVERSITY OF BERLIN, GERMANY. ²TECHNICAL UNIVERSITY OF BERLIN, GERMANY

RELATIONSHIP BETWEEN MULTIPLE MANAGEMENT ACCOUNTING TOOLS FOR STRATEGY IMPLEMENTATION

ZHE SHANG

HITOTSUBASHI UNIVERSITY, JAPAN

VALUATION WITH MIXED FINANCING STRATEGIES

IMKE DE MAEYER, STEFAN DIERKES

GOETTINGEN UNIVERSITY, GERMANY

BEYOND TARGET COSTING: A FIELD STUDY AT MAZDA ON STRATEGIC COST MANAGEMENT DURING PRODUCT DEVELOPMENT STAGE

TAKEHISA KAJIWARA¹, YUICHI KUBOTA², OKIHIRO MARUTA³, HIROSHI OZAWA⁴, NOBUMASA SHIMIZU⁵

¹KOBE UNIVERSITY, JAPAN. ²NANZAN UNIVERSITY, JAPAN. ³KYUSHU UNIVERSITY, JAPAN. ⁴NAGOYA UNIVERSITY, JAPAN. ⁵WASEDA UNIVERSITY, JAPAN

PSRF.02 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK PUBLIC SECTOR ACCOUNTING AND NOT-FOR-PROFIT ACCOUNTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR AMOR DONIA BEN

ZOOM HOST: SVIESA LEITONIENE

THE RAPIDITY OF DISCLOSING FINANCIAL STATEMENTS AS A SIGNAL FOR THE COMPETENCE OF A GOVERNOR IN THE JAPANESE LOCAL GOVERNMENTS: A THEORY AND THE EMPIRICAL EXAMINATION

TATSUHIKO KATO

MEIJI UNIVERSITY, JAPAN

**SUPREME AUDIT INSTITUTIONS IN THE EUROPEAN UNION, INSTITUTIONAL
TRANSPARENCY AND ENVIRONMENTAL ENGAGEMENT**

ANDREEA HANCU-BUDUI¹, ANA ZORIO-GRIMA²

¹UNIVERSITY OF VALENCIA, SPAIN. ²UNIVERSITAT DE VALÈNCIA, SPAIN

**THE IMPACT OF DIFFERENT ACCOUNTING PERSPECTIVES ON THE PUBLIC SECTOR
REPORTING ENTITY**

CRISTIAN CARINI¹, CLAUDIO TEODORI¹, MARCO ERRICO²

¹UNIVERSITY OF BRESCIA, ITALY. ²ESADE BUSINESS SCHOOL, SPAIN

ARE POLITICIANS USING FINES FOR ELECTORAL PURPOSES? EMPIRICAL EVIDENCE

ANA-MARÍA RÍOS¹, BERNARDINO BENITO², MARÍA-DOLORES GUILLAMÓN¹

¹MURCIA UNIVERSITY, SPAIN. ²UNIVERSITY OF MURCIA, SPAIN

SEEPS.05 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR DANIEL REIMSBACH

ZOOM HOST: ARIANNA PISCIELLA

CAPITAL MARKET EFFECTS OF ESG MATERIALITY STANDARDS

THERESA SPANDEL¹, FRANK SCHIEMANN², ANDREAS G. F. HOEPNER³

¹HAMBURG UNIVERSITY, GERMANY. ²UNIVERSITY OF HAMBURG, GERMANY. ³SCHOOL OF
BUSINESS-UNIVERSITY COLLEGE DUBLIN, IRELAND

PERSONAL VALUES, MORAL DISENGAGEMENT AND EARNINGS MANAGEMENT

MENG BAI¹, NANYAN DONG², HE ZHANG¹, JUNRUI ZHANG¹, YANG SU³

¹XI'AN JIAOTONG UNIVERSITY, CHINA. ²XI'AN JIAOTONG UNIVERISITY, CHINA. ³XI'AN JIAOTONG UNIVERSITY, CHINA

INFORMATION AND SIGNALING EFFECTS OF CSR DISCLOSURE DURING FINANCIAL RESTATEMENTS

LU ZHANG¹, YUAN SHAN², MILLICENT CHANG³, JUNRU ZHANG⁴

¹UWA BUSINESS SCHOOL, AUSTRALIA. ²UNIVERSITY OF WESTERN AUSTRALIA, AUSTRALIA.

³UNIVERSITY OF WOLLONGONG, AUSTRALIA. ⁴MURDOCH UNIVERSITY, AUSTRALIA

SEEPS.06 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING
SESSION TYPE PARALLEL SESSIONS

ZOOM HOST: NICOLA DALLA VIA

MEASURING THE IMPACT OF THE TRANSITION TO MANDATORY CSR REPORTING IN EUROPE

ANASTASIIA BORISOVA¹, PAUL ANDRÉ²

¹UNIVERSITY OF LAUSANNE, SWITZERLAND. ²HEC LAUSANNE, SWITZERLAND

HOW DO FIRMS RESPOND TO A SHIFT FROM MANDATORY TO VOLUNTARY DISCLOSURE? EVIDENCE FROM CORPORATE CHARITABLE DONATIONS

IONELA ANDREICOVICI¹, NAVA COHEN², ALESSANDRO GHIO³

¹FRANKFURT SCHOOL OF FINANCE & MANAGEMENT, GERMANY. ²NEW JERSEY CITY UNIVERSITY, UNITED STATES. ³MONASH UNIVERSITY, AUSTRALIA

MANAGERIAL IMPLICATIONS OF NON-FINANCIAL DISCLOSURE REGULATION: DIRECTIVE 2014/95/EU

CARLA ANTONINI¹, PABLO GOMEZ CARRASCO¹, JACOBO GÓMEZ CONDE¹, MERCEDES LUQUE VÍLCHEZ²

¹AUTONOMOUS UNIVERSITY OF MADRID, SPAIN. ²UNIVERSITY OF CORDOBA, SPAIN

SEERF.02 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR LAURA GIRELLA

PATTERNS OF MANAGEMENT CONTROL SYSTEMS ADOPTION: EVIDENCE FROM STARTUP COMPANIES IN ITALY

GIACOMO PIGATTO¹, GIANLUCA TOFFOLETTO², LINO CINQUINI¹, ANDREA TENUCCI¹

¹SANT'ANNA SCHOOL OF ADVANCED STUDIES, ITALY. ²NONE, ITALY

ACCOUNTING AS A DEHUMANIZING FORCE: QUANTIFYING NATIVE PEOPLES IN ANNUAL REPORTS

NIAMH M. BRENNAN¹, SEAN BRADLEY POWER²

¹UNIVERSITY COLLEGE DUBLIN, IRELAND. ²UNIVERSITY COLLEGE DUBLIN, IRELAND

MORAL JUDGMENT OF ACCOUNTING, MANAGEMENT AND ECONOMICS STUDENTS

MAJA ZAMAN GROFF¹, TAMARA POJE², MINA LIČEN²

¹SCHOOL OF ECONOMICS AND BUSINESS, UNIVERSITY OF LJUBLJANA, SLOVENIA.

²UNIVERSITY OF LJUBLJANA, SLOVENIA

TXPS.02 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK TAXATION

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR HARALD JOHANNES AMBERGER

ZOOM HOST: DIRK SCHINDLER

TAX DEPRECIATION AND INVESTMENT DECISIONS: EVIDENCE FROM THE LEASING SECTOR

LISA HILLMANN, ANDREAS OESTREICHER

UNIVERSITY OF GOETTINGEN, GERMANY

DOES TAX RETURN DISCLOSURE AFFECT INFORMATION ASYMMETRY AMONG INVESTORS?

YUCHEN WU

VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA

TAX POLICY BELIEFS AND INVESTMENT: EVIDENCE FROM THE 2016 U.S. ELECTION AND THE TAX CUTS AND JOBS ACT

JOHN JOHN.GALLEMORE@CHICAGOBOOTH.EDU GALLEMORE¹, STEPHAN HOLLANDER²,
MARTIN JACOB³, XIANG ZHENG⁴

¹UNIVERSITY OF CHICAGO, UNITED STATES. ²TILBURG UNIVERSITY, NETHERLANDS. ³WHU - OTTO BEISHEIM, GERMANY. ⁴NHH NORWEGIAN SCHOOL OF ECONOMICS, NORWAY

TXRF.02 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK TAXATION

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR EVA EBERHARTINGER

ZOOM HOST: XIXI ZHANG

TAX AVOIDANCE WITH HYBRID FINANCIAL INSTRUMENTS

SVEA HOLTSMANN¹, REINALD KOCH², DOMINIKA LANGENMAYR²

¹CATHOLIC UNIVERSITY OF EICHSTÄTT-INGOLSTADT, GERMANY. ²CATHOLIC UNIVERSITY OF EICHSTAETT-INGOLSTADT, GERMANY

ZERO-TAX FIRMS

JESSE VAN DER GEEST¹, MARTIN JACOB²

¹TILBURG UNIVERSITY, NETHERLANDS. ²WHU - OTTO BEISHEIM, GERMANY

EMPIRICAL ANALYSIS OF PRIVATE COMPANIES' RESPONSE TO PENALTIES FROM AGGRESSIVE TAX REPORTING

HANNU OJALA¹, PEKKA MALO², ESKO PENTTINEN³

¹UNIVERSITY OF EASTERN FINLAND, FINLAND. ²AALTO UNIVERSITY SCHOOL OF BUSINESS, FINLAND. ³AALTO UNIVERSITY SCHOOL OF BUSINESS, FIJI

THE IMPACT OF EARNINGS STRIPPING RULES IN EUROPE

DAVE GOYVAERTS¹, ANNELIES ROGGEMAN², ISABELLE VERLEYEN²

¹GHENT UNIVERSITY, BELGIUM. ²GHENT UNIVERSITY, BELGIUM

SMES' TAX AGGRESSIVENESS AROUND EUROPE: CULTURAL, REGULATORY AND FIRM-SPECIFIC INFLUENCES.

SILVIA FERRAMOSCA, MARCO ALLEGRINI

UNIVERSITY OF PISA, ITALY

AUPSD.02 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR STEFAN SUNDGREN

DISCUSSANTS: NIEVES CARRERA, HEIDI VANDER BAUWHEDE

DOES HIGH NON-AUDIT FEES AND LONG AUDIT TENURE JOINTLY AFFECT AUDITOR INDEPENDENCE?

ILIAS BASIOUDIS¹, FERDINAND GUL², ANTHONY CHI-YEUNG NG³

¹ASTON BUSINESS SCHOOL, UNITED KINGDOM. ²BL DEAKIN BUSINESS SCHOOL, DEAKIN UNIVERSITY, AUSTRALIA. ³DEAKIN UNIVERSITY, AUSTRALIA

NON-AUDIT SERVICES AND KNOWLEDGE SPILLOVER: EVIDENCE FROM AUDIT HOURS AND BILLING RATES

JAEOON YU¹, YONGSUK YOON²

¹ERASMUS UNIVERSITY ROTTERDAM, NETHERLANDS. ²HANNAM UNIVERSITY, KOREA, REPUBLIC OF

EDPS.02 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING EDUCATION

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR GREG STONER

ZOOM HOST: ANDRONIKI TRIANTAFYLLI

**STIMULATING HIGHER EDUCATION STUDENTS TO USE ONLINE FORMATIVE ASSESSMENTS:
THE CASE OF TWO MID-TERM TAKE-HOME TESTS**

EVA BLONDEEL¹, PATRICIA EVERAERT¹, EVELIEN OPDECAM²

¹GHENT UNIVERSITY, BELGIUM. ²GHENT UNIVERSITY, BELGIUM

**THE EFFECT OF A VOLUNTARY MOCK EXAM ON THE PERFORMANCE OF ACCOUNTING: A
STUDY BASED ON FIRST-YEAR UNDERGRADUATES**

EVELIEN OPDECAM¹, PATRICIA EVERAERT²

¹GHENT UNIVERSITY, BELGIUM. ²GHENT UNIVERSITY, BELGIUM

FAPSD.02 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR ULF BRUGGEMANN

ZOOM HOST: TERESA IZZO

DISCUSSANTS: PARASKEVI VICKY KIOSSE, ANDREAS CHARITOU

CORPORATE SOCIAL RESPONSIBILITY AND STAKEHOLDER ATTENTION

ANN-KRISTIN GROßKOPF

LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH, GERMANY

**BUSINESS STRATEGY, CARBON MITIGATION ACTIVITIES AND INVESTORS' ASSESSED
EMISSIONS VALUATION PENALTY**

PETER CLARKSON¹, KATHLEEN HERBOHN¹, YUXIA (SARINE) ZOU²

¹UNIVERSITY OF QUEENSLAND, AUSTRALIA. ²UNIVERSITY OF CAMBRIDGE, UNITED KINGDOM

FAPS.08 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR IRENE KARAMANOU

REAL EFFECTS OF STRATEGIC REPORTING: EVIDENCE FROM UK PRIVATE FIRMS

DEVIRIMI KAYA, PETROULA GLACHTSIU

RUHR UNIVERSITY BOCHUM, GERMANY

MANDATORY DATA BREACH DISCLOSURE AND INSIDER TRADING

XI CHEN¹, GILLES HILARY², XIAOLI (SHAOLEE) TIAN²

¹BOCCONI UNIVERSITY, ITALY. ²MCDONOUGH SCHOOL OF BUSINESS, GEORGETOWN UNIVERSITY, UNITED STATES

DOES HIGH FREQUENCY TRADING AFFECT ANALYST RESEARCH PRODUCTION?

ANASTASIA KOPITA¹, PAWEL BILINSKI², IRENE KARAMANOU³, MARIOS PANAYIDES³

¹UNIVERSITY OF WARWICK, U.K. ²CASS BUSINESS SCHOOL - CITY, UNIVERSITY OF LONDON, U.K. ³UNIVERSITY OF CYPRUS, CYPRUS

FARF.05 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR CHUN YU MAK

A MATHEMATICAL THEORY OF ACCOUNTING AND FINANCIAL VALUE: AN ANALYSIS OF THE NET PRESENT VALUE MODEL

SIR YOANN MARTIN

PARIS DAUPHINE UNIVERSITY, FRANCE

THE EBBING OF ACCRUAL ACCOUNTING

CATALIN STARICA, PIERLUIGI GIOSI

UNIVERSITY OF NEUCHÂTEL, SWITZERLAND

THE ACCURACY AND INFORMATIVENESS OF MANAGEMENT EARNINGS FORECASTS: REVIEW AND UNIFYING FRAMEWORK

EWALD ASCHAUER¹, NICOLAI PREUSSNER²

¹JOHANNES KEPLER UNIVERSITY LINZ, AUSTRIA. ²JKU LINZ, INSTITUTE FOR ACCOUNTING
AND AUDITING, AUSTRIA

PARTICIPATION IN STANDARD SETTING AND THE IMPLIED COST OF EQUITY

XIN DENG¹, SIMONA MATEUT², CHER LI¹

¹UNIVERSITY OF NOTTINGHAM, UNITED KINGDOM. ²NOTTINGHAM UNIVERSITY BUSINESS
SCHOOL, U.K.

R&D INVESTMENTS IN RESPONSE TO PERFORMANCE FEEDBACK: THE ROLE OF RISK PROPENSITY

OVEIS MADADIAN¹, MAUD VAN DEN BROEKE²

¹IESEG SCHOOL OF MANAGEMENT, FRANCE. ²IESEG SCHOOL OF MANAGEMENT, FRANCE

FRPSD.08 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR ANNELIES RENDERS

ZOOM HOST: NIAMH M. BRENNAN

DISCUSSANTS: IRMA MALAFRONTÉ, JIAMAN XU

THE IMPACT OF CARBON DISCLOSURE MANDATES ON EMISSIONS AND FINANCIAL OPERATING PERFORMANCE

JUERGEN ERNSTBERGER¹, BENEDIKT DOWNAR², SEBASTIAN SCHWENEN¹, ALEKSANDAR ZAKLAN³, STEFAN REICHELSTEIN⁴

¹TECHNICAL UNIVERSITY MUNICH, GERMANY. ²TECHNISCHE UNIVERSITÄT MÜNCHEN, GERMANY. ³DIW, GERMANY. ⁴UNIVERSITY OF MANNHEIM, GERMANY

NARRATIVE CONSERVATISM

JUAN MANUEL GARCIA LARA¹, BEATRIZ GARCIA OSMA², FENGZHI ZHU²

¹UNIVERSIDAD CARLOS III MADRID, SPAIN. ²UNIVERSIDAD CARLOS III DE MADRID, SPAIN

FRPSD.09 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR CHRISTOF BEUSELINCK

ZOOM HOST: ANNALISA PRENCIPE

DISCUSSANTS: MARI PAANANEN, KIRSTIN BECKER

THE POOL OF REPLACEMENT CEOS, ENTRENCHMENT, AND ACCOUNTING QUALITY

CRISTINA GRANDE HERRERA¹, BEATRIZ GARCIA OSMA², ENCARNA GUILLAMON SAORIN³

¹CITY UNIVERSITY LONDON, U.K. ²UNIVERSIDAD CARLOS III DE MADRID, SPAIN. ³UNIVERSITY CARLOS III MADRID, SPAIN

ARE CEO POLITICAL CONTRIBUTIONS HEDGES AGAINST SEC ENFORCEMENT?

WENJIAO CAO¹, RAY ZHANG², RAFAEL ROGO³

¹ERASMUS UNIVERSITY ROTTERDAM, NETHERLANDS. ²SIMON FRASER UNIVERSITY, CANADA.

³JUDGE BUSINESS SCHOOL, UNIVERSITY OF CAMBRIDGE, UNITED KINGDOM

FRPS.10 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR SHUO WANG

ZOOM HOST: ELVIRA SCARLAT

FOR BETTER OR WORSE? FINANCIAL REPORTING HARMONIZATION AND TRANSNATIONAL INFORMATION TRANSFERS

MANUEL HERKENHOFF¹, MARTIN NIENHAUS²

¹UNIVERSITY OF MÜNSTER, GERMANY. ²GOETHE-UNIVERSITY FRANKFURT, GERMANY

WHAT ARE THE CONSEQUENCES AND DETERMINANTS OF ACCOUNTING COMPARABILITY? INSIGHTS FROM LITERATURE

CLAUDIA SCHÖNHART

JOHANNES KEPLER UNIVERSITY, DEPARTMENT OF ACCOUNTING AND AUDITING, AUSTRIA

THE ROLE OF CEOS VERSUS CFOS IN FIRMS' FINANCIAL MISREPORTING

DENNY KUTTER¹, KATHARINA WEISS²

¹UNIVERSITY OF POTSDAM, GERMANY. ²LUDWIG-MAXIMILIANS-UNIVERSITÄT MÜNCHEN, GERMANY

FRRF.09 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR FLORIAN KNAEPLÉ

ZOOM HOST: JOHN PEREIRA

EARNINGS AND CAPITAL MANAGEMENT UNDER NEW EUROPEAN REGULATORY AND CONTEXTUAL FEATURES

RAFFAELA CASCIELLO¹, MARCO MAFFEI², DAVID ZIEBART³

¹UNIVERSITY OF NAPLES FEDERICO II, ITALY. ²UNIVERSITY OF NAPLES FEDERICO II, ITALY.
³UNIVERSITY OF KENTUCKY, UNITED STATES

DEFERRED TAX ASSET REVALUATIONS, COSTLY INFORMATION PROCESSING, AND THE STABILITY OF BANKS' DEPOSITS: EVIDENCE FROM THE TAX CUTS AND JOBS ACT

JAN RIEPE^{1,2}, ULF MOHRMANN³

¹PADERBORN UNIVERSITY, GERMANY. ²TUEBINGEN UNIVERSITY, GERMANY. ³NORWEGIAN SCHOOL OF ECONOMICS / NHH NORGES HANDELSHØYSKOLE, NORWAY

DO FINANCIAL STATEMENTS INFORM OF BANK'S RESILIENCE: EVIDENCE FROM EBA STRESS TEST?

HONG TRANG DAO¹, AMEDEO PUGLIESE^{1,2}, JOSHUA RONEN³

¹UNIVERSITY OF PADUA, ITALY. ²UNIVERSITAT POMPEU FABRA, SPAIN. ³NYU STERN SCHOOL OF BUSINESS, UNITED STATES

BANKS' REPORTING INFORMATION SYSTEM AND LOCAL CREDIT ALLOCATION

HONG TRANG DAO

UNIVERSITY OF PADUA, ITALY

TEXTUAL ANALYSIS OF BANKS' REPORTING DOCUMENTS

MINYUE DONG¹, MICHAEL ROCKINGER², ERIC JONDEAU²

¹UNIVERSITY OF LAUSANNE, FACULTY OF BUSINESS AND ECONOMICS (HEC), SWITZERLAND.
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FRRF.10 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR SERAINA ANAGNOSTOPOULOU

ZOOM HOST: REEM BEDEIR

ARE ALL PRIVATE FIRMS THE SAME? EVIDENCE FROM FINANCIAL REPORTING QUALITY

THOMAS NIEDERKOFER¹, LUCIE COURTEAU²

¹RADBOD UNIVERSITY, NETHERLANDS. ²FREE UNIVERSITY OF BOLZANO/BOZEN, ITALY

EARNINGS QUALITY IN FAMILY VS. NON-FAMILY PRIVATE FIRMS: EVIDENCE FROM SPECIFIC ACCRUALS

TONNY STENHEIM¹, CHARLOTTE HAUGLAND SUNDKVIST²

¹UNIVERSITY OF SOUTH-EASTERN NORWAY, NORWAY. ²UNIVERSITY OF SOUTH-EASTERN NORWAY, NORWAY

WHEN FINANCIAL REPORTING MATTERS FOR PRIVATE FIRMS: LABOUR INVESTMENTS IN TIMES OF ECONOMIC POLICY UNCERTAINTY

MARCUS BRAVIDOR

HEINRICH HEINE UNIVERSITY DUESSELDORF, GERMANY

THE EFFECT OF MANDATORY R&D DISCLOSURE ON PEERS' VOLUNTARY DISCLOSURE DECISIONS

MENGFAN LIU

ERASMUS UNIVERSITY ROTTERDAM, NETHERLANDS

THE CHANGE IN OPERATING LEVERAGE OVER TIME AND EARNINGS PROPERTIES

DAVID ABOODY¹, SHAI LEVI², DAN WEISS²

¹UCLA, UNITED STATES. ²TEL AVIV UNIVERSITY, ISRAEL

GVPSD.04 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR GEORGIOS LOUKOPOULOS

ZOOM HOST: ELICA KRASTEVA

DISCUSSANTS: CHARLOTTE ANTOONS, FABRIZIO DI MEO

DO INSIDERS TRADE ON (PRIVATE) CORPORATE SOCIAL RESPONSIBILITY INFORMATION?

NADINE GEORGIU¹, JANINE MANIORA²

¹TU DORTMUND UNIVERSITY, GERMANY. ²TECHNICAL UNIVERSITY OF MUNICH (TUM), GERMANY

HIRF.01 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK HISTORY

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR LÚCIA LIMA RODRIGUES

ZOOM HOST: ROBERTO DI PIETRA

BOOKKEEPING AT THE RUSSIAN STATE-OWNED ENTERPRISES IN THE 18TH CENTURY

MARINA SIDOROVA¹, DMITRY NAZAROV², ROMAN BULYGA²

¹FINANCIAL UNIVERSITY UNDER THE GOVERNMENT OF THE RUSSIAN FEDERATION, RUSSIA.
²FINANCIAL UNIVERSITY UNDER THE GOVERNMENT OF THE RUSSIAN FEDERATION, RUSSIAN FEDERATION

MARITIME INSURANCE ACCOUNTING PRACTICE ON SAMPLE THE SOLE PROPRIETORSHIP OF FRANCESCO DATINI (1382-1406)

MARINA GURSKAYA¹, MIKHAIL KUTER², ARMINA PAPAKHCHIAN²

¹KUBAN STATE UNIVERSITY, RUSSIA. ²KUBAN STATE UNIVERSITY, RUSSIAN FEDERATION

THE DIFFUSION OF DOUBLE ENTRY FROM THE 13TH TO THE 19TH CENTURY: DISMISSING A MYTH

ALAN SANGSTER

UNIVERSITY OF ABERDEEN, U.K.

INNOVATION AND INSTITUTIONAL CHANGE: A STUDY OF THE DEVELOPMENT OF ACCOUNTING SOFTWARE FOR SMALL BUSINESSES

ANDREAS JANSSON¹, ANNA ALEXANDERSSON²

¹JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL, SWEDEN. ²LINNAEUS UNIVERSITY, SWEDEN

ICRF.02 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK INTERDISCIPLINARY/CRITICAL

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR DOUGLAS TADEU DE OLIVEIRA RIBEIRO

ZOOM HOST: PER ÅHBLOM

THE IASB'S VIEW ON COMPARABILITY IN FINANCIAL REPORTING

KJELL OVE RØSOK

NHH NORWEGIAN SCHOOL OF ECONOMICS, NORWAY

MEDIA'S REACTION TO IMPRESSION MANAGEMENT STRATEGIES

MARIA-SILVIA SANDULESCU

BUCHAREST UNIVERSITY OF ECONOMIC STUDIES, ROMANIA

THE LANGUAGE OF PROFIT WARNINGS: A CASE OF DENIAL, DEFIANCE, DESPERATION, DEFEAT

NIAMH M. BRENNAN¹, VICTORIA EDGAR², SEAN BRADLEY POWER³

¹UNIVERSITY COLLEGE DUBLIN, IRELAND. ²UNIVERSITY OF AGDER, NORWAY. ³UNIVERSITY COLLEGE DUBLIN, IRELAND

DEEPENING INSIGHT INTO INTERNATIONAL ACCOUNTING HARMONIZATION THROUGH UNDERSTANDING DOMINANT ETHNIC GROUPS

SONJA GALLHOFER¹, JIM HASLAM², AKIRA YONEKURA³

¹UNIVERSITY OF GLASGOW, UNITED KINGDOM. ²SHEFFIELD MANAGEMENT SCHOOL, UNITED KINGDOM. ³HERIOT-WATT UNIVERSITY, UNITED KINGDOM

MAPS.05 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR TEEMU MALMI

ZOOM HOST: STEFAN ILLICH-EDLINGER

THE PERFORMANCE EFFECTS OF NARRATIVE FEEDBACK

JAN HENDRIK LAMPE, UTZ SCHAEFFER, DANIEL SCHAUPP

WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT, GERMANY

DEMAND-DRIVEN FEEDBACK SYSTEMS, RECORDKEEPING AND EASY TASK PRIORITIZATION

FARAH ARSHAD¹, BART DIERYNCK²

¹UNIVERSITY OF MANCHESTER, UNITED KINGDOM. ²TILBURG UNIVERSITY, NETHERLANDS

DEMAND-DRIVEN FEEDBACK SYSTEMS AND EMPLOYEE CREATIVITY

CARDIN MASSELINK¹, BART DIERYNCK²

¹TILBURG UNIVERSITY, NETHERLANDS. ²TILBURG UNIVERSITY, NETHERLANDS

MAPS.06 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR UTZ SCHÄFFER

ZOOM HOST: HENK RUITER

A CASE STUDY OF A PROJECT-BASED OUTSOURCING RELATIONSHIP

PAULA VAN VEEN-DIRKS¹, JALTJE VAN DER MEER-KOOISTRA²

¹UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS, NETHERLANDS.

²UNIVERSITY OF GRONINGEN, NETHERLANDS

**THE ROLE OF MANAGEMENT INTERVENTIONS IN THE FINANCIAL ACCOUNTING
OUTSOURCING TRANSITION**

ARJA FLINKMAN¹, BENITA M. GULLKVIST²

¹UNIVERSITY OF EASTERN FINLAND, FINLAND. ²HANKEN SCHOOL OF ECONOMICS, FINLAND

**DOING WELL WHILE DOING GOOD: DOES THE PRESENCE OF PROFIT MOTIVES IN CSR HAVE
ADVERSE EFFECTS ON EMPLOYEE OPPORTUNISM?**

JOEL BERGE¹, FARAH ARSHAD²

¹NHH NORWEGIAN SCHOOL OF ECONOMICS, NORWAY. ²UNIVERSITY OF MANCHESTER,
UNITED KINGDOM

MAPS.07 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR MARTI GUASCH

ZOOM HOST: PATRICIA MARTYN

SELLING, GENERAL, AND ADMINISTRATIVE COST BEHAVIOR OF FAMILY FIRMS

EFRAT SHUST¹, MENI ABUDY²

¹OPEN UNIVERSITY OF ISRAEL, ISRAEL. ²BAR ILAN UNIVERSITY, GRAD. SCHOOL OF BUSINESS
ADMINISTRATION, ISRAEL

HOW FIRM-SPECIFIC HUMAN CAPITAL INFLUENCES COST STICKINESS

JULIA KÜBEL¹, CARSTEN HOMBURG²

¹UNIVERSITY OF COLOGNE, GERMANY. ²UNIVERSITY OF COLOGNE, GERMANY

STICKY COST THEORY AND FIRM'S EVOLUTION

VASILEIOS ZISIS¹, VASSILIOS-CHRISTOS NAOUM²

¹UNIVERSITY OF PIRAEUS, GREECE. ²UNIVERSITY OF PIRAEUS, DEPARTMENT OF BUSINESS
ADMINISTRATION, GREECE

MARF.07 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR MARINA SERAFIMOSKA TRPESKA

ZOOM HOST: UMMUGULSUM ZOR

RISK MANAGEMENT SYSTEMS: THE ROLE OF INTERACTIVE USE TO ACHIEVE EFFECTIVENESS

MOJCA MARC¹, DARJA PELJHAN²

¹UNIVERSITY OF LJUBLJANA, SLOVENIA. ²UNIVERSITY OF LJUBLJANA, SLOVENIA

DESIGN CHOICES OF ENTERPRISE RISK MANAGEMENT PRACTICES IN NON-FINANCIAL FIRMS – PACKAGES OR SYSTEMS?

OTTO JANSCHKE¹, EVELYN BRAUMANN²

¹WU VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA. ²AARHUS UNIVERSITET SCHOOL OF BUSINESS AND SOCIAL SCIENCES, DENMARK

TALKING EFFECTIVELY ABOUT RISKS: AN AGENT-BASED SIMULATION OF DISCUSSION PROCESSES IN RISK WORKSHOPS

CLEMENS HARTEN¹, MATTHIAS MEYER¹, LUCIA BELLORA-BIENENGRÄBER²

¹HAMBURG UNIVERSITY OF TECHNOLOGY, GERMANY. ²UNIVERSITY OF GRONINGEN, NETHERLANDS

PSRF.03 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK PUBLIC SECTOR ACCOUNTING AND NOT-FOR-PROFIT ACCOUNTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR PINAR GUVEN-USLU

ZOOM HOST: GIORGIA MATTEI

INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS (IPSAS) ADOPTION AND COUNTRY'S CREDITWORTHINESS RISK: AN EMPIRICAL STUDY

ADEL BELDI¹, DONIA BEN AMOR², SALMA DAMAK-AYADI³

¹ÉSEG SCHOOL OF MANAGEMENT, FRANCE. ²UNIVERSITY OF LILLE/LEM, FRANCE.

³UNIVERSITY OF CARTHAGE, TUNISIA

EMPIRICAL DETERMINANTS OF PERCEIVED CORRUPTION IN HONDURAN MUNICIPALITIES

FRANCISCO BASTIDA¹, LORENZO ESTRADA², MOHAMMAD NURUNNABI³

¹UNIVERSITY OF MURCIA, SPAIN. ²FRANCISCO MORAZÁN NATIONAL PEDAGOGICAL UNIVERSITY, HONDURAS. ³PRINCE SULTAN UNIVERSITY, SAUDI ARABIA

WHEN DO GOVERNMENTS “GO DARK”? EVIDENCE ON GOVERNMENTS’ DISCLOSURE CHOICES IN PERIODS OF UNCERTAINTY

CLAUDIO COLUMBANO¹, MARCO TROMBETTA²

¹IE UNIVERSITY, SPAIN. ²IE UNIVERSITY, SPAIN

THE BRITISH MUSEUM 20 YEARS AFTER

PAOLO FERRI¹, SIMONE NAPOLITANO², LUCA ZAN¹

¹UNIVERSITY OF BOLOGNA, ITALY. ²UNIVERSITY OF BOLOGNA, ITALY

SEEPSD.03 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR KERTU LAATS

DISCUSSANTS: IRENE ELEONORA LISI, LINA DAGILIENĖ

DESIGNING CONTROLS TO MANAGE TENSIONS IN MULTI-OBJECTIVE ORGANIZATIONS: A CASE STUDY IN A HOTEL CHAIN

LIES BOUTEN¹, SOPHIE HOOZÉE²

¹ÉSEG SCHOOL OF MANAGEMENT, FRANCE. ²GHENT UNIVERSITY, BELGIUM

INTERACTION BETWEEN STAKEHOLDERS: SHAPING FINANCIAL MECHANISMS OF RENEWABLE ENERGY POLICY IN UKRAINE

ELENA DYBTSYNA¹, OLENA DANYLENKO²

¹NORD UNIVERSITY BUSINESS SCHOOL, NORWAY. ²TARAS SHEVCHENKO NATIONAL UNIVERSITY OF KYIV, UKRAINE

SEEPS.07 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR ELENA M. BARBU

ZOOM HOST: OANA APOSTOL

WHO SAVES OUR WORLD? THE IMPACT OF EXECUTIVES' GENDER ON CORPORATE SOCIAL AND ECOLOGICAL INVESTMENTS

MARVIN NIPPER¹, JOCHEN THEIS²

¹UNIVERSITY OF DUISBURG-ESSEN, GERMANY. ²UNIVERSITY OF SOUTHERN DENMARK, DENMARK

UNDERSTANDING STUDENTS' FUTURE INTENTION TO ENGAGE IN SUSTAINABILITY ACCOUNTING IN MALAYSIA AND PHILIPPINES: DO THE SUSTAINABILITY CONCERNS OF SCHOOLS' MATTER?

TERESA PEREIRA EUGÉNIO¹, PEDRO CARREIRA², ISABEL COSTA LOURENÇO³, NINA KRISTIINA NINA MIETTINEN²

¹CARME - CENTRE OF APPLIED RESEARCH IN MANAGEMENT AND ECONOMICS, SCHOOL OF TECHNOLOGY AND MANAGEMENT, POLYTECHNIC OF LEIRIA, PORTUGAL. ²DEPARTMENT OF MANAGEMENT AND ECONOMICS, SCHOOL OF TECHNOLOGY AND MANAGEMENT, POLYTECHNIC OF LEIRIA. PORTUGAL, PORTUGAL. ³ISCTE BUSINESS SCHOOL, LISBON, PORTUGAL

SEERF.03 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR GAIA MELLONI

TAX AVOIDANCE AND CORPORATE GIVING: A MORE IN-DEPTH PERSPECTIVE ON GOOD CORPORATE CITIZENSHIP

MIHAELA IONASCU¹, ION IONASCU², MIHAELA MINU², MARIAN SACARIN², VIOREL MERLAN³

¹BUCHAREST UNIVERSITY OF ECONOMIC STUDIES, ROMANIA. ²THE BUCHAREST UNIVERSITY OF ECONOMIC STUDIES, ROMANIA. ³GRANT THORNTON, ROMANIA, ROMANIA

THE IMPACT OF CORPORATE PHILANTHROPY AND ASSURANCE POLICIES ON MARKET VALUE BY SECTOR

MARIA VICTORIA LÓPEZ PÉREZ¹, LOURDES ARCO-CASTRO², LÁZARO RODRÍGUEZ-ARIZA²

¹UNIVERSITY OF GRANADA, SPAIN. ²UNIVERSITY OF GRANADA, SPAIN

THE EFFECT OF MANDATORY SOCIAL AND ENVIRONMENTAL REPORTING ON COST OF CAPITAL

MICHAEL SONG¹, GUNNAR RIMMEL²

¹HENLEY BUSINESS SCHOOL AT THE UNIVERSITY OF READING, U.K. ²HENLEY BUSINESS SCHOOL, UNITED KINGDOM

THE ASSOCIATION BETWEEN DIFFERENT CSR-REPORTING PRACTICES AND PERFORMANCE

EVA STROM¹, HANNA SILVOLA²

¹HANKEN SCHOOL OF ECONOMICS, FINLAND. ²HANKEN SCHOOL OF ECONOMICS, FINLAND

TXPS.03 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK TAXATION

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR PETER BROK

AUDIT EXPERTISE AND TAX DISCLOSURE QUALITY: EVIDENCE FROM TAX RECONCILIATIONS IN PRIVATE FIRMS

VINCENT COMPAGNIE¹, RAF ORENS²

¹KU LEUVEN, BELGIUM. ²KU LEUVEN, BELGIUM

DO EARNINGS STRIPPING RULES HAMPER INVESTMENT? EVIDENCE FROM REFORMS IN EUROPEAN COUNTRIES

ANNA LESZCZYLOWSKA¹, MEIER JAN-HENDRIK²

¹POZNAN UNIVERSITY OF ECONOMICS AND BUSINESS, POLAND. ²KIEL UNIVERSITY OF APPLIED SCIENCES, GERMANY

THE ROLE OF PERSONAL INCOME TAXES IN CORPORATE INVESTMENT DECISIONS

ROBERT VOSSEBÜRGER¹, MARTIN JACOB²

¹WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT, GERMANY. ²WHU - OTTO BEISHEIM, GERMANY

TXPS.04 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK TAXATION

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR JOHANNES LORENZ

HOW DOES TRUST AFFECT CONCESSIONARY BEHAVIOR IN TAX BARGAINING?

YUCHEN WU¹, EVA EBERHARTINGER², RAFFAEL SPEITMANN¹, CAREN SURETH-SLOANE³

¹VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA. ²VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA. ³UNIVERSITY OF PADERBORN, GERMANY

TAX-INDUCED EARNINGS MANAGEMENT AND BOOK-TAX CONFORMITY: INTERNATIONAL EVIDENCE FROM UNCONSOLIDATED ACCOUNTS

SEBASTIAN EICHFELDER¹, MARTIN JACOB², KELLY WENTLAND³, NADINE KALBITZ¹

¹OTTO-VON-GUERICKE UNIVERSITÄT MAGDEBURG, GERMANY. ²WHU - OTTO BEISHEIM, GERMANY. ³GEORGE MASON SCHOOL OF BUSINESS, UNITED STATES

AUPSD.03 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR ELIZABETH COWLE

ZOOM HOST:

DISCUSSANTS: JAEYOON YU, OLGA BOGACHEK

THE COST OF FRAUD PREDICTION ERRORS

DANIEL BENEISH¹, PATRICK VORST²

¹INDIANA UNIVERSITY, UNITED STATES. ²MAASTRICHT UNIVERSITY, NETHERLANDS

BRIBES AND AUDIT FEES

STAVRIANA HADJIGAVRIEL¹, SUSANA GAGO RODRIGUEZ², MARÍA GUTIERREZ URTIAGA³

¹CARLOS III UNIVERSITY, MADRID, SPAIN. ²UNIVERSIDAD PONTIFICIA COMILLAS - ICADE, SPAIN. ³UNIVERSIDAD CARLOS III DE MADRID, SPAIN

AUPSD.04 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR CARL BROUSSEAU

DISCUSSANTS: KENNETH REICHEL, KRIS HARDIES

ASSOCIATIONS AND NETWORKS OF INTERNATIONAL ACCOUNTING FIRMS

XI AI¹, LAUREN CUNNINGHAM², XIAO LI³, LINDA MYERS⁴

¹UNIVERSITY OF TENNESSEE, KNOXVILLE, UNITED STATES. ²UNIVERSITY OF TENNESSEE AT KNOXVILLE, UNITED STATES. ³CENTRAL UNIVERSITY OF FINANCE AND ECONOMICS, CHINA. ⁴UNIVERSITY OF TENNESSEE AT KNOXVILLE, U.S.A.

DETERMINANTS OF AUDIT-FIRM PROFITABILITY AND IMPLICATIONS FOR KEY AUDIT MATTER REPORTING

JEFF ZEYUN CHEN¹, ANASTASIOS ELEMES², OLE-KRISTIAN HOPE³, AARON YOON⁴

¹NEELEY SCHOOL OF BUSINESS, TEXAS CHRISTIAN UNIVERSITY, UNITED STATES. ²ESSEC BUSINESS SCHOOL, FRANCE. ³UNIVERSITY OF TORONTO, CANADA. ⁴NORTHWESTERN UNIVERSITY, U.S.A.

AUPS.09 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR MINLEI YE

ZOOM HOST: CHRISTIAN FRIEDRICH

AUDIT PARTNER ATTRACTIVENESS AND AUDITOR-CLIENT NEGOTIATIONS

AMY SHENEMAN¹, JANE BARTON²

¹THE OHIO STATE UNIVERSITY, U.S.A. ²BARUCH COLLEGE, UNITED STATES

DESIGN ISSUES IN STUDIES ON THE EFFECT OF ENGAGEMENT PARTNER IDENTIFICATION ON AUDIT QUALITY: INSIGHT FROM A NATURAL EXPERIMENT

JEAN BÉDARD¹, CARL BROUSSEAU², LOUIS-PHILIPPE SIROIS¹

¹LAVAL UNIVERSITY, CANADA. ²LAVAL UNIVERSITY, CANADA

IS LEADERSHIP ABILITY REWARDED BY THE AUDITING PROFESSION?

TING DONG¹, ANN VANSTRAELEN², HENRIK NILSSON³, JUHA-PEKKA KALLUNKI⁴

¹STOCKHOLM SCHOOL OF ECONOMICS, SWEDEN. ²MAASTRICHT UNIVERSITY, NETHERLANDS. ³STOCKHOLM SCHOOL OF ECONOMICS, DEPARTMENT OF ACCOUNTING, SWEDEN. ⁴UNIVERSITY OF OULU, FINLAND

AURF.06 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK AUDITING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR SABINE GRASCHITZ

JUDICIAL HELLHOLES: IS STATE-LEVEL LEGAL RISK REFLECTED IN AUDIT FEE PRICING?

JAMES HANSEN¹, SAM PARK², SUSAN MURRAY², NARI SHIN³

¹WEBER STATE UNIVERSITY, U.S.A. ²AUGUSTA UNIVERSITY, UNITED STATES. ³UNIVERSITY OF SEOUL, KOREA, REPUBLIC OF

EXTERNAL AUDIT AND TAX EVASION: EVIDENCE FROM INDIA

SIVA NATHAN¹, NERMEEN SHEHATA², OMAR FAROOQ³, KHALED DAHAWY²

¹GEORGE STATE UNIVERSITY, UNITED STATES. ²THE AMERICAN UNIVERSITY IN CAIRO, EGYPT. ³ADA UNIVERSITY, AZERBAIJAN

AUDITING THE DERIVATIVE USAGE OF BANK-HOLDING COMPANIES

JOSEPH JOHNSTON¹, JOSEPH ZHANG², STEPHANIE HAIRSTON³

¹ILLINOIS STATE UNIVERSITY, U.S.A. ²UNIVERSITY OF MEMPHIS, U.S.A. ³GEORGIA SOUTHERN UNIVERSITY, UNITED STATES

THE EFFECT OF PRESSURE SOURCES AND TRAIT VARIABLES ON SKEPTICAL AUDIT JUDGMENTS AND ACTIONS

STEVE ASARE¹, JOOST BUUREN VAN², NIELS VAN NIEUW AMERONGEN³, INEZ VERWEY³

¹UNIVERSITY OF FLORIDA, UNITED STATES. ²NYENRODE BUSINESS UNIVERSITY, NETHERLANDS. ³NYENRODE BUSINESS UNIVERSITY, NETHERLANDS

A STUDY OF TECHNOLOGICAL ADOPTION IN THE AUDIT INDUSTRY: THE THEORY OF DISRUPTION APPLIED TO A REGULATED INDUSTRY

KRISTA FIOLEAU¹, CAROLYN MACTAVISH², ERROL OSECKI³, LINDA THORNE⁴

¹UNIVERSITY OF WATERLOO, CANADA. ²WILFRID LAURIER UNIVERSITY, CANADA. ³YORK UNIVERSITY, CANADA. ⁴YORK UNIVERSITY, CANADA

EDPSD.01 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING EDUCATION

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR JOSE DUTRA DE OLIVEIRA NETO

DISCUSSANTS: NICHOLAS TSITSIANIS, PAULA PONTES DE CAMPOS

INTERNATIONAL PATTERNS AND NETWORKS IN COLLABORATIVE RESEARCH PUBLISHED IN ACCOUNTING TOP JOURNALS

ISABEL COSTA LOURENÇO¹, JONAS OLIVEIRA², RENATO FERREIRA LEITÃO AZEVEDO³, MANUEL CASTELO BRANCO⁴

¹ISCTE BUSINESS SCHOOL, LISBON, PORTUGAL. ²LISBON UNIVERSITY INSTITUTE (ISCTE), PORTUGAL. ³UNIVERSITY OF ILLINOIS AT URBAN-CHAMPAIGN (UIUC), UNITED STATES.

⁴OPORTO FACULTY OF ECONOMICS, PORTUGAL

DIGITAL INNOVATIONS IN SCHOLARLY COMMUNICATION: DEMOCRATISING RESEARCH OR MANIFESTING ELITE STRUCTURES

YULIYA KASPERSKAYA¹, SIMON CADEZ²

¹UNIVERSITAT DE BARCELONA, SPAIN. ²UNIVERSITY OF LJUBLJANA, SLOVENIA

FAPS.09 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR BRANDON LEE

EARNINGS ANNOUNCEMENT TIMING AND INTRA-INDUSTRY INFORMATION TRANSFERS

ALEX KING¹, SOMNATH DAS², SHAIENDRA PANDIT²

¹SAINT XAVIER UNIVERSITY, U.S.A. ²UNIVERSITY OF ILLINOIS AT CHICAGO, U.S.A.

INNOVATIONS AND EARNINGS NON-SYNCHRONICITY: EVIDENCE FROM INDUSTRY M&A ACTIVITIES

SHIH-CHU CHOU¹, YU-FANG CHU²

¹SAN FRANCISCO STATE UNIVERSITY, U.S.A. ²THE UNIVERSITY OF TEXAS AT DALLAS, UNITED STATES

DOES MARKET SENTIMENT AFFECT INVESTOR INFORMATION PROCESSING? EVIDENCE FROM THE CREDIBILITY OF MANAGEMENT FORECASTS

CARLO D'AUGUSTA¹, MATTHEW D. DEANGELIS², ANDREA S. KELTON¹

¹MIDDLE TENNESSEE STATE UNIVERSITY, UNITED STATES. ²GEORGIA STATE UNIVERSITY, UNITED STATES

FAPS.10 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR FRANCESCO REGGIANI

PEER-BASED EARNINGS FORECASTS

PETER D. EASTON¹, MARTIN KAPONS², STEVEN J. MONAHAN³, HARM SCHÜTT⁴, ERIC WEISBROD⁵

¹UNIVERSITY OF NOTRE DAME, UNITED STATES. ²TILBURG UNIVERSITY, NETHERLANDS. ³INSEAD, FRANCE. ⁴TILBURG UNIVERSITY, NETHERLANDS. ⁵UNIVERSITY OF KANSAS, UNITED STATES

DOES THE MARKET VIEW PAID-IN CAPITAL AS LIABILITIES OR EQUITY? A TEST OF THE "EARNED CAPITAL APPROACH"

MARY HILL¹, RICHARD PRICE², GEORGE RUCH³

¹KENNESAW STATE UNIVERSITY, UNITED STATES. ²UTAH STATE UNIVERSITY, U.S.A. ³UNIVERSITY OF DENVER, UNITED STATES

FINDING THE NARRATIVE IN THE NUMBERS: LONG-TERM INVESTORS' DEMAND FOR ACCOUNTING INFORMATION

FEDERICO SIANO

BOSTON UNIVERSITY, U.S.A.

FARF.06 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR HASSAN RAZA KAZMI SYED

FINANCIAL REPORTING ENVIRONMENT AND CASH POLICY: EVIDENCE FROM PRIVATE FIRMS

MARCELO ORTIZ¹, FRANCISCO URZÚA I.²

¹UNIVERSITAT POMPEU FABRA, SPAIN. ²CITY UNIVERSITY OF LONDON, UNITED KINGDOM

INFORMATION ASYMMETRY AND CORPORATE CASH HOLDING

PAULINA BANCERZ, ANNA BIAŁEK-JAWORSKA

UNIVERSITY OF WARSAW, POLAND

BANK STRESS TESTS AND ACCOUNTING DISCRETION

DIMITRIOS GOUNOPOULOS¹, NIKLAOS PAPANIKOLAOU², CONSTANTIN ZOPOUNIDIS³

¹UNIVERSITY OF BATH, UNITED KINGDOM. ²NEWCASTLE UNIVERSITY, UNITED KINGDOM.

³UNIVERSITY OF CRETA, GREECE

ONLY BLUNT TOOLS LEFT? HOW IFRS 9 AFFECTS THE EARNINGS AND CAPITAL MANAGEMENT OF EUROPEAN BANKS

FLORIAN NEITZERT, ARNDT-GERRIT KUND

DEPARTMENT OF BANK MANAGEMENT, GERMANY

INTEREST RATE SENSITIVITY AS MOTIVATION FOR ACQUISITIONS: EVIDENCE FROM BANK HOLDING COMPANIES

JOE LOPEZ¹, CALEB RAWSON¹, STEPHEN ROWE²

¹UNIVERSITY OF ARKANSAS, U.S.A. ²UNIVERSITY OF ARKANSAS, UNITED STATES

FRPSD.10 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR DANIELA DE LA PARRA

ZOOM HOST: ULRICH SCHÄFER

DISCUSSANTS: ANNELIES RENDERS, DAVID GODSELL

ARTICULATION-BASED ACCRUALS AND AUDIT FEES

RYAN CASEY¹, FENG GAO², MICHAEL KIRSCHENHEITER³, SIYI LI⁴, SHAILENDRA PANDIT⁴

¹UNIVERSITY OF DENVER, UNITED STATES. ²RUTGERS UNIVERSITY, UNITED STATES.

³UNIVERSITY OF ILLINOIS AT CHICAGO, UNITED STATES. ⁴UNIVERSITY OF ILLINOIS AT CHICAGO, U.S.A.

CAN A NOT-FOR-PROFIT MINORITY INSTITUTIONAL SHAREHOLDER MAKE A BIG DIFFERENCE IN CORPORATE GOVERNANCE? A QUASI-NATURAL EXPERIMENT ON ITS EFFECT ON EARNINGS MANAGEMENT

ZHANLIAO CHEN¹, WENXIA GE², CAIYUE OUYANG³, ZHENYANG SHI⁴

¹RENMIN UNIVERSITY OF CHINA, CHINA. ²UNIVERSITY OF MANITOBA, CANADA. ³BEIJING JIAOTONG UNIVERSITY, CHINA. ⁴THE CHINESE UNIVERSITY OF HONG KONG, HONG KONG SAR

FRPSD.11 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR HOLGER DASKE

ZOOM HOST: FENGZHI ZHU

DISCUSSANTS: WENJIAO CAO, WILLIAM CREADY

SETTING JUDICIAL PRECEDENTS: CIRCUIT COURT RULINGS, LITIGATION RISK, AND FINANCIAL MISREPORTING

REEYARN LI¹, BENEDIKT FRANKE², ALLEN HAO HUANG³

¹UNIVERSITY OF MANNHEIM, GERMANY. ²SKEMA BUSINESS SCHOOL, FRANCE. ³HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY, HONG KONG SAR

DO OPAQUE FIRMS AMPLIFY PROPAGATION OF SUPPLY CHAIN SHOCKS? EVIDENCE ON REAL EFFECTS OF INTER-FIRM INFORMATION FRICTIONS

JESSICA KIM-GINA, MUSKAN CHAWLA

UCLA, UNITED STATES

FRPSD.12 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR STEVE LIN

ZOOM HOST: MARI PAANANEN

DISCUSSANTS: ANDRÉ AROLDI FREITAS DE MOURA, FERDINAND ELFERS

OPERATING LEASES AND CREDIT ASSESSMENTS IN A DEBT-ORIENTED MARKET: EVIDENCE FROM JAPAN

SHAHROKH SAUDAGARAN¹, YUYA KOGA²

¹UNIVERSITY OF WASHINGTON TACOMA, U.S.A. ²TOHOKU GAKUIN UNIVERSITY, JAPAN

MANDATORY DISCLOSURE AND TAKEOVERS: EVIDENCE FROM PRIVATE BANKS

UROOJ KHAN, DORON NISSIM, JING WEN

COLUMBIA UNIVERSITY, UNITED STATES

FRPS.11 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR SHIRA COHEN

ZOOM HOST: TOBIAS WITTER

DISCONTINUED OPERATIONS AND CHANGES IN BOND RATINGS

YOSHIE SAITO¹, RICHARD A LORD²

¹BROOKLYN COLLEGE, U.S.A. ²FELICIANO SCHOOL OF BUSINESS, UNITED STATES

DO ACCOUNTING AND REGULATORY DISCRETIONS WITH INVESTMENT SECURITIES AFFECT BANKS' INFORMATION RISK?

ROMAIN OBERSON¹, MINYUE DONG², MARC ARNOLD³

¹LAVAL UNIVERSITY, CANADA. ²UNIVERSITY OF LAUSANNE, FACULTY OF BUSINESS AND ECONOMICS (HEC), SWITZERLAND. ³UNIVERSITY OF ST. GALLEN / INSTITUTE OF ACCOUNTING AND FINANCE (ACA), SWITZERLAND

PRIVATE INFORMATION AND BANK-LOAN PRICING: THE EFFECT OF UPCOMING CORPORATE SPINOFFS

DUSHYANTKUMAR MAHESHKUMAR VYAS¹, VLAD-ANDREI PORUMB², SIMONA RUSANESCU², OLE-KRISTIAN HOPE³

¹UNIVERSITY OF TORONTO, CANADA. ²UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS, NETHERLANDS. ³UNIVERSITY OF TORONTO, CANADA

FRPS.12 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR DENNIS SUNDVIK

ZOOM HOST: TZACHI ZACH

THE ELUSIVE RELATION BETWEEN PENSION DISCOUNT RATES AND DEFICITS

JIAMAN XU¹, SETH ARMITAGE², RONAN GALLAGHER²

¹THE UNIVERSITY OF EDINBURGH, U.K. ²UNIVERSITY OF EDINBURGH BUSINESS SCHOOL, UNITED KINGDOM

ACCOUNTING FOR R&D AND THE RELATION BETWEEN E/P, B/P AND FUTURE RETURNS

MARTIN M. KAPONS

TILBURG UNIVERSITY, NETHERLANDS

DISAGREEMENT ABOUT PUBLIC INFORMATION QUALITY AND INFORMATIONAL PRICE EFFICIENCY

RADHIKA LUNAWAT¹, CHONG HUANG¹, QIGUANG WANG²

¹UNIVERSITY OF CALIFORNIA IRVINE, UNITED STATES. ²HONG KONG BAPTIST UNIVERSITY, HONG KONG SAR

FRPS.13 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR HELEN CHOY

ZOOM HOST: JAN RIEPE

POLICEMAN FOR THE WORLD: THE IMPACT OF EXTRATERRITORIAL FCPA ENFORCEMENT ON FOREIGN INVESTMENT AND INTERNAL CONTROLS

THOMAS RAUTER¹, HANS B. CHRISTENSEN², MARK G MAFFETT²

¹UNIVERSITY OF CHICAGO, U.S.A. ²UNIVERSITY OF CHICAGO BOOTH SCHOOL OF BUSINESS, UNITED STATES

FREQUENCY OF FINANCIAL REPORTING AND BANK LOAN CONTRACTING

APOORV GOGAR

PENNSYLVANIA STATE UNIVERSITY, UNITED STATES

HOW DOES NON-GAAP REPORTING ALTER THE INCENTIVES TO MANAGE GAAP EARNINGS?

ANDREW M. BAUER¹, DARREN HENDERSON², KALEAB MAMO²

¹UNIVERSITY OF WATERLOO, CANADA. ²WILFRID LAURIER UNIVERSITY, CANADA

FRPS.14 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR MATTHIAS BREUER

ZOOM HOST: ALEXANDER PAULUS

LAWYER CEOS AND STRATEGIC DISCLOSURES OF LITIGATION LOSS CONTINGENCIES

FENG CHEN¹, YU HOU², GORDON RICHARDSON¹, BARBARA SU³

¹UNIVERSITY OF TORONTO, CANADA. ²QUEEN'S UNIVERSITY, CANADA. ³TEMPLE UNIVERSITY, UNITED STATES

THE EFFECT OF UNCERTAIN AND WEAK MODAL WORDS IN 10-K FILINGS ON ANALYST FORECAST ATTRIBUTES

MYUNG SUB KIM¹, STEVE LIN²

¹SAINT JOSEPH'S UNIVERSITY, UNITED STATES. ²UNIVERSITY OF MEMPHIS, UNITED STATES

CORPORATE COMMUNICATION ABOUT REGULATORY CHANGE: EVIDENCE FROM THE NEW LEASE STANDARD

RUCSANDRA MOLDOVAN¹, LUMINITA ENACHE², PAUL A GRIFFIN³

¹CONCORDIA UNIVERSITY, CANADA. ²CALGARY UNIVERSITY, CANADA. ³UNIVERSITY OF CALIFORNIA, DAVIS, UNITED STATES

FRRF.11 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR LUMINITA ENACHE

ZOOM HOST: JAN-PELLE KUMMER

FINANCIAL DISTRESS, EARNINGS MANAGEMENT AND BIG 4 AUDITORS IN EMERGING MARKETS

DANTE VIANA JR.¹, ISABEL LOURENÇO¹, ERVIN BLACK²

¹ISCTE - UNIVERSITY INSTITUTE OF LISBON, PORTUGAL. ²UNIVERSITY OF OKLAHOMA, USA

BLOCKCHAIN AND EARNINGS MANAGEMENT

MALEK EL DIRI

LEEDS UNIVERSITY BUSINESS SCHOOL, U.K.

DOES IFRS MANDATORY ADOPTION (DE) INCREASE ACCRUAL-BASED AND REAL EARNINGS MANAGEMENT IN EMERGING MARKETS?

EDILSON PAULO¹, DANTE VIANA JUNIOR², ISABEL LOURENCO³

¹FEDERAL UNIVERSITY OF RIO GRANDE DO SUL, BRAZIL. ²ISCTE - UNIVERSITY INSTITUTE OF LISBON, PORTUGAL. ³LISBON UNIVERSITY INSTITUTE (ISCTE), PORTUGAL

THE QUALITY OF EARNINGS INFORMATION IN DUAL-CLASS FIRMS: PERSISTENCE AND PREDICTABILITY

RIMONA PALAS, DOV SOLOMON

COLLEGE OF LAW AND BUSINESS, ISRAEL, ISRAEL

BANK HOLDING COMPANIES' EARNINGS MANAGEMENT RESPONSE TO THE REMOVAL OF THE AOCI FILTER

QIUHONG ZHAO¹, DONALD DEIS²

¹TEXAS A&M UNIVERSITY - CORPUS CHRISTI, U.S.A. ²TEXAS A&M UNIVERSITY - CORPUS CHRISTI, UNITED STATES

FRRF.12 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR KEES CAMFFERMAN

ZOOM HOST: EMILY SHAFRON

THE ROLE OF PROPRIETORSHIP IN INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS) – AN ALTERNATIVE APPROACH TO DEFINE EQUITY

VERA SCHIEMER-HABERL

LINZ JOHANNES KEPLER UNIVERSITY, AUSTRIA

ON THE ROLE OF IT USAGE DATA IN THE ASSESSMENT OF VALUE CO-CREATION AND INNOVATION CAPABILITY

BIXIA XU

WILFRID LAURIER UNIVERSITY, CANADA

PRACTICAL IMPLICATIONS OF MEASURING AT HISTORICAL COST IN AN INFLATIONARY ENVIRONMENT

MARTA CRISTINA PELUCIO GRECCO¹, ELISSON PAULO SILVA¹, CECILIA MORAES SANTOSTASO GERON², FABIANA LOPES DA SILVA¹

¹FIPECAFI, BRAZIL. ²MACKENZIE PRESBYTERIAN UNIVERSITY, BRAZIL

BANK OPACITY, SYSTEMIC RISK AND FINANCIAL STABILITY

MICHAEL MIES

UNIVERSITY OF SIEGEN, GERMANY

CAUSAL EVIDENCE ON THE EFFECTS OF ENFORCEMENT INVESTIGATIONS

CHRISTOPHER OEHLER¹, MARTIN NIENHAUS¹, MARIUS GROS²

¹GOETHE-UNIVERSITY FRANKFURT, GERMANY. ²BREMEN UNIVERSITY, GERMANY

GVPS.06 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR MICHAEL ERKENS

ZOOM HOST: BRIGHT ASANTE-APPIAH

**THE EFFECT OF FIRM-SPECIFIC PRIVATE INFORMATION ON THE ANALYSTS' FORECASTS –
MANAGERIAL ACCOMMODATION OR VALUE ENHANCEMENT?**

WEI HSU¹, BIN SRINIDHI², RAMGOPAL VENKATARAMAN²

¹UNIVERSITY OF COLORADO, COLORADO SPRINGS, U.S.A. ²UNIVERSITY OF TEXAS AT
ARLINGTON, UNITED STATES

**DO CONFLICT OF INTERESTS DISCLOSURES WORK? EVIDENCE FROM CITATIONS IN
MEDICAL JOURNALS**

CHRISTIAN LEUZ¹, MAXIMILIAN MUHN²

¹UNIVERSITY OF CHICAGO, U.S.A. ²HUMBOLDT UNIVERSITY OF BERLIN, GERMANY

**CONTRASTING MEANINGS OF STEWARDSHIP AND ACCOUNTABILITY IN DIFFERENT FIELDS
OF RESEARCH**

EMILIA FLORIN SAMUELSSON¹, ANNIKA YSTRÖM²

¹JÖNKÖPING UNIVERSITY, JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL, SWEDEN.

²JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL, SWEDEN

GVR.F.05 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR MARTIN GREGOR

ZOOM HOST: JESUS RODOLFO JIMENEZ ANDRADE

NARRATIVE RISK DISCLOSURES IN ANNUAL REPORTS: PROPOSAL OF RISK MAP

ANNA KARMAŃSKA¹, MONIKA ŁADA²

¹WARSAW SCHOOL OF ECONOMICS, POLAND. ²AGH UNIVERSITY OF SCIENCE AND
TECHNOLOGY, POLAND

**DOES FINANCIAL EXPERTISE IN THE AUDIT COMMITTEE IMPLY MORE READABLE
MANAGEMENT REPORT?**

MARÍA DOLORES ALCAIDE RUIZ, FRANCISCO BRAVO URQUIZA

UNIVERSITY OF SEVILLE, SPAIN

COVID-19 PROFIT WARNINGS: DELIVERING BAD NEWS IN A TIME OF CRISIS

SEAN BRADLEY POWER¹, NIAMH M. BRENNAN², VICTORIA EDGAR³

¹UNIVERSITY COLLEGE DUBLIN, IRELAND. ²UNIVERSITY COLLEGE DUBLIN, IRELAND.

³UNIVERSITY OF AGDER, NORWAY

FIRM PERFORMANCE AND CEO TURNOVER: THE MODERATING ROLE CEO ATTRIBUTES

MARIAN CHIJOKE-MGBAME¹, AGYENIM BOATENG², KEMI YEKINI³, OSCAR MGBAME²

¹DE MONTFORT UNIVERSITY, U.K. ²DE MONTFORT UNIVERSITY, UNITED KINGDOM. ³SOAS UNIVERSITY OF LONDON, UNITED KINGDOM

DIGITAL ACCOUNTING TRENDS OF THE FUTURE: A BEHAVIORAL ANALYSIS

JULIA PUASCHUNDER¹, DIRK BEERBAUM², SEPPO IKAHEIMO³, DAVID DERICHS²

¹COLUMBIA UNIVERSITY, U.S.A. ²AALTO UNIVERSITY SCHOOL OF BUSINESS, FINLAND.

³AALTO UNIVERSITY, FINLAND

GVR.F.06 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR JOHN PEREIRA

ZOOM HOST: FELICE MATOZZA

FOUNDER CERTIFICATION EFFECT, VOLUNTARY DISCLOSURES, AND COST OF SEO FINANCING

YUN FAN¹, BEN GU¹, NANDU J NAGARAJAN²

¹UNIVERSITY OF TEXAS AT ARLINGTON, UNITED STATES. ²THE UNIVERSITY OF TEXAS AT ARLINGTON, U.S.A.

PROFESSIONAL MANAGERS AND CORPORATE CRISIS: EVIDENCE FROM ITALIAN-LISTED FAMILY FIRMS

GIUSEPPE DI MARTINO, GRAZIA DICUONZO, GRAZIANA GALEONE, SIMONA RANALDO

UNIVERSITY OF BARI ALDO MORO, ITALY

THE ACCOUNTANT IN FAMILY FIRMS – A SYSTEMATIC LITERATURE REVIEW

MATTIAS SANDGREN¹, TIMUR UMAN², MATTIAS NORDQVIST³

¹JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL, SWEDEN. ²JÖNKÖPING UNIVERSITY, JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL, SWEDEN. ³STOCKHOLM SCHOOL OF ECONOMICS, SWEDEN

MIND MY BUSINESS: EVIDENCE OF PERFORMANCE AND VALUATION OF FINNISH FAMILY-OWNED LISTED COMPANIES

OLATUNDUN JANET ADELEGAN

AALTO UNIVERSITY SCHOOL OF BUSINESS, ESPOO, FINLAND, FINLAND

ICPSD.03 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK INTERDISCIPLINARY/CRITICAL

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR DOMINIC DETZEN

ZOOM HOST: JOAO PEDRO OLIVEIRA

DISCUSSANTS: YVES GENDRON, PER ÅHBLOM

DISTRIBUTED LEDGER TECHNOLOGIES AS A DYNAMIC NEXUS OF ACCOUNTABILITY, TRUST, AND RISK

THOMAS TAUSSI, VIKASH KUMAR SINHA, JUHANI VAIVIO

AALTO UNIVERSITY SCHOOL OF BUSINESS, FINLAND

COMPETING FOR NARRATIVE AUTHORITY IN CAPITAL MARKETS: FINANCIAL ANALYSTS VS. ACTIVIST SHORT SELLERS

HERVÉ STOLOWY¹, LUC PAUGAM², YVES GENDRON³

¹HEC PARIS, FRANCE. ²HEC PARIS, FRANCE. ³UNIVERSITÉ LAVAL, CANADA

ICPS.04 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK INTERDISCIPLINARY/CRITICAL

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR CATALIN NICOLAE ALBU

ZOOM HOST: CHRISTIAN HUBER

HABITUS AND HARMONY: BETWEEN THE GLOBAL AND THE LOCAL

GREG STONER¹, SAMI SADAKA²

¹UNIVERSITY OF GLASGOW, UNITED KINGDOM. ²ADNAN KASSAR SCHOOL OF BUSINESS, LEBANESE AMERICAN UNIVERSITY, LEBANON

AUDITORS' REFLECTIVE PRACTICES TOWARD OTHER COMPREHENSIVE INCOME INFORMATION

SYLVAIN DUROCHER¹, CLAIRE-FRANCE PICARD², LÉA DUGAL³

¹TELFER SCHOOL OF MANAGEMENT, UNIVERSITY OF OTTAWA, CANADA. ²UNIVERSITÉ LAVAL, CANADA. ³UNIVERSITÉ DU QUÉBEC À MONTRÉAL, CANADA

FREEDOM THROUGH CHOICE: EMPLOYEE EMPOWERMENT IN THE NEOLIBERAL WORKPLACE

ERICA PIMENTEL

JOHN MOLSON SCHOOL OF BUSINESS – CONCORDIA UNIVERSITY, CANADA. QUEEN'S UNIVERSITY, CANADA

ISPSD.01 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING AND INFORMATION SYSTEMS

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR DAVID WANG

DISCUSSANTS: DIRK BEERBAUM, ANDREAS SEEBECK

**THE IMPACT OF A FIRM'S BIG DATA ANALYTICS CAPABILITY ON MANAGERIAL DECISION-
MAKING AND CONTROL: A CASE STUDY ON THE INTERVENING MECHANISMS**

PIETER DE RIJCK¹, ANN JORISSEN²

¹UNIVERSITY OF ANTWERP, BELGIUM. ²UNIVERSITEIT ANTWERPEN, DEPARTMENT OF
ACCOUNTING AND FINANCE, BELGIUM

FIRM USE OF CYBERSECURITY RISK DISCLOSURES

WANYING JIANG¹, JOSEPH LEGORIA¹, KENNETH REICHEL², STEPHANIE WALTON¹

¹LOUISIANA STATE UNIVERSITY, UNITED STATES. ²LOUISIANA STATE UNIVERSITY, U.S.A.

MAPSD.07 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR BENITA M. GULLKVIST

ZOOM HOST: MARKUS WABNEGG

DISCUSSANTS: PETER DANIEL SCHAEFER, MARIANA SAILER

MANAGERIAL ABILITY AND FIRM PERFORMANCE: A LABOUR MANAGEMENT PERSPECTIVE

MARK ANDERSON¹, DONGNING YU²

¹UNIVERSITY OF CALGARY, CANADA. ²RYERSON UNIVERSITY, CANADA

**THE RIPPLE EFFECT: HOW MANAGERS' AFFECTIVE REACTIONS TO MANAGER-LEVEL
CONTROLS HAVE A CONTAGIOUS IMPACT ON SUBORDINATES**

KATLIJN HAESBROUCK¹, JASMIJN BOL², SERENA LOFTUS³

¹MAASTRICHT UNIVERSITY, NETHERLANDS. ²TULANE UNIVERSITY, UNITED STATES. ³TULANE
UNIVERSITY, U.S.A.

MAPSD.08 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR ALISA BRINK

ZOOM HOST: LILIANA DEWAELE

DISCUSSANTS: SANDER VAN TRIEST, LAURA GOMEZ-RUIZ

BUDGET TYPES, PURPOSES AND PERFORMANCE: AN EXPLORATORY STUDY

LILI-ANNE KIHN¹, EVA STROM²

¹TAMPERE UNIVERSITY, FINLAND. ²HANKEN SCHOOL OF ECONOMICS, FINLAND

AN EXPERIMENTAL INVESTIGATION OF BUYER'S ACQUISITION OF SUPPLIER COST INFORMATION

FABIENNE MILLER¹, M. CHRISTIAN MASTILAK², LINDA J MATUSZEWSKI³, ALEXANDER WOODS⁴

¹FOISIE BUSINESS SCHOOL, UNITED STATES. ²XAVIER UNIVERSITY, UNITED STATES.

³NORTHERN ILLINOIS UNIVERSITY, UNITED STATES. ⁴COLLEGE OF WILLIAM AND MARY, UNITED STATES

MAPS.08 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR JAN HENDRIK LAMPE

ZOOM HOST: PAULA VAN VEEN-DIRKS

HYBRIDIZATION AND ACTIVITY-BASED COSTING IN PORTUGUESE NHS HOSPITALS

MARIA MAJOR¹, STEWART CLEGG²

¹INSTITUTO UNIVERSITÁRIO DE LISBOA (ISCTE-IUL), LISBON, PORTUGAL, PORTUGAL.

²UNIVERSITY OF TECHNOLOGY SYDNEY BUSINESS SCHOOL, SYDNEY, AUSTRALIA, AUSTRALIA

LABOUR ADJUSTMENT STRATEGIES AND PERFORMANCE

DONGNING YU

RYERSON UNIVERSITY, CANADA

ACCOUNTING AND STRATEGIC MANAGEMENT IN THE OIL AND GAS INDUSTRY

YAN MA¹, MARK ANDERSON², RAJIV BANKER³, HAN-UP PARK⁴

¹UNIVERSITY OF CALGARY, CANADA. ²UNIVERSITY OF CALGARY, CANADA. ³TEMPLE UNIVERSITY, USA. ⁴UNIVERSITY OF SASKATCHEWAN, CANADA

MARF.08 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR ADNAN AFRIDI

ZOOM HOST: MARIA-SILVIA SANDULESCU

HOW (NOT) TO MEASURE SUSTAINABILITY PERFORMANCE MANAGEMENT - A SYSTEMATIC LITERATURE REVIEW

NADJA DAMTOFT¹, RAINER LUEG², DENNIS VAN LIEMPD³

¹UNIVERSITY OF SOUTHERN DENMARK, DENMARK. ²LEUPHANA UNIVERSITY LUENEBURG, GERMANY. ³UNIVERSITY OF SOUTHERN DENMARK, DENMARK

DISENTANGLING THE BRIGHT AND THE DARK SIDE OF TRANSPARENCY – AN INTEGRATED ANALYSIS OF PSYCHOLOGICAL CONSEQUENCES

TILL REMMERS¹, UTZ SCHAEFFER¹, DANIEL SCHAUPP²

¹WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT, GERMANY. ²WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT, GERMANY

THE IMPACT OF LEADING INDICATORS ON PERFORMANCE ANXIETY

JOSÉ CARLOS TIOMATSU OYADOMARI¹, OCTAVIO RIBEIRO DE MENDONÇA NETO², RONALDO GOMES DULTRA-DE-LIMA¹, ANDSON BRAGA LIMA³

¹MACKENZIE PRESBYTERIAN UNIVERSITY, BRAZIL. ²MACKENZIE PRESBYTERIAN UNIVERSITY, BRAZIL. ³UNIVERSITY OF SAO PAULO - USP, BRAZIL

A PERFORMANCE BENCHMARKING ANALYSIS FOR EVALUATING RETAILING NETWORKS IN DYNAMIC ENVIRONMENTS.

ELEFThERIOS F AGGELoPOULOS¹, IOANNIS LAMPROPOULOS²

¹UNIVERSITY OF PATRAS, GREECE. ²UNIVERSITY OF PATRAS, GREECE

SEEPSD.04 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR ANTTI MIIHKINEN

ZOOM HOST: JOYCE VAN DER LAAN SMITH

DISCUSSANTS: EVEN FALLAN, FRANK SCHIEMANN

THE ASSOCIATION BETWEEN ESG CONTROVERSIES, ESG DISCLOSURE AND ANALYST FORECAST ACCURACY

RAPHAEL TIETMEYER¹, FRANK SCHIEMANN²

¹HAMBURG UNIVERSITY, GERMANY. ²UNIVERSITY OF HAMBURG, GERMANY

DO CREDITORS VALUE GREENHOUSE GAS EMISSIONS REDUCTION EFFORTS AND DISCLOSURE?

FERESHTEH MAHMOUDIAN¹, JING LU², DONGNING YU³, JAMAL NAZARI¹, IRENE HERREMANS⁴

¹SIMON FRASER UNIVERSITY, CANADA. ²UNIVERSITY OF GUELPH, CANADA. ³RYERSON UNIVERSITY, CANADA. ⁴UNIVERSITY OF CALGARY, CANADA

SEEPS.08 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR MICHAEL SONG

CROSS-COUNTRY EVIDENCE ON THE RELATIONSHIP BETWEEN RELIGIOSITY AND ESG DISCLOSURE

SIMONE TERZANI¹, TERESA TURZO²

¹UNIVERSITY OF PERUGIA, ITALY. ²UNIVERSITY OF PERUGIA, ITALY

CEO PERSONALITY AND LANGUAGE USE IN CSR REPORTING

JAMAL A NAZARI¹, FERESHTEH MAHMOUDIAN², IRENE M GORDON², KAREL HRAZDIL¹

¹SIMON FRASER UNIVERSITY, CANADA. ²SIMON FRASER UNIVERSITY, CANADA

THE EFFECT OF POSITIVE MANAGEMENT PRACTICES ON FIRM PROFITABILITY – EVIDENCE FROM TEXT MINING

MARTIN BECKER

MUENSTER UNIVERSITY, GERMANY

TXPSD.03 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK TAXATION

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR XIXI ZHANG

DISCUSSANTS: EVA KRISTINA MATTHAEI, ARTHUR STENZEL

THE IMPACT OF TAX SPECIALIZATION ON QUALITY OF TAX ACCOUNTS

PRADEEP SAPKOTA

UNIVERSITY OF NORTH TEXAS, U.S.A.

RING-FENCING DIGITAL CORPORATIONS: INVESTOR REACTION TO THE EUROPEAN COMMISSION'S DIGITAL TAX PROPOSALS

DANIEL KLEIN¹, CHRISTOPHER LUDWIG², CHRISTOPH SPENGL¹

¹UNIVERSITY OF MANNHEIM, GERMANY. ²ZEW MANNHEIM, GERMANY

TXRF.03 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK TAXATION

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR ANNELIES ROGGEMAN

CEO WORK EXPERIENCE AND CORPORATE TAX AVOIDANCE

TRI TRINH

NEOMA BUSINESS SCHOOL, FRANCE

MONITORING AND TAX PLANNING – EVIDENCE FROM STATE-OWNED ENTERPRISES

DAVID M.P. SAMUEL¹, EVA EBERHARTINGER²

¹UNIVERSITY OF WISCONSIN-MADISON, USA. ²VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA

FINANCIAL SECURITY ISSUANCE AND CASH SAVINGS THROUGH TAX PLANNING

HUSSEIN WARSAME¹, MARK ANDERSON¹, HARUN RASHID²

¹UNIVERSITY OF CALGARY, CANADA. ²COLLEGE OF BUSINESS ADMINISTRATION AND PUBLIC POLICY CALIFORNIA STATE UNIVERSITY, DOMINGUEZ HILLS, UNITED STATES

DOES TAX POLICY AFFECT INVESTORS BEHAVIOR?

JOSE VEGA¹, JAN SMOLARSKI², NEIL WILNER³, WEIFANG YANG⁴

¹STEPHEN F. AUSTIN STATE UNIVERSITY, U.S.A. ²ALFAISAL UNIVERSITY, SAUDI ARABIA. ³THE UNIVERSITY OF NORTH TEXAS, UNITED STATES. ⁴UNIVERSITY OF TEXAS PAN AMERICAN, UNITED STATES

TAX PARTNERS' SHARED APPROACH TO DECISION-MAKING IN TAX PLANNING: HOW IT TAKES TWO TO TANGO

MARYSE MAYER

LAVAL UNIVERSITY, CANADA

AUPSD.05 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR ANN VANSTRAELEN

ZOOM HOST: ULRIKE THÜRHEIMER

DISCUSSANTS: ULF MOHRMANN, JAN BOUWENS

ASYMMETRIC REACTIONS OF ABNORMAL AUDIT FEES JUMP TO CREDIT RATING CHANGES

JUNE CAO¹, MONG SHAN EE², IFTEKHAR HASAN³, HE HUANG⁴

¹CURTIN UNIVERSITY OF TECHNOLOGY, AUSTRALIA. ²DEAKIN UNIVERSITY, AUSTRALIA.

³GABELLI SCHOOL OF BUSINESS, FORDHAM UNIVERSITY, UNITED STATES. ⁴THE UNIVERSITY OF SYDNEY, AUSTRALIA

MANAGEMENT'S AND AUDITORS' DISCLOSURES OF SIGNIFICANT ACCOUNTING ESTIMATES AND THE ROLE OF AUDIT COMMITTEES

MAHMOUD HOSSEINNIKANI¹, NIUOSHA SAMANI², CONNY OVERLAND³

¹NORWEGIAN UNIVERSITY OF SCIENCE AND TECHNOLOGY (NTNU), NORWAY. ²UNIVERSITY OF GOTHENBURG, SWEDEN. ³UNIVERSITY OF GOTHENBURG, DEPARTMENT OF BUSINESS ADMINISTRATION, SWEDEN

AUPS.10 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR CHRISTOPHER BLEIBTREU

INTERNAL INFORMATION FLOWS AND HIRING DECISIONS: EVIDENCE FROM INTERNAL CONTROL DISCLOSURES

AHRUM CHOI¹, WOO-JONG LEE², STEPHEN ZHOU³

¹HONG KONG BAPTIST UNIVERSITY, HONG KONG REGION. ²SEOUL NATIONAL UNIVERSITY, KOREA, REPUBLIC OF. ³HONG KONG BAPTIST UNIVERSITY, HONG KONG SAR

INTERNAL CONTROL, ENVIRONMENTAL INTEGRITY PERCEPTION AND ORGANIZATION IDENTIFICATION OF THE CAE—BASED ON JD-R THEORY

YOU LIANG LIAO¹, BIN LIN², JUNQIN HUANG¹, LAWRENCE LOH³

¹SCHOOL OF BUSINESS, SUN YAT-SEN UNIVERSITY, CHINA. ²SUN YAT-SEN UNIVERSITY, CHINA. ³THE CENTRE FOR GOVERNANCE, INSTITUTIONS AND ORGANISATIONS (CGIO), NATIONAL UNIVERSITY OF SINGAPORE, SINGAPORE

AURF.07 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK AUDITING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR SLOBODAN KACANSKI

KEY AUDIT MATTERS: DID IAASB RESOLVE THE SECRETS OF CONFUSION IN AUDIT REPORTS DECISIONS?

MOHAMED A. E HEGAZY¹, NOHA KAMARELDAWLA²

¹THE AMERICAN UNIVERSITY IN CAIRO, EGYPT. ²FACULTY OF COMMERCE CAIRO UNIVERSITY, EGYPT

OVERLAPS BETWEEN AUDITORS' AND CLIENTS' CORPORATE CHARITABLE DONATIONS, AUDIT PRICING AND AUDIT QUALITY

NAVA COHEN¹, ANNE JENY², LUC PAUGAM³

¹NEW JERSEY CITY UNIVERSITY, UNITED STATES. ²ESSEC BUSINESS SCHOOL, FRANCE. ³HEC PARIS, FRANCE

SELF-REGULATION AND RE-REGULATION: AUDIT FEES RESEARCH

JOSEPH AKADEAGRE AGANA, ANNA ALON, STEPHEN ZAMORE

UNIVERSITY OF AGDER, NORWAY

ON THE BENEFITS OF AUDIT MARKET COMPETITION: EVIDENCE FROM AUDIT PRICE DEREGULATION

YANMING CAO¹, JENGFANG CHEN², MEITING LU², GRANT RICHARDSON²

¹MACQUARIE UNIVERSITY, AUSTRALIA. ²MACQUARIE UNIVERSITY, AUSTRALIA

PUBLIC SECTOR AUDIT IN UNCERTAIN TIMES

CAROLYN CORDERY¹, DAVID HAY²

¹ASTON UNIVERSITY / ASTON BUSINESS SCHOOL, U.K.²UNIVERSITY OF AUCKLAND, NEW ZEALAND

EDRF.03 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK ACCOUNTING EDUCATION

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR PAUL WELLS

ZOOM HOST: NICHOLAS TSITSIANIS

STUDENTS' PERCEIVED BENEFITS FROM PERFORMING AN AUDIT SIMULATION: A CASE STUDY OF A MENA REGION UNIVERSITY

NADER ELSAYED, MOSTAFA KAMAL HASSAN

QATAR UNIVERSITY, QATAR

HOW TO INTRODUCE ACCOUNTING TO NOVICE STUDENTS

LAURA CLAEYS¹, PATRICIA EVERAERT¹, EVELIEN OPDECAM²

¹GHENT UNIVERSITY, BELGIUM. ²GHENT UNIVERSITY, BELGIUM

DIFFICULTIES OF NON-ENGLISH-SPEAKING USERS IN OVERCOMING THE CHALLENGES OF COMMUNICATING AND TEACHING THE IFRS

ANNA VYSOTSKAYA¹, Y. BORA SENYIGIT², ANNA VYSOTSKAYA¹

¹HIGHER SCHOOL OF ECONOMICS, RUSSIA. ²KING'S COLLEGE, UNITED STATES

ONLINE-ONLY LEARNING DURING THE COVID- 19 PANDEMIC: WHAT DETERMINES STUDENT ENGAGEMENT?

ANNA MAZURCZAK - MAKA¹, JOANNA KRASODOMSKA², EWELINA ZARZYCKA³, MONIKA TUREK - RADWAN⁴

¹CRACOW UNIVERSITY OF ECONOMICS/ INSTITUTE OF FINANCE, POLAND. ²CRACOW UNIVERSITY OF ECONOMICS, POLAND. ³LODZ UNIVERSITY, POLAND. ⁴CRACOW UNIVERSITY OF ECONOMICS/INSTITUTE OF FINANCE, POLAND

A COMPARATIVE STUDY ON USING AN ONLINE PLATFORM IN THE UNIVERSITY ACCOUNTING TEACHING PROCESS

MASAFUMI NAKANO

INTERNATIONAL CHRISTIAN UNIVERSITY, JAPAN

FAPSD.03 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR FROYSTEIN GJESDAL

DISCUSSANTS: SUE WRIGHT, SIDDHARTH BHAMBHWANI

INTRADAY PRICE DISCOVERY PROCESS TO EARNINGS ANNOUNCEMENTS: EVIDENCE FROM JAPAN

TOSHIO MORIWAKI¹, KAZUHISA OTOGAWA²

¹THE UNIVERSITY OF KITAKYUSHU, JAPAN. ²KOBE UNIVERSITY, JAPAN

FIRM DIVERSIFICATION AND LOSS REVERSAL PROBABILITIES: EVIDENCE FROM ABANDONMENT OPTIONS

HUI TIAN¹, DAVID NEWTON²

¹PBC SCHOOL OF FINANCE, TSINGHUA UNIVERSITY, CHINA. ²UNIVERSITY OF BATH, UNITED KINGDOM

FAPS.11 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR BAPTISTE COLAS

CO-MOVEMENT OF PRICE AND INTRINSIC VALUE - DOES ACCOUNTING INFORMATION MATTER?

OLIVER MEHRING¹, SOENKE SIEVERS², CHRISTIAN SOFILKANITSCH³, PER OLSSON⁴

¹PADERBORN UNIVERSITY, GERMANY. ²UNIVERSITY OF PADERBORN, GERMANY.

³PADERBORN UNIVERSITY, GERMANY. ⁴ESMT BERLIN, GERMANY

BALANCE SHEET VOLATILITY AND STOCK PRICES

CHRISTIAN BARTHELME¹, PARASKEVI VICKY KIOSSE², THORSTEN SELLHORN³

¹SIEMENS BANK GMBH, GERMANY. ²UNIVERSITY OF EXETER, UNITED KINGDOM. ³LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH / INSTITUTE FOR ACCOUNTING, AUDITING AND ANALYSIS, GERMANY

FARF.07 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR DIMITRIOS GOUNOPOULOS

WHICH ANALYST CHARACTERISTICS HELP INTERPRETING LESS READABLE ANNUAL REPORTS?

SOFIE VAN DER MEULEN¹, CHRISTOF BEUSELINCK²

¹IESEG SCHOOL OF MANAGEMENT, FRANCE. ²IESEG, FRANCE

ANALYST CONFIRMATION OF MANAGEMENT FORECAST CREDIBILITY DURING A GLOBAL CRISIS

KRISTIAN JUHANA HURSTI

AALTO UNIVERSITY SCHOOL OF BUSINESS, FINLAND

NEW INSIGHTS ON THE ASSET GROWTH ANOMALY: EVIDENCE FROM EUROPE

GEORGIOS PAPANASTASOPOULOS¹, PANAGIOTIS ARTIKIS², LYDIA DIAMANTOPOULOU², IOANNIS SORROS²

¹UNIVERSITY OF PIRAEUS, GREECE. ²UNIVERSITY OF PIRAEUS, GREECE

A FUNDAMENTAL EXPLANATION FOR THE SIZE PREMIUM IN RETURNS AND ITS VARIATION OVER TIME

FRANCESCO REGGIANI¹, STEPHEN PENMAN²

¹UNIVERSITY OF ZURICH, SWITZERLAND. ²COLUMBIA UNIVERSITY, UNITED STATES

DOES ANALYSTS' RECOGNITION OF KEY VALUE DRIVER IN AN INDUSTRY AFFECT THE PROFITABILITY OF THEIR RECOMMENDATIONS?

HAOYAN CHEN, MARK WILSON

THE AUSTRALIAN NATIONAL UNIVERSITY, AUSTRALIA

FRPSD.13 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR MARCO TROMBETTA

ZOOM HOST: ANNELIES RENDERS

DISCUSSANTS: ZHENJIANG GU, MARTIEN LUBBERINK

HUMAN CAPITAL RELATEDNESS AND LABOR MARKET-BASED INFORMATION TRANSFER

LAWRENCE (HONG) HUANG¹, DANQING YOUNG²

¹DEAKIN UNIVERSITY, AUSTRALIA. ²THE CHINESE UNIVERSITY OF HONG KONG, HONG KONG

CUSTOMER ACCOUNTING QUALITY AND SUPPLIERS' CASH HOLDINGS

MING LIU

UNIVERSITY OF MACAU, MACAU

FRPS.15 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR DANIAL HEMMINGS

RISK REPORTING AND EARNINGS SMOOTHING: SIGNALING OR MANAGERIAL OPPORTUNISM?

HEND MONJED¹, SALMA IBRAHIM², BJORN JORGENSEN³

¹QATAR UNIVERSITY, QATAR. ²KINGSTON UNIVERSITY / KINGSTON BUSINESS SCHOOL, U.K. ³LONDON SCHOOL OF ECONOMICS, UNITED KINGDOM

“503 SERVICE UNAVAILABLE”: WHEN ACQUIRING INFORMATION GOES WRONG

MAXIMILIAN MUELLER, MALTE HEILIG

WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT, GERMANY

PUBLIC AND PRIVATE INFORMATION CHANNELS ALONG SUPPLY CHAINS: EVIDENCE FROM CONTRACTUAL PRIVATE FORECASTS

BRIAN BUSHEE¹, JESSICA KIM-GINA², EDITH LEUNG³

¹THE WHARTON SCHOOL OF THE UNIVERSITY OF PENNSYLVANIA, UNITED STATES. ²UCLA, UNITED STATES. ³ERASMUS UNIVERSITY ROTTERDAM, NETHERLANDS

FRPS.16 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR MUHABIE MEKONNEN MENGISTU

ZOOM HOST: CLAUDIA SCHÖNHART

LENDING ALONG THE SUPPLY CHAIN

DAN AMIRAM¹, XINLEI LI², EDWARD OWENS³

¹TEL AVIV UNIVERSITY, ISRAEL. ²HONG KONG UST, HONG KONG SAR. ³UNIVERSITY OF UTAH, UNITED STATES

CO-CONSTRUCTING COMPLIANCE WITH IFRS – A FIELD STUDY ON THE ROLES OF ACCOUNTING PROFESSIONALS AND ENFORCERS

PIA MEUSBURGER¹, CHRISTOPH PELGER²

¹UNIVERSITY OF INNSBRUCK, AUSTRIA. ²UNIVERSITY OF INNSBRUCK / DEPARTMENT OF ACCOUNTING, AUDITING AND TAXATION, AUSTRIA

UNEXPLAINED STOCK RETURN VOLATILITY AND FAIR VALUE ACCOUNTING

IGOR GONCHAROV, SARAH KROECHERT

LANCASTER UNIVERSITY, UNITED KINGDOM

FRPS.17 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR JAN SMOLARSKI

ZOOM HOST: HOLGER DASKE

LIMITED BY THE OPTION: IMPLICATION OF FINANCIAL MARKET DEVELOPMENT FOR DEBT CONTRACTING

WEI SHI¹, CHUNBO LIU²

¹DEAKIN UNIVERSITY, AUSTRALIA. ²SOUTHWEST UNIVERSITY OF FINANCE AND ECONOMICS, CHINA

FINANCIAL STATEMENT DISAGGREGATION AND SYNDICATED LOAN: INTERNATIONAL EVIDENCE

ANN LING-CHING CHAN¹, VINCENT Y.S. CHEN¹, KEVIN WHEE LING KOH²

¹NATIONAL CHENGCHI UNIVERSITY, TAIWAN REGION. ²NANYANG BUSINESS SCHOOL, TECHNOLOGICAL UNIVERSITY, SINGAPORE

**ARE ACCOUNTING CHOICES A WAY TO MEET OR BEAT ANALYSTS' FORECASTS
ALTERNATIVE TO EARNINGS MANAGEMENT? EVIDENCE FROM THE ADOPTION OF IAS38
FOR BRAND MEASUREMENT**

LUCIA PIERINI¹, SAVERIO BOZZOLAN², GIOVANNI FIORI², FRANCESCA DI DONATO²

¹CHINA EUROPE INTERNATIONAL BUSINESS SCHOOL, CHINA. ²LUISS UNIVERSITY, ITALY

FRRF.13 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR ROBERT MARIUSZ J. CZERNKOWSKI

ZOOM HOST: FANGFANG HOU

**CBCR DISCLOSURE IN THE EUROPEAN BANKING SECTOR. DOES FOREIGN CASH HOLDING
REALLY MATTER?**

SARA LONGO¹, MICHELE FABRIZI², ANTONIO PARBONETTI³

¹FREE UNIVERSITY OF BOZEN, ITALY. ²UNIVERSITY OF PADUA, ITALY. ³UNIVERSITY OF
PADOVA, ITALY

DOES TAX AGGRESSIVENESS IMPAIR ACCOUNTING COMPARABILITY?

PAUL BAKER, PEIWEI LYU, PIETRO PEROTTI

UNIVERSITY OF BATH, UNITED KINGDOM

CAN REAL EARNINGS MANAGEMENT BE OUT OF EFFICIENT CONTRACT?

LINGYI ZHENG¹, NEMMARA CHIDAMBARAN², BHARAT SARRUKAI SARATH³

¹THE HONG KONG POLYTECHNIC UNIVERSITY, HONG KONG SAR. ²FORDHAM UNIVERSITY,
UNITED STATES. ³RUTGERS UNIVERSITY, U.S.A.

INVESTMENT OPPORTUNITY, SHARE REPURCHASE AND DIVIDEND CUTS

JONG-SEO CHOI¹, JEONG-MO KIM²

¹PUSAN NATIONAL UNIVERSITY, KOREA, REPUBLIC OF. ²PUSAN NATIONAL UNIVERSITY,
KOREA, REPUBLIC OF

FRRF.14 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR FLORENCE PINTO BASTO

ZOOM HOST: DAVID PROCHAZKA

PLAN CHARACTERISTICS AND NARRATIVE DISCLOSURE READABILITY IN ANNUAL REPORTS

YI JIE TSENG¹, TSUNG-KANG CHEN²

¹FU JEN CATHOLIC UNIVERSITY, TAIWAN REGION. ²NATIONAL CHIAO TUNG UNIVERSITY, TAIWAN REGION

REASONABLE OR FANCIFUL ESTIMATES? - AN ANALYSIS OF MANAGEMENT FORECASTS IN M&A PROXY STATEMENTS

YUEN-KIT CHAU

THE CHINESE UNIVERSITY OF HONG KONG, HONG KONG

INTERNALITIES OF DISCLOSURE CHOICE: EVIDENCE FROM SG&A COST MANAGEMENT DECISIONS

NISHANT AGARWAL¹, ABDUL MOHI KHIZER², SIVA NATHAN³

¹UNIVERSITY OF WESTERN AUSTRALIA, AUSTRALIA. ²INDIAN SCHOOL OF BUSINESS, INDIA.

³GEORGE STATE UNIVERSITY, UNITED STATES

GVPS.07 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR SANDER DE GROOTE

ZOOM HOST: FABRIZIO DI MEO

CFO CAREER PROSPECTS AND EARNINGS QUALITY

GEORGIOS LOUKOPOULOS¹, DIMITRIOS GOUNOPOULOS², PANAGIOTIS LOUKOPOULOS³, YU ZHANG²

¹OPEN UNIVERSITY, U.K.²UNIVERSITY OF BATH, UNITED KINGDOM. ³UNIVERSITY OF STRATHCLYDE, STRATHCLYDE BUSINESS SCHOOL, DEPARTMENT OF ACCOUNTING & FINANCE, UNITED KINGDOM

INSIDER TRADING RESTRICTIONS AND REAL ACTIVITIES EARNINGS MANAGEMENT: INTERNATIONAL EVIDENCE

YUANTO KUSNADI¹, FANG HU², JIWEI WANG¹, WANG YUJIE³

¹SINGAPORE MANAGEMENT UNIVERSITY, SINGAPORE. ²GRIFFITH UNIVERSITY, AUSTRALIA. ³CENTRAL SOUTH UNIVERSITY, CHINA

GVPS.08 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR LIANGBO MA

ZOOM HOST: CEPHAS SIMON-PETER DAK-ADZAKLO

WALKING A TIGHTROPE: CEO EMPHASIS ON DIGITAL TRANSFORMATION AND CEO DISMISSAL

SEBASTIAN FIRK¹, JAN CHRISTOPH HENNIG², HAUKE MEYER², MICHAEL WOLFF²

¹UNIVERSITY OF GRONINGEN, NETHERLANDS. ²UNIVERSITY OF GOETTINGEN, GERMANY

THE REAL EFFECTS OF CORPORATE GOVERNANCE CODE DISCLOSURE ON CORPORATE PERFORMANCE: EVIDENCE FROM GERMANY

CHRISTIAN REISER¹, WOLFGANG SCHULTZE²

¹AUGSBURG UNIVERSITY, GERMANY. ²UNIVERSITY OF AUGSBURG, GERMANY

DON'T STIFLE MY CREATIVITY: FIRM INNOVATION AND COVENANT TIGHTNESS

YUE ZHANG¹, DERRALD STICE², ZHIMING MA¹, KIRILL NOVOSELOV³

¹PEKING UNIVERSITY, CHINA. ²THE UNIVERSITY OF HONG KONG, HONG KONG REGION.

³SHANGHAI UNIVERSITY OF FINANCE AND ECONOMICS, CHINA

GVPS.09 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR SANNE VAN DUIN

ZOOM HOST: SIMONA RANALDO

DO YOU HEAR THE PEOPLE'S SAYING? RETAIL INVESTOR ACTIVISM

GEORGE YANG¹, YUEN-KIT CHAU², SHUFANG LAI³

¹THE CHINESE UNIVERSITY OF HONG KONG, HONG KONG SAR. ²THE CHINESE UNIVERSITY OF HONG KONG, HONG KONG. ³SOUTHERN UNIVERSITY OF SCIENCE AND TECHNOLOGY, CHINA

HEDGE FUND ACTIVISM IN JAPAN UNDER THE STEWARDSHIP AND CORPORATE GOVERNANCE CODES

HIROAKI MIYACHI¹, FUMIKO TAKEDA²

¹UNIVERSITY OF TOKYO, JAPAN. ²TOKYO UNIVERSITY, JAPAN

WHEN DEVIANTS TALK: THE MODERATING ROLES OF DARK TRIAD TRAITS AND MORAL REASONING ON WHISTLEBLOWING ON FRAUD.

SEBASTIAN OELRICH, ANNE CHWOLKA

OTTO-VON-GUERICKE UNIVERSITY MAGDEBURG, GERMANY

GVRF.07 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR HIDEAKI SAKAWA

EXAMINING THE EFFECT OF CORPORATE GOVERNANCE MECHANISMS ON INTEGRATED REPORTING QUALITY

XAVIER VAN DER SAN¹, ANDRONIKI TRIANTAFYLLI², GEORGIOS GEORGAKOPOULOS¹

¹UNIVERSITY OF AMSTERDAM, NETHERLANDS. ²QUEEN MARY, UNIVERSITY OF LONDON, U.K.

AUDIT COMMITTEE CHARACTERISTICS AND CONFLICTING RELATED PARTY TRANSACTIONS DISCLOSURE: EVIDENCE FROM MALAYSIA

AMAMA SHAUKAT¹, MOHD MOHID RAHMAT², FATHYAH HASHIM³, NURHIDAYAH NORDIN⁴

¹BRUNEL UNIVERSITY, U.K. ²CENTRE OF GOVERNANCE RESILIENCE AND ACCOUNTABILITY (GRACE), FACULTY OF ECONOMICS AND MANAGEMENT, UNIVERSITI KEBANGSAAN MALAYSIA, MALAYSIA. ³GRADUATE SCHOOL OF BUSINESS, UNIVERSITI SAINS MALAYSIA, MALAYSIA. ⁴FACULTY OF ECONOMICS AND MANAGEMENT, UNIVERSITI KEBANGSAAN MALAYSIA, MALAYSIA

SHAREHOLDER ACTIVISM AND CEO QUALITY

WAN WONGSUNWAI

THE CHINESE UNIVERSITY OF HONG KONG, HONG KONG

INTELLECTUAL CAPITAL DISCLOSURE AND ANALYST FORECAST ACCURACY: UK EVIDENCE

SUNNY HONG, DR STEVEN WU

UNIVERSITY OF BRADFORD, UNITED KINGDOM

ICPS.05 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK INTERDISCIPLINARY/CRITICAL

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR BARBARA VOSS

ZOOM HOST: RICCARDO STACCHEZZINI

WE'VE GOT A BAD FEELING ABOUT THIS: THE MICRO-DYNAMICS OF RISKWORK IN GERMAN HOSPITALS

NADINE GERHARDT¹, CHRISTIAN HUBER², JACOB T. REILEY³

¹UNIVERSITY WITTEN-HERDECKE, GERMANY. ²COPENHAGEN BUSINESS SCHOOL, DENMARK.
³HELMUT SCHMIDT UNIVERSITY, GERMANY

PLAYING FOR KEEPS: THE DISSEMINATION OF PERFORMANCE MEASURES IN HIGHER EDUCATION AND THEIR IMPACT ON ACADEMICS

ANNEMARIE CONRATH-HARGREAVES¹, ALESSANDRO GHIO¹, KALLE KRAUS²

¹MONASH UNIVERSITY, AUSTRALIA. ²STOCKHOLM SCHOOL OF ECONOMICS, SWEDEN

MAPSD.09 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR CARLY MOULANG

ZOOM HOST: LILI-ANNE KIHN

DISCUSSANTS: JODIE MOLL, MATTHEW HALL

IS TONE AT THE TOP HEARD BY CUSTOMERS? THE EFFECTS ON NONFINANCIAL OUTCOMES

MATHILDE VERSCHAEVE¹, EDDY CARDINAELS², ALEXANDRA VAN DEN ABEELE¹, DIETER SMEULDERS¹

¹KU LEUVEN, BELGIUM. ²TILBURG UNIVERSITY AND KU LEUVEN, NETHERLANDS

MEDIATING THE PARADOX OF COMPETING INSTITUTIONAL LOGICS: THE CASE OF ACTIVITY-BASED COSTING IN A PORTUGUESE HOSPITAL

ANA CONCEIÇÃO¹, MARIA MAJOR², STEWART CLEGG³

¹ISCTE, PORTUGAL. ²INSTITUTO UNIVERSITÁRIO DE LISBOA (ISCTE-IUL), LISBON, PORTUGAL, PORTUGAL. ³UNIVERSITY OF TECHNOLOGY SYDNEY BUSINESS SCHOOL, SYDNEY, AUSTRALIA, AUSTRALIA

MAPS.09 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR ANA MICKOVIC

CONVEX EQUITY INCENTIVES AND ACCOUNTING CONSERVATISM

HAWFENG SHYU

SICHUAN UNIVERSITY, CHINA

WHICH DECISION RIGHTS SHOULD BE DELEGATED TO LOWER HIERARCHY?

TOSHIAKI WAKABAYASHI¹, YUTARO MURAKAMI²

¹SOPHIA UNIVERSITY, JAPAN. ²KEIO UNIVERSITY, JAPAN

ON COSTLESS-RENEGOTIATION PROOFING IN BINARY AGENCY MODELS

CHRISTIAN LUKAS

FRIEDRICH SCHILLER UNIVERSITY JENA, GERMANY

MARF.09 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR ORESTES VLISMAS

COST BEHAVIOR AND EXTERNAL ACCOUNTING HELP IN PRIVATE FIRMS

DENNIS SUNDVIK¹, HENRIK HÖGLUND¹, EVEN FALLAN²

¹HANKEN SCHOOL OF ECONOMICS, FINLAND. ²INLAND NORWAY UNIVERSITY OF APPLIED SCIENCES, NORWAY

AN ECONOMIC CONSEQUENCE OF ASYMMETRIC COST BEHAVIOR: DOES COST REDUCTION DURING SALES DECREASES HAVE AN IMPACT ON LOWERING COSTS IN THE FUTURE?

KENJI YASUKATA

KINDAI UNIVERSITY, JAPAN

DOES INVESTMENT INTENSITY EXPLAIN ASYMMETRIC COST BEHAVIOR?

HENRIK HÖGLUND, DENNIS SUNDVIK, JESPER HAGA

HANKEN SCHOOL OF ECONOMICS, FINLAND

COSTING SYSTEM DESIGN AND THE OPPORTUNISTIC CONSUMPTION OF SLACK RESOURCES: CAN REPORTING THE COST OF UNUSED CAPACITY DIRECT EFFORT TO EXTRA-ROLE BEHAVIOR?

SOPHIE MAUSSEN

GHENT UNIVERSITY, BELGIUM

DOES DEBT INTENSITY HAVE AN IMPACT ON COST BEHAVIOR?

DAICHI KATO¹, JUMPEI HAMAMURA², SHO HAYAKAWA³

¹GRADUATE SCHOOL OF BUSINESS ADMINISTRATION, KOBE UNIVERSITY, JAPAN.

²MOMOYAMA GAKUIN UNIVERSITY, JAPAN. ³UNIVERSITY OF MARKETING AND DISTRIBUTION SCIENCES, JAPAN

MARF.10 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR CHRISTIAN HOFMANN

PERFORMANCE EVALUATION PRACTICES AND EMPLOYEE FAIRNESS PERCEPTION IN INSTITUTIONAL COMPLEXITY: A CASE OF EMERGING ECONOMY

VAN T TRAN

UNIVERSITY OF OULU, FINLAND

THE EFFECTS OF REAL-TIME FEEDBACK ON EFFORT AND PERFORMANCE: EVIDENCE FROM A NATURAL QUASI-EXPERIMENT

MAXIMILIAN MARGOLIN¹, MARKO REIMER², DANIEL SCHAUPP²

¹ERASMUS UNIVERSITY ROTTERDAM, NETHERLANDS. ²WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT, GERMANY

RESEARCH NOTE: DOES TOP-MANAGERS TENURE MATTER TO MANAGEMENT ACCOUNTING SYSTEM DESIGN?

MOHAMED AHMED

KYOTO UNIVERSITY, JAPAN

INSTITUTIONAL LOGICS AND RISK MANAGEMENT PRACTICES IN GOVERNMENT ENTITIES: EVIDENCE FROM SAUDI ARABIA

PETER EL MURR¹, NIEVES CARRERA²

¹IE UNIVERSITY, SPAIN. ²IE BUSINESS SCHOOL, SPAIN

PSPSD.02 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK PUBLIC SECTOR ACCOUNTING AND NOT-FOR-PROFIT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR DANIELA ARGENTO

DISCUSSANTS: PINAR GUVEN-USLU, JANET LEE

RISK CULTURE AND RISK MANAGEMENT FOR DECISION MAKING: THE CASE OF AUSTRALIAN PUBLIC SECTOR ORGANIZATIONS

YOON JIN PARK¹, ASSOCIATE PROFESSOR JANET LEE²

¹THE AUSTRALIAN NATIONAL UNIVERSITY, AUSTRALIA. ²THE AUSTRALIAN NATIONAL UNIVERSITY, AUSTRALIA

TRANSLATING SOCIAL SUSTAINABILITY GOALS INTO PERFORMANCE MEASUREMENT: WHAT HAPPENS IN PRACTICE?

DANIELA ARGENTO¹, SARA BRORSTROM², GIUSEPPE GROSSI³

¹KRISTIANSTAD UNIVERSITY, SWEDEN. ²UNIVERSITY OF GOTHENBURG, SWEDEN.

³KRISTIANSTAD UNIVERSITY, SWEDEN

SEEPS.09 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR JAN MICHALAK

ZOOM HOST: EMILY SHAFRON

CORPORATE SOCIAL RESPONSIBILITY BASED EXECUTIVE COMPENSATION AND CORPORATE SOCIAL PERFORMANCE

ZHUOYI (CHERRY) HE¹, COLLEEN HAYES¹, MARVIN WEE²

¹THE AUSTRALIAN NATIONAL UNIVERSITY, AUSTRALIA. ²THE AUSTRALIAN NATIONAL UNIVERSITY, AUSTRALIA

IMPRESSION MANAGEMENT WITH PHOTOGRAPHS IN SUSTAINABILITY REPORTING

MAJID KANBATY, ANDREAS HELLMANN, LIYU HE, LAWRENCE ANG

MACQUARIE UNIVERSITY, AUSTRALIA

THE ROLE OF FOREIGN INSTITUTIONAL INVESTORS IN SUSTAINABILITY ASSURANCE

KHOLOD ALSAHALI¹, RICARDO MALAGUEÑO², ANA MARQUES²

¹UNIVERSITY OF EAST ANGLIA, U.K. ²UNIVERSITY OF EAST ANGLIA, UNITED KINGDOM

SEEPS.10 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR TIFFANY C. H. LEUNG

ZOOM HOST: GIOVANNA MICHELON

MAYBE IT IS TIME TO LET THE OLD WAYS DIE: USE OF KEY PERFORMANCE INDICATORS IN CORPORATE REPORTING

ASSOC. JOANNA KRASODOMSKA¹, ASSOC. EWELINA ZARZYCKA²

¹CRACOW UNIVERSITY OF ECONOMICS, POLAND. ²LODZ UNIVERSITY, POLAND

MODERN SLAVERY STATEMENTS: SUBSTANCE, PROGRESS, AND CONTEXT

STEFAN SCHAPER, IRENE POLLACH

AARHUS UNIVERSITY, SCHOOL OF BUSINESS AND SOCIAL SCIENCES, DENMARK

DOES DISCLOSURE FOR SUSTAINABLE DEVELOPMENT AFFECT UNIVERSITY REPUTATION? EVIDENCE FROM UK HIGHER EDUCATION SECTOR

DR RASHA ASHRAF ABDELBADIE¹, ALY SALAMA², NILS BRAAKMANN², COLLINS NTIM³

¹UNIVERSITY OF DUNDEE, U.K. ²NEWCASTLE UNIVERSITY, UNITED KINGDOM. ³UNIVERSITY OF SOUTHAMPTON, UNITED KINGDOM

SEERF.04 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR YUXIA ZOU

INTELLECTUAL CAPITAL REPORTING AND INTEGRATED REPORTING UNDER: A TRUST-BASED PERSPECTIVE

MARCO GIULIANI, MARIA SERENA CHIUCCHI, STEFANO MARASCA

UNIVERSITA' POLITECNICA DELLE MARCHE, ITALY

THE USE OF IMPRESSION MANAGEMENT IN INTEGRATED REPORTING

KAVITA NANDRAM

UNIVERSITY OF AMSTERDAM, NETHERLANDS

INTEGRATED REPORTING SYSTEMATIC LITERATURE REVIEW: A DYNAMIC ANALYSIS OF RELATIONSHIPS BETWEEN PRACTICE, RESEARCH, AND POLICY-MAKING

RALUCA SANDU¹, SABRINA ROSZAK¹, ROLAND KOENIGSGRUBER²

¹SKEMA BUSINESS SCHOOL - UNIVERSITÉ CÔTE D'AZUR, FRANCE. ²SKEMA BUSINESS SCHOOL, FRANCE

INTEGRATED REPORTING AND ANALYST FORECASTS: A MATTER OF INSTITUTIONAL SETTING

ALESSANDRO LAI¹, FRANCESCA ROSSIGNOLI², RICCARDO STACCHEZZINI¹

¹UNIVERSITY OF VERONA, ITALY. ²UNIVERSITY OF VERONA, ITALY

IN SEARCH OF A FRAMEWORK FOR REPORTING ON THE SUSTAINABLE DEVELOPMENT GOALS: IS THE INTERNATIONAL INTEGRATED REPORTING FRAMEWORK SUITABLE?

NEELAM SETIA¹, SUBHASH ABHAYAWANSA¹, MAHESH JOSHI²

¹SWINBURNE UNIVERSITY OF TECHNOLOGY, AUSTRALIA. ²RMIT UNIVERSITY, AUSTRALIA

TXPS.05 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK TAXATION

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR ARTHUR STENZEL

DO CONSUMERS PAY THE CORPORATE TAX?

MARTIN JACOB¹, MAXIMILIAN MUELLER², THORBEN WULFF³

¹WHU - OTTO BEISHEIM, GERMANY. ²ESMT BERLIN, GERMANY. ³WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT, GERMANY

TRANSPORTATION INFRASTRUCTURE DEVELOPMENT AND TAX AVOIDANCE: EVIDENCE FROM A QUASI-NATURAL EXPERIMENT

LYU FAN¹, JUN YAO², CAIYUE OUYANG³, JIACAI XIONG⁴

¹DEAKIN UNIVERSITY, AUSTRALIA. ²DEAKIN UNIVERSITY, AUSTRALIA. ³BEIJING JIAOTONG UNIVERSITY, CHINA. ⁴JIANGXI UNIVERSITY OF FINANCE AND ECONOMICS, CHINA

INSTITUTIONAL INVESTORS' TAX PREFERENCES AND THE DESIGN OF EXECUTIVES' COMPENSATION PACKAGES

CINTHIA VALLE RUIZ¹, CLAUDIA IMPERATORE², ARIELA CAGLIO³

¹IESEG SCHOOL OF MANAGEMENT, FRANCE. ²BOCCONI UNIVERSITY, ITALY. ³BOCCONI UNIVERSITY, ITALY

TXRF.04 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK TAXATION

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR DIRK SCHINDLER

A PROBLEM SHARED IS A PROBLEM HALVED: RISK TAKING AND INTRAGROUP PAYOFF CONFLICT

EVA KRISTINA MATTHAEI¹, DIRK KIESEWETTER²

¹FREIE UNIVERSITÄT BERLIN, GERMANY. ²JULIUS-MAXIMILIANS-UNIVERSITÄT WÜRZBURG, GERMANY

TAXATION AND REAL EFFECTS OF ACCOUNTING – WHEN DO TAX SUBSIDIES VANISH UNDER FINANCIAL REPORTING?

HARALD JANSEN¹, THI KIEU OANH NOACK², MAXIMILIAN FLEISCHER²

¹JENA UNIVERSITY, GERMANY. ²JENA UNIVERSITY, GERMANY

ACCOUNTING FOR INVESTMENT PROPERTIES, TAX BENEFITS AND LEGAL INTERPRETATION ISSUES

ANTÓNIO MARTINS¹, CRISTINA BRANCO SÁ², DANIEL TABORDA¹

¹UNIVERSITY OF COIMBRA AND CEBER; SCHOOL OF ECONOMICS, PORTUGAL. ²CARME, ESTG, POLYTECHNIC OF LEIRIA, PORTUGAL

WHAT IS THE IMPACT OF THE BEPS 13 - NEW TRANSFER PRICING DOCUMENTATION REQUIREMENTS ON FIRMS?

LEILA SATI, ANNELIES ROGGEMAN

GHENT UNIVERSITY, BELGIUM

ARE RISK-BASED TAX AUDIT STRATEGIES REWARDED? AN ANALYSIS OF CORPORATE TAX AVOIDANCE

REYHANEH SAFAEI¹, EVA EBERHARTINGER², CAREN SURETH-SLOANE³, YUCHEN WU⁴

¹PADERBORN UNIVERSITY, GERMANY. ²VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA. ³UNIVERSITY OF PADERBORN, GERMANY. ⁴VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA

AUPSD06 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR TIMUR UMANS

ZOOM HOST: TIMUR UMANS

DISCUSSANTS: NEIL FARGHER, ANNA GOLD

**IS INFORMATION SHARING BY SHARED AUDITORS DRIVEN BY SHARED AUDIT PARTNERS?
THE CASE OF M&AS**

ROBERT MARIUSZ J. CZERNKOWSKI¹, MARTIN BUGEJA², ANNA LOYEUNG², DAVID BOND²

¹UNIVERSITY OF TECHNOLOGY SYDNEY, AUSTRALIA. ²UNIVERSITY OF TECHNOLOGY SYDNEY, AUSTRALIA

**DOES AUDITOR RESILIENCE MITIGATE THE EFFECTS OF MULTIPLE TEAM MEMBERSHIPS ON
QUALITY THREATENING BEHAVIORS?**

DEJU (JAMES) ZHANG¹, DENNIS VELTROP^{2,3}, REGGY HOOGHIEMSTRA², FLOOR RINK²

¹UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS, NETHERLANDS.
²UNIVERSITY OF GRONINGEN, NETHERLANDS. ³DE NEDERLANDSCHE BANK, NETHERLANDS

AUPS.11 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR CAREN SCHELLEMAN

**MEASURING AUDIT MARKET COMPETITION WITH THE NUMBER OF AUDITORS: A RE-
EXAMINATION OF THE EFFECT OF COMPETITION ON AUDIT QUALITY**

JONG-HAG CHOI¹, WONSUK HA¹, EUGENIA Y. LEE¹, YOONSEOK ZANG²

¹SEOUL NATIONAL UNIVERSITY, KOREA, REPUBLIC OF. ²SINGAPORE MANAGEMENT UNIVERSITY, SINGAPORE

GOVERNANCE, INSTITUTIONAL QUALITY AND AUDITOR CHOICE IN EMERGING MARKETS

GORDON MWINTOME¹, STEPHEN ZAMORE², ROY MERSLAND², SAMUEL ANOKYE NYARKO³, JOSEPH AKADEAGRE AGANA²

¹UNIVERSITY OF AGDER, NORWAY. ²UNIVERSITY OF AGDER, NORWAY. ³MONTPELLIER BUSINESS SCHOOL, NORWAY

EXPERIMENTING WITH AUDIT AT THE PERIPHERY OF CAPITALISM: THE ROLE OF REGULATION AND RESOURCE PARTITIONING IN THE AUDIT FIELD FORMATION

CATALIN NICOLAE ALBU¹, NADIA ALBU², ANNA ALON³, BERNARD LECA⁴

¹BUCHAREST UNIVERSITY OF ECONOMIC STUDIES, ROMANIA. ²BUCHAREST UNIVERSITY OF ECONOMIC STUDIES, ROMANIA. ³UNIVERSITY OF AGDER, NORWAY. ⁴ESSEC BUSINESS SCHOOL, FRANCE

AURF.08 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK AUDITING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR MING LIU

FINANCIAL RESTATEMENT AND REPORTING OF INTERNAL CONTROL WEAKNESSES: EVIDENCE FROM CHINA

DAVID XUDONG JI¹, WEI LU²

¹XI'AN JIAOTONG-LIVERPOOL UNIVERSITY, CHINA. ²MONASH UNIVERSITY, AUSTRALIA

CORPORATE GOVERNANCE, INTERNAL CONTROLS AND EARNINGS MANAGEMENT: THEIR ASSOCIATION WITH EXTERNAL AUDITS IN GREECE

GEORGIA BOSKOU¹, MARIA TSIPOURIDOU², CHARALAMPOS SPATHIS²

¹INTERNATIONAL HELLENIC UNIVERSITY, GREECE. ²ARISTOTLE UNIVERSITY OF THESSALONIKI, GREECE

HOW STRONG ARE RELATIONSHIPS BETWEEN BOARD MEMBERS AND THEIR AUDIT PARTNERS? A NETWORK ANALYSIS OF THE EY AND KPMG MERGER CASE IN DENMARK

SLOBODAN KACANSKI¹, KIM KLARSKOV JEPPESEN², PENG WANG³

¹ROSKILDE UNIVERSITY, DENMARK. ²COPENHAGEN BUSINESS SCHOOL, DENMARK.

³SWINBURNE UNIVERSITY OF TECHNOLOGY, AUSTRALIA

DOES THE LEVEL OF COMPLEXITY IN ACCOUNTING STANDARDS SHAPE THE JOINT ROLE OF THE AUDIT COMMITTEE AND THE EXTERNAL AUDITOR?

ANA ISABEL MORAIS¹, INES PINTO²

¹ISEG – LISBON SCHOOL OF ECONOMICS & MANAGEMENT, PORTUGAL. ²LISBON UNIVERSITY, PORTUGAL

HOW EFFECTIVE IS INTERNAL AUDITORS' CYBER SECURITY ASSURANCE?

TINA VUKO¹, SERGEJA SLAPNI?AR², MARKO ?ULAR¹, MATEJ DRAŠ?EK³

¹FACULTY OF ECONOMICS, BUSINESS AND TOURISM, CROATIA. ²THE UNIVERSITY OF QUEENSLAND, AUSTRALIA. ³HRANILNICA LON D.D., SLOVENIA

AURF.09 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK AUDITING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR MARCELA ESPINOSA-PIKE

IMPORT SUBSTITUTION: IMPLICATIONS FOR AUDITORS

ANNA ALON¹, OKSANA KIM²

¹UNIVERSITY OF AGDER, NORWAY. ²MINNESOTA STATE UNIVERSITY – MANKATO, UNITED STATES

CEO SUCCESSION, AUDIT PRICING, AND FIRM VALUE: THE ROLE OF SUPPLY CHAIN KNOWLEDGE

CHIA-LING CHAO¹, WUCHUN CHI², SHWU-MIN HORNG²

¹NATIONAL CHUNG CHENG UNIVERSITY, TAIWAN REGION. ²NATIONAL CHENGCHI UNIVERSITY, TAIWAN

DISCLOSURE OF KEY AUDIT MATTERS: THE PERSPECTIVE OF CLIENT RISK AND AUDIT PARTNER QUALITY

CHAO HSIN HUANG, TE-KUAN LEE

CHUNG YUAN CHRISTIAN UNIVERSITY, TAIWAN REGION

ANTICIPATION OF MANDATORY AUDIT FIRM ROTATION AND AUDIT QUALITY

CHRISTIAN FRIEDRICH¹, NICOLAS PAPPERT², REINER QUICK³

¹DARMSTADT UNIVERSITY OF TECHNOLOGY, GERMANY. ²TECHNICAL UNIVERSITY OF DARMSTADT, GERMANY. ³DARMSTADT TECHNICAL UNIVERSITY, GERMANY

AN ANALYSIS OF AUDITORS' TURNOVER INTENTION

IRYNA ALVES¹, MIGUEL LIMÃO¹, SOFIA LOURENÇO²

¹ISCAL (LISBON ACCOUNTING AND BUSINESS SCHOOL), LISBON POLYTECHNIC INSTITUTE, PORTUGAL. ²ISEG, UNIVERSIDADE DE LISBOA, PORTUGAL

EDRF.04 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK ACCOUNTING EDUCATION

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR KATARZYNA ŚWIETLA

THE SILENT VOICE IN TRANSNATIONAL EDUCATION: STUDENTS

MEREDITH THARAPOS, BRENDAN O'CONNELL

RMIT UNIVERSITY, AUSTRALIA

WHEN DEBIT=CREDIT, THE BALANCE CONSTRAINT IN BOOKKEEPING, ITS RELEVANCE FOR ACCOUNTING VALUATION AND THE AXIOMATIC DESIGN CHOICES THAT CAUSE IT.

SANDER RENES

ERASMUS UNIVERSITY ROTTERDAM, NETHERLANDS

ETHICAL PERCEPTIONS OF STUDENTS IN BUSINESS ECONOMICS AND LAW

EVELIEN OPDECAM¹, PATRICIA EVERAERT²

¹GHENT UNIVERSITY, BELGIUM. ²GHENT UNIVERSITY, BELGIUM

EXTERNAL STAKEHOLDER EXPECTATIONS OF ACCOUNTING STUDY PROGRAMS: AN INSTITUTIONAL APPROACH

ALINA CARMEN ALMĂȘAN¹, CRISTINA CIRCA¹, ADINA POPA²

¹WEST UNIVERSITY OF TIMIȘOARA, ROMANIA. ²UNIVERSITY OF SKOVDE, SWEDEN

FAPS.12 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR OLIVER BINZ

ZOOM HOST: OLIVER BINZ

FINANCIAL STATEMENT COMPARABILITY AND DEFAULT RISK

PAUL ANDRÉ¹, DIONYSIA DIONYSIOU², IOANNIS TSALAVOUTAS³

¹HEC LAUSANNE, SWITZERLAND. ²UNIVERSITY OF STIRLING, UNITED KINGDOM. ³GLASGOW UNIVERSITY / BUSINESS SCHOOL, U.K.

THE FIRM-LEVEL EFFECTS OF MONETARY POLICY: IMPLICATIONS FOR FIRM PERFORMANCE

OLIVER BINZ

INSEAD, FRANCE

DERIVATIVE DISCLOSURES AND MANAGERIAL OPPORTUNISM

GUANMING HE¹, HELEN REN²

¹DURHAM UNIVERSITY, U.K. ²UNIVERSITY OF LIVERPOOL, UNITED KINGDOM

FAPS.13 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR SIDDHARTH BHAMBHWANI

INSTITUTIONAL CROSS OWNERSHIP OF PEER FIRMS AND INVESTMENT SENSITIVITY TO STOCK PRICE

YOUNG JUN CHO¹, HOLLY YANG²

¹SINGAPORE MANAGEMENT UNIVERSITY, SINGAPORE. ²SINGAPORE MANAGEMENT UNIVERSITY, SINGAPORE

PUBLIC PEER INFORMATION AND THE VALUE RELEVANCE OF PRIVATE FIRMS' FINANCIAL REPORTING

FERDINAND ELFERS¹, JASON CHEN², JOCHEN PIERK³, THOMAS BOURVEAU⁴

¹ERASMUS UNIVERSITY ROTTERDAM, NETHERLANDS. ²UNIVERSITY OF ILLINOIS AT CHICAGO, UNITED STATES. ³ERASMUS SCHOOF OF ECONOMICS, NETHERLANDS. ⁴COLUMBIA UNIVERSITY, UNITED STATES

IS THE WHOLE MORE THAN THE SUM OF THE PARTS? UNDERPRICING AND LONG-RUN IPO PERFORMANCE

GEORGE LOIZIDES¹, ANDREAS CHARITOU², IRENE KARAMANOU², GERALD J. LOBO³

¹UNIVERSITY OF CYPRUS, CYPRUS. ²UNIVERSITY OF CYPRUS, CYPRUS. ³UNIVERSITY OF HOUSTON – BAUER COLLEGE OF BUSINESS, UNITED STATES

FRPSD.14 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR NICLAS HELLMAN

ZOOM HOST: JULIO CREGO

DISCUSSANTS: JUAN MANUEL GARCIA LARA, IGOR GONCHAROV

ECONOMIC CONSEQUENCES OF FINANCIAL STATEMENT COMPARABILITY IN EXTRACTIVE INDUSTRIES: CANADIAN EVIDENCE

NICLAS HELLMAN, MARIYA N IVANOVA, ZEPING PAN

STOCKHOLM SCHOOL OF ECONOMICS, SWEDEN

FRPS.18 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR SHAI LEVI

ZOOM HOST: MICHAEL MIES

DOES DISCRETION IN DEFINING SEGMENT EARNINGS AFFECT THEIR INFORMATIVENESS?

EDITH LEUNG¹, JEROEN KOENRAADT², ARNT VERRIEST³

¹ERASMUS UNIVERSITY ROTTERDAM, NETHERLANDS. ²ERASMUS UNIVERSITY ROTTERDAM, NETHERLANDS. ³EDHEC, FRANCE

TAKEOVER PROTECTION THROUGH NARRATIVE DISCLOSURE

ENCARNA GUILLAMON SAORIN¹, BEATRIZ GARCIA OSMA², CRISTINA GRANDE HERRERA³

¹UNIVERSITY CARLOS III MADRID, SPAIN. ²UNIVERSIDAD CARLOS III DE MADRID, SPAIN. ³CITY UNIVERSITY LONDON, U.K.

EXECUTIVES VS. GOVERNANCE: WHO HAS THE PREDICTIVE POWER? EVIDENCE FROM NARRATIVE TONE

HESHAM BASSYOUNY¹, TAREK ABDELFAHAT²

¹UNIVERSITY OF NORTHAMPTON, U.K. ²UNIVERSITY OF PORTSMOUTH, U.K.

FRPS.19 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR INNA PAIVA

ZOOM HOST: ZHENJIANG GU

LOBBYING AND INFLUENCE ON IFRS 17:A CONTENT ANALYSIS OF COMMENT LETTERS

MIGUEL ARCE-GISBERT, BEGONA GINER, AMIN TALEB

UNIVERSITY OF VALENCIA, SPAIN

THE INFORMATIVENESS OF TEXT, THE DEEP LEARNING APPROACH

HUI WANG¹, ALLEN HAO HUANG², YI YANG¹

¹HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY, HONG KONG SAR. ²HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY, HONG KONG SAR

INVESTOR ATTENTION TO FINANCIAL INFORMATION

SHIWON SONG

INSEAD, FRANCE

FRRF.15 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR YING ZHENG

ZOOM HOST: EKAETE EFRETUEI

CFOS AS COMMUNICATORS – EVIDENCE FROM CONFERENCE CALLS IN THE BANKING SECTOR

ELICA KRASTEVA

BOCCONI UNIVERSITY, ITALY

**LEARNING FROM THE BAD GUYS – WHAT INVESTORS LEARN FROM ERROR
ANNOUNCEMENTS OVER TIME**

CHRISTINA BANNIER, CORINNA EWELT-KNAUER, FABIENNE HERRMANN, MOHAMED AMIN
KHALED

JUSTUS-LIEBIG-UNIVERSITY GIESSEN, GERMANY

**FINDING THE OPTIMAL BALANCE BETWEEN THE CHIEF AUDIT EXECUTIVE’S JOB DEMANDS,
RESOURCES AVAILABLE AND FINANCIAL STATEMENT QUALITY**

JUNQIN HUANG¹, YOULIANG LIAO¹, BIN LIN², LAWRENCE LOH³

¹SCHOOL OF BUSINESS, SUN YAT-SEN UNIVERSITY, CHINA. ²SUN YAT-SEN UNIVERSITY,
CHINA. ³THE CENTRE FOR GOVERNANCE, INSTITUTIONS AND ORGANISATIONS (CGIO),
NATIONAL UNIVERSITY OF SINGAPORE, SINGAPORE

**FIRM GOVERNANCE AND THE PROCLIVITY FOR CORPORATE INSIDER TRADING IN
ROMANIA**

CATALIN NICOLAE ALBU¹, NADIA ALBU², ALLAN HODGSON³, ZHENGLING XIONG³

¹BUCHAREST UNIVERSITY OF ECONOMIC STUDIES, ROMANIA. ²BUCHAREST UNIVERSITY OF
ECONOMIC STUDIES, ROMANIA. ³UNIVERSITY OF QUEENSLAND, AUSTRALIA

**THE EFFECT OF NUMERIC PRECISION IN MANAGEMENT EARNINGS FORECASTS ON
INVESTOR JUDGMENT**

JAN-PELLE KUMMER

INSTITUT FÜR RECHNUNGSWESEN UND WIRTSCHAFTSPRÜFUNG, GERMANY

FRRF.16 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR ROMALANI LEOFO

GOVERNMENT SUBSIDIES AND COST OF EQUITY CAPITAL

YI ZHANG

THE UNIVERSITY OF MANCHESTER, U.K.

FAIR VALUE ACCOUNTING FOR LIABILITIES: EARLY ADOPTION TO PRESENT CHANGES IN FAIR VALUE FROM OWN CREDIT RISK CHANGES IN OTHER COMPREHENSIVE INCOME

WEI CHERN KOH¹, CHU YEONG LIM², YEN HEE TONG²

¹SINGAPORE UNIVERSITY OF SOCIAL SCIENCES, SINGAPORE. ²NANYANG TECHNOLOGICAL UNIVERSITY, SINGAPORE

FIXING DILUTED EARNINGS PER SHARE: RECOGNISING THE DILUTIVE EFFECTS OF EMPLOYEE STOCK OPTIONS

WARRICK VAN ZYL¹, ENRICO ULIANA²

¹UNIVERSITY OF WESTERN AUSTRALIA, AUSTRALIA. ²UNIVERSITY OF CAPE TOWN, SOUTH AFRICA

GVPSD.05 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR ANTONIO B. VAZQUEZ

ZOOM HOST: GRAZIANA GALEONE

DISCUSSANTS: HUIYU HE, BIN KE

A THEORY OF INSIDER PURCHASES

GAREN MARKARIAN¹, DANIEL BENEISH²

¹UNIVERSITY OF LAUSANNE, SWITZERLAND. ²INDIANA UNIVERSITY, UNITED STATES

ORIGINS OF RUMORS: EVIDENCE FROM DISCLOSURE AND INSIDER TRADING REGULATION

AMARAA-DANIEL ZOGBAYAR, AMADEUS BACH

UNIVERSITY OF MANNHEIM, GERMANY

GVPS.10 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR COLLETTE KIRWAN

CAN CFOS RESIST UNDUE PRESSURE FROM CEOS TO MANAGE EARNINGS?

SUSHIL SAINANI¹, CHRIS FLORACKIS²

¹UNIVERSITY OF LIVERPOOL, U.K.²UNIVERSITY OF LIVERPOOL, UNITED KINGDOM

CULTURAL TIGHTNESS AND EARNINGS MANAGEMENT AROUND THE WORLD

AHRUM CHOI¹, JINGYI JIA², BYRON SONG², STEPHEN ZHOU²

¹HONG KONG BAPTIST UNIVERSITY, HONG KONG REGION. ²HONG KONG BAPTIST UNIVERSITY, HONG KONG SAR

GVR.F.08 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR DEBARATI BASU

THE IMPACTS OF AN INTERLOCKING CEO ON INNOVATION EFFICIENCY: EMPIRICAL EVIDENCE FROM CHINA

XIHUI CHEN¹, KIENPIN TEE², VICTOR CHANG³

¹TEESSIDE UNIVERSITY, U.K.²ZAYED UNIVERSITY, UNITED ARAB EMIRATES. ³TEESSIDE UNIVERSITY, UNITED KINGDOM

IS THE SEC TRUMPED? ANALYSIS ON THE INDEPENDENCE OF AGENCIES FROM POLITICAL INFLUENCE

LORENZ PIERING

BAYREUTH UNIVERSITY, GERMANY

LOCAL VERSUS NATIONAL POLITICAL CONNECTIONS: THE IMPACT ON INVESTMENT EFFICIENCY

TAUFIQ ARIFIN¹, REZAUL KABIR²

¹UNIVERSITAS SEBELAS MARET, INDONESIA. ²UNIVERSITY OF TWENTE, NETHERLANDS

INFORMATION CONTENT OF INSIDER TRADES BEFORE AND AFTER THE MARKET ABUSE REGULATION

KONSTANTINA KAPSOCAVADIS¹, NADINE GEORGIU²

¹TU-DORTMUND/ACCOUNTING & FINANCE CHAIR, GERMANY. ²TU DORTMUND UNIVERSITY, GERMANY

HIPS.02 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK HISTORY

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR RALUCA SANDU

THE CALCULATION OF FINANCIAL RESULTS IN F. DATINI'S SECOND PROPRIETORSHIP IN PISA (1386–1393)

MIKHAIL KUTER¹, CHARLES RICHARD BAKER², MARINA GURSKAYA³

¹KUBAN STATE UNIVERSITY, RUSSIAN FEDERATION. ²WILLUMSTAD SCHOOL OF BUSINESS ADELPHI UNIVERSITY, UNITED STATES. ³KUBAN STATE UNIVERSITY, RUSSIA

THE STUDY OF MICHELANGELO'S DAVID FROM AN ACCOUNTABILITY PERSPECTIVE: PRODROMES OF DIALOGIC ACCOUNTING IN THE EARLY FLORENTINE RENAISSANCE

GIACOMO MANETTI, MARCO BELLUCCI, CARMELA NITTI, LUCA BAGNOLI

UNIVERSITY OF FLORENCE, ITALY

A BOURDIEUSIAN PERSPECTIVE ON THE CARTOGRAPHY OF PROFESSIONAL ACCOUNTANCY IN COLONIAL INDIA, 1913 TO 1932

SHRADDHA VERMA¹, SUKI SIAN²

¹THE OPEN UNIVERSITY, UNITED KINGDOM. ²QUEEN MARY, UNIVERSITY OF LONDON, UNITED KINGDOM

ICPSD.04 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK INTERDISCIPLINARY/CRITICAL

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR MIHAELA IONASCU

DISCUSSANTS: MATTHEW EGAN, DOMINIC DETZEN

LAY EXPERTS, PROFESSIONAL EXPERTS AND THEIR COMMITMENTS TO THE IFRS AS CORPORATE KNOWLEDGE TEMPLATE IN PUBLIC SECTOR STANDARD-SETTING: THE CASE OF PERFORMANCE STATEMENT PRESENTATION

ANNEMARIE CONRATH-HARGREAVES¹, AILEEN SCHUBERT², SONJA WUESTEMANN²

¹MONASH UNIVERSITY, AUSTRALIA. ²EUROPA-UNIVERSITÄT VIADRINA, FRANKFURT (ODER), GERMANY

ENTERING NEW STANDARD-SETTING DOMAINS: FAULTY SCRIPTING AND THE DEVELOPMENT OF NON-FINANCIAL REPORTING

MATTHEW HALL¹, DAMIEN LAMBERT¹, RICHARD PUCCI¹, PAUL THAMBAR²

¹MONASH UNIVERSITY, AUSTRALIA. ²MONASH UNIVERSITY, AUSTRALIA

ICPS.06 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK INTERDISCIPLINARY/CRITICAL

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR KATARINA KAARBØE

HOW THE MANDATORY DISCLOSURE OF FORWARD-LOOKING INFORMATION AFFECTS FINANCIAL INTERMEDIATION

SEBASTIAN FLEER

UNIVERSITY OF BASEL, SWITZERLAND

JUDGE IDEOLOGY, SEC ENFORCEMENT, AND INSIDER TRADING

YUE ZHENG¹, ALLEN HAO HUANG², KAI WAI HUI³

¹THE HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY, HONG KONG SAR. ²HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY, HONG KONG SAR. ³UNIVERSITY OF HONG KONG, HONG KONG SAR

PAY DISPARITY AND FIRM OPERATIONAL EFFICIENCY

MD REIAZUL HAQUE¹, BOBAE CHOI¹, DOOWON LEE¹, SUE WRIGHT²

¹UNIVERSITY OF NEWCASTLE, AUSTRALIA. ²UNIVERSITY OF TECHNOLOGY SYDNEY, AUSTRALIA

MAPSD.10 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR CHRISTIAN LUKAS

DISCUSSANTS: CHRISTIAN HOFMANN, ANN JORISSEN

WHEN DO FIRMS USE ONE SET OF BOOKS IN AN INTERNATIONAL TAX COMPLIANCE GAME?

REBECCA REINEKE¹, KATRIN WEISKIRCHNER-MERTEN², STEFAN WIELENBERG³

¹HANNOVER UNIVERSITY, GERMANY. ²VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA. ³LEIBNIZ UNIVERSITÄT HANNOVER, GERMANY

OPERATING LEVERAGE AND BOND YIELD SPREADS

TING-KAI CHOU¹, HENOCK LOUIS², ZILI ZHUANG³

¹NATIONAL CHENG KUNG UNIVERSITY, TAIWAN. ²PENN STATE UNIVERSITY, UNITED STATES. ³THE CHINESE UNIVERSITY OF HONG KONG, HONG KONG

MAPS.10 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR PAUL THAMBAR

ZOOM HOST: RAFAEL HEINZELMANN

EXAMINING THE D&O INSURANCE EFFECT ON MANAGERIAL ABILITY

TENG-SHIH WANG¹, FENG-YI LIN², LIMING GUAN³

¹PROVIDENCE UNIVERSITY, TAIWAN REGION. ²NATIONAL TAIPEI UNIVERSITY OF TECHNOLOGY, TAIWAN. ³SCHOOL OF ACCOUNTANCY/SHIDLER COLLEGE OF BUSINESS/UNIVERSITY OF HAWAII AT MANOA, UNITED STATES

THE INFLUENCE OF INTERACTIVE MANAGEMENT CONTROL TOOLS ON COOPERATION IN A HORIZONTAL NETWORK

CHAFFIK BAKKALI¹, JONATHAN MAURICE², GÉRALD NARO¹

¹MONTPELLIER UNIVERSITY, FRANCE. ²TOULOUSE 1 CAPITOLE UNIVERSITY, FRANCE

BELIEFS AND DIAGNOSTIC CONTROL SYSTEMS AS LEVERS TO (RE) PRIORITISE CRITICAL SUCCESS FACTORS AT MIDDLE MANAGER LEVER

PATRICIA MARTYN¹, BREDÁ SWEENEY², ANNE LILLIS³

¹NUI GALWAY, IRELAND. ²NATIONAL UNIVERSITY OF IRELAND, GALWAY, IRELAND. ³UNIVERSITY OF MELBOURNE, AUSTRALIA

MAPS.11 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR ANGELO DITILLO

ZOOM HOST: CARLY MOULANG

MANAGING ATTENTION WITH ACCOUNTING INFORMATION: A CONFIGURATIONAL PERSPECTIVE ON TRANSPARENCY

STEFAN EDLINGER-BACH

VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA

CONTROLLER'S ROLE AMBIGUITY AND WORK-RELATED OUTCOMES: EXPLORING THE INFLUENCE OF USING PERFORMANCE MEASUREMENT SYSTEMS

IRENE ELEONORA LISI, ANTONELLA CIFALINÒ, MARCO GIOVANNI RIZZO, STEFANO BARALDI

UNIVERSITÀ CATTOLICA DEL SACRO CUORE, ITALY

BUSINESS STRATEGY AND FINANCIAL OPAQUE

MIN-JENG SHIUE¹, CHIAWEI CHIN²

¹NATIONAL TAIPEI UNIVERSITY, TAIWAN. ²NATIONAL TAIPEI UNIVERSITY, TAIWAN

MARF.11 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR MAËL SCHNEGG

BLOCKCHAIN AS A CONTROL MECHANISM OF INTER-ORGANIZATIONAL RELATIONSHIPS: MANAGING ECOSYSTEMS IN A BUSINESS CONTEXT

ANDREA DELLO SBARBA¹, ANGELO DITILLO²

¹UNIVERSITY OF PISA, ITALY. ²UNIVERSITÀ BOCCONI, ITALY

THE DUALITY OF INTRA- AND INTER-FIRM CONTROL: EFFECTS ON ROLE CONFLICT AND ROLE AMBIGUITY OF BOUNDARY SPANNER

KEISUKE OURA

RITSUMEIKAN UNIVERSITY, JAPAN

FOSTERING ECO-INNOVATION: THE CRUCIAL ROLE OF MANAGEMENT CONTROLS

THOMAS W. GUENTHER, VALERIA KNELS, MARC JANKA

TECHNISCHE UNIVERSITÄT DRESDEN, GERMANY

DOES NATIONAL CULTURE IMPACT MANAGEMENT ACCOUNTING? A STRUCTURED LITERATURE REVIEW

MICHAEL KUTTNER¹, CHRISTINE MITTER², CHRISTINE DULLER³, TANJA MARTINA FELLNER¹

¹JOHANNES KEPLER UNIVERSITY/INSTITUTE OF MANAGEMENT CONTROL & CONSULTING, AUSTRIA. ²SALZBURG UNIVERSITY OF APPLIED SCIENCES/BUSINESS SCHOOL/DEPARTMENT OF MANAGEMENT ACCOUNTING AND FINANCE, AUSTRIA. ³JOHANNES KEPLER UNIVERSITY/INSTITUTE OF APPLIED STATISTICS, AUSTRIA

PSRF.04 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK PUBLIC SECTOR ACCOUNTING AND NOT-FOR-PROFIT ACCOUNTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR FRANCISCO BASTIDA

SUPPORTIVE LEADERSHIP AND JOB SATISFACTION AT THE EUROPEAN COURT OF AUDITORS

DANIELA ARGENTO¹, TIMUR UMAN², GIUSEPPE GROSSI³, GIORGIA MATTEI⁴

¹KRISTIANSTAD UNIVERSITY, SWEDEN. ²JÖNKÖPING UNIVERSITY, JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL, SWEDEN. ³KRISTIANSTAD UNIVERSITY, SWEDEN. ⁴ROMA TRE UNIVERSITY, ITALY

NPM IS DEAD, LONG LIVE NPM.

HAIDER SHAH¹, ALI MALIK²

¹UNIVERSITY OF HERTFORDSHIRE, U.K. ²QFBA-NORTHUMBRIA UNIVERSITY, QATAR

BUDGET ALLOCATION ON CAPITAL EXPENDITURE AND THE ACCELERATION OF HUMAN DEVELOPMENT

ALDIENA FADHILA

GADJAH MADA UNIVERSITY, INDONESIA

ORGANIZATIONAL IDENTITY, FIXED CONTRACT, AND FINANCIAL PERFORMANCE IN LOCAL GOVERNMENTS: THEORY AND EVIDENCE

MAKOTO KUROKI¹, TOSHIKI WAKABAYASHI²

¹YOKOHAMA CITY UNIVERSITY, JAPAN. ²SOPHIA UNIVERSITY, JAPAN

SEEPSD.05 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR GIOVANNA MICHELON

ZOOM HOST: FRANK SCHIEMANN

DISCUSSANTS: THERESA SPANDEL, GAIA MELLONI

OVER-INVESTMENT IN THE ENVIRONMENTAL, SOCIAL, AND GOVERNANCE PILLAR: IS THERE A COST OF BEING TOO SUSTAINABLE?

FLORIAN HABERMANN

CATHOLIC UNIVERSITY EICHSTÄTT-INGOLSTADT, GERMANY

A GOVERNANCE APPROACH TO SOCIAL MEDIA ENGAGEMENT IN SOCIAL ENTERPRISES

CHAOYUAN SHE¹, GIOVANNA MICHELON²

¹UNIVERSITY OF ESSEX, U.K. ²UNIVERSITY OF BRISTOL, UNITED KINGDOM

SEERF.05 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR LINA DAGILIENĖ

THE QUALITY OF NON-FINANCIAL INFORMATION DISCLOSURE. A REVIEW OF THE ACADEMIC LITERATURE

SIMONA FIANDRINO¹, FABIO RIZZATO¹, DONATELLA BUSO¹, ALAIN DEVALLE²

¹DEPARTMENT OF MANAGEMENT, UNIVERSITY OF TURIN, ITALY. ²DEPARTMENT OF ECONOMIC SOCIAL MATHEMATICAL AND STATISTICAL SCIENCES, UNIVERSITY OF TURIN, ITALY

MANAGERIAL COMMITMENT TO INTEGRATED THINKING: EFFECTS ON CORPORATE PERFORMANCE AND CORPORATE REPORTING QUALITY

DANIEL REIMSBACH¹, GEERT BRAAM²

¹RADBOUD UNIVERSITY, NETHERLANDS. ²RADBOUD UNIVERSITY, NETHERLANDS

A FRAMEWORK FOR EVALUATING CORPORATE SOCIAL RESPONSIBILITY COMMUNICATION OUTPUT IN TODAY'S NETWORKED SOCIETY

ANNE MARIE WARD, JUDITH WYLIE

ULSTER UNIVERSITY, UNITED KINGDOM

RESPONSIBLE BUSINESS AND SOCIAL MEDIA: TRUST BUILDING CSR COMMUNICATION ON TWITTER

EWELINA ZARZYCKA¹, JOANNA KRASODOMSKA², DOROTA DOBIJA³, WOJCIECH GRABOWSKI¹, DARIUSZ JEMIELNIAK⁴

¹UNIVERSITY OF LODZ, POLAND. ²CRACOW UNIVERSITY OF ECONOMICS, POLAND.

³KOZMINSKI UNIVERSITY, POLAND. ⁴KOZMINSKI UNIVERSITY, POLAND

BOARD CHARACTERISTICS AND CSR REPORTING QUALITY

ROB JACOBS¹, MARTIJN ZOET², HAROLD HASSINK¹

¹MAASTRICHT UNIVERSITY, NETHERLANDS. ²ZUYD UNIVERSITY OF APPLIED SCIENCES, NETHERLANDS

SEERF.06 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR MARCO GIULIANI

EFFECT OF CSR INFORMATION PRESENTATION ORDER ON STAKEHOLDER DECISION-MAKING

DENNIS D FEHRENBACHER¹, NAOMI SODERSTROM²

¹MONASH UNIVERSITY, AUSTRALIA. ²MELBOURNE UNIVERSITY / MELBOURNE BUSINESS SCHOOL, AUSTRALIA

CORPORATE SUSTAINABILITY COMMITTEE AND ITS RELATION TO CORPORATE SUSTAINABILITY PERFORMANCE

ZHONGTIAN LI¹, JING JIA², ELLIE (LARELLE) CHAPPLE³

¹QUEENSLAND UNIVERSITY OF TECHNOLOGY, AUSTRALIA. ²UNIVERSITY OF TASMANIA, AUSTRALIA. ³QUEENSLAND UNIVERSITY OF TECHNOLOGY, AUSTRALIA

THE IMPACT OF CSR REPORTING ON THE PERFORMANCE OF RUSSIAN AND DUTCH COMPANIES

OLGA VOLKOVA¹, ANASTASIA KUZNETSOVA²

¹NATIONAL RESEARCH UNIVERSITY HIGHER SCHOOL OF ECONOMICS, RUSSIA. ²NATIONAL RESEARCH UNIVERSITY HIGHER SCHOOL OF ECONOMICS, RUSSIAN FEDERATION

THE COMBINED IMPACTS OF CSR DISCLOSURES ON EXTERNAL FINANCING: EVIDENCE FROM CHINA

JIE TIAN¹, HWA-HSIEN HSU², CAROL ADAMS³

¹DURHAM UNIVERSITY, U.K. ²UNIVERSITY OF DURHAM, UNITED KINGDOM. ³DURHAM UNIVERSITY, UNITED KINGDOM

SHARE PLEDGING AND ENVIRONMENTAL INVESTMENT: EVIDENCE FROM CHINA

LE LUO¹, YANKUN ZHOU², TAIJIE TANG³

¹MACQUARIE UNIVERSITY, AUSTRALIA. ²RENMIN UNIVERSITY OF CHINA, CHINA. ³PEKING UNIVERSITY, CHINA

TXPSD.04 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK TAXATION

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR DANIEL KLEIN

ZOOM HOST: SASKIA KOHLHASE

DISCUSSANTS: MILDA TYLAITE, JESSE VAN DER GEEST

THE RELATION BETWEEN TAX RATES, TARIFFS, AND TRANSFER PRICING COMPONENTS

SASKIA KOHLHASE¹, JACCO WIELHOUSER²

¹ERASMUS UNIVERSITY ROTTERDAM, NETHERLANDS. ²VRIJE UNIVERSITEIT AMSTERDAM, NETHERLANDS

THE EFFECT OF U.S. TAX REFORM ON FOREIGN ACQUISITIONS

HARALD J. AMBERGER¹, LESLIE ROBINSON²

¹VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA. ²DARMOOUTH COLLEGE, USA

TXPS.06 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK TAXATION

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR JENS MUELLER

CREDITOR RIGHTS, ENFORCEMENT, AND TAX AVOIDANCE

ANTONIO DE VITO¹, MARTIN JACOB²

¹IE BUSINESS SCHOOL, IE UNIVERSITY, SPAIN. ²WHU - OTTO BEISHEIM, GERMANY

DETERMINANTS OF LENDING MONEY BY NON-FINANCIAL FIRMS: WHAT CAN WE LEARN FROM POLAND?

ANNA BIAŁEK-JAWORSKA¹, ROBERT FAFF², DOMINIKA GADOWSKA-DOS SANTOS³,
KATARZYNA TRZPIOŁA³

¹UNIVERSITY OF WARSAW, POLAND. ²UQ BUSINESS SCHOOL, AUSTRALIA. ³UNIVERSITY OF WARSAW, POLAND

TAX DEPARTMENT STRUCTURE AND TAX AVOIDANCE

HENNING GIESE, REINALD KOCH

CATHOLIC UNIVERSITY OF EICHSTAETT-INGOLSTADT, GERMANY

AURF.10 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK AUDITING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR DEJU ZHANG

ZOOM HOST: SANDRO BRUNELLI

COST OF DEBT FOR PRIVATE FIRMS REVISITED: AUDIT DOES NOT ALWAYS REDUCE IT

RISTE ICHEV¹, ALJOSA VALENTINCIC², URSKA KOSI³, JERNEJ KOREN⁴, KATARINA SITAR SUSTAR⁵

¹UNIVERSITY OF LJUBLJANA, SLOVENIA. ²LJUBLJANA UNIVERSITY, SLOVENIA. ³PADERBORN UNIVERSITY, GERMANY. ⁴BANK ASSET MANAGEMENT COMPANY, SLOVENIA. ⁵UNIVERSITY OF LJUBLJANA, SLOVENIA

AUDITOR CHANGE AND COST OF DEBT IN DIFFERENT INSTITUTIONAL SETTINGS

MARGARITA MEJÍA-LIKOSOVA¹, TOBIAS SVANSTRÖM²

¹UNIVERSITY OF TUEBINGEN, GERMANY. ²UMEA UNIVERSITY, SWEDEN

AUDITOR'S GOING CONCERN MODIFICATIONS AND ITS SHADOWS: THE UNDERREACTION OF ITALIAN INVESTORS

SANDRO BRUNELLI¹, CHIARA CARLINO¹, FRANCESCO VENUTI², THOMAS NIEDERKOFER³

¹UNIVERSITY OF ROME TOR VERGATA - DEPARTMENT OF MANAGEMENT AND LAW, ITALY. ²ESCP BUSINESS SCHOOL, ITALY. ³RADBOD UNIVERSITY, NETHERLANDS

THE VALUE OF AUDITING FOR PRIVATE FIRMS' COST OF DEBT

VLAD-ANDREI PORUMB¹, ION ANGHEL², SIMONA RUSANESCU¹, YASEMIN KARAIBRAHIMOGLU³

¹UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS, NETHERLANDS. ²BUCHAREST ACADEMY OF ECONOMIC STUDIES, ROMANIA. ³UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS, NETHERLANDS

THE SMALL AUDIT PROFESSION IN THE GREAT SHADOW OF COVID 19 - THE CASE OF THE REPUBLIC OF NORTH MACEDONIA

ZORICA BOZHINOVSKA LAZAREVSKA¹, MARINA TRPESKA², ATANASKO ATANASOVSKI², IVAN DIONISIJEV²

¹SS. CYRIL AND METHODIUS UNIVERSITY, MACEDONIA (FYROM). ²UNIVERSITY SS. CYRIL AND METHODIUS, FACULTY OF ECONOMICS, SKOPJE, MACEDONIA

FAPSD.04 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR BIANCA BEYER

DISCUSSANTS: SARA LONGO, BAPTISTE COLAS

TRADES BY INSIDERS AND THE INFORMATIVENESS OF EARNINGS ANNOUNCEMENTS

JULIO ALBERTO CREGO, JASMIN GIDER

TILBURG UNIVERSITY, NETHERLANDS

FAPS.14 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR ARNT VERRIEST

HOW ASYMMETRIC COST BEHAVIOR RELATES TO PAYOUT POLICY

ROMAN SCHICK¹, CARSTEN HOMBURG², ANDRÉ HOPPE¹

¹UNIVERSITY OF COLOGNE, GERMANY. ²UNIVERSITY OF COLOGNE, GERMANY

DOES LOCAL INFORMATION MATTER TO MANAGERS? EVIDENCE FROM THE REGIONAL NEWSPAPER INDUSTRY

JUNQI LIU

ESSEC BUSINESS SCHOOL, FRANCE

DO FINANCIAL INVESTMENT DECISIONS AFFECT INDIVIDUALS' NON-FINANCIAL DECISIONS?

SARAH KROECHERT¹, DAN AMIRAM², JUSTIN CHIRCOP³

¹LANCASTER UNIVERSITY, UNITED KINGDOM. ²TEL AVIV UNIVERSITY, ISRAEL. ³LANCASTER UNIVERSITY, MANAGEMENT SCHOOL, UNITED KINGDOM

FARF.08 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR ALFREDA SAPKAUSKIENE

ENTREPRENEURS' INNOVATION MANAGEMENT DECISION PROCESS: A MATTER OF KNOWLEDGE SHARING IN SMES

MARITA BLOMKVIST¹, JEANETH MADELEINE JOHANSSON², WAYMOND RODGERS³

¹GÖTEBORGS UNIVERSITET, SWEDEN. ²HALMSTAD UNIVERSITY, SWEDEN. ³HULL UNIVERSITY / HULL UNIVERSITY BUSINESS SCHOOL, U.K.

FOREIGN CONTROL AND SUBSIDIARY FINANCIAL PERFORMANCE

SIMONA RUSANESCU¹, BELEN GILL DE ALBORNOZ NOGUER², JOSÉ ANTÓNIO MOREIRA³

¹UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS, NETHERLANDS. ²CASTELLO JAUNE 1 UNIVERSITY, SPAIN. ³UNIVERSIDADE DO PORTO, PORTUGAL

THE EFFECTS OF OWNERSHIP STRUCTURE ON BUSINESS GROUPS' FINANCING DECISIONS

SUHEE KIM

THE UNIVERSITY OF EDINBURGH, UNITED KINGDOM

ANALYSIS OF SMES DISTRESS AND REORGANIZATION IN EUROPE USING PDFR: CONVERGENCE OF FINANCIAL FACTORS BY COUNTRY AND SECTOR

MARIA T. TASCÓN¹, ERKKI K. LAITINEN², FRANCISCO J. CASTAÑO¹, PAULA CASTRO¹, ANNUKKA JOKIPII³

¹UNIVERSIDAD DE LEÓN, SPAIN. ²UNIVERSITY OF VAASA, FINLAND. ³UNIVERSITY OF VAASA, FINLAND

TARGET-FIRM CONSERVATIVE ACCOUNTING AND TAKEOVER PREMIUM

HASSAN YASSIN ELGENDI¹, SAEED AKBAR¹, MOHAMED KHALIL²

¹THE UNIVERSITY OF BRADFORD, UNITED KINGDOM. ²THE UNIVERSITY OF HULL, UNITED KINGDOM

FRPSD.15 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR TOBIAS WITTER

DISCUSSANTS: CHRISTIAN LAUX, ULRICH SCHÄFER

CAN YOU TRUST THE BLOCKCHAIN? THE (LIMITED) POWER OF PEER-TO-PEER NETWORKS FOR INFORMATION PROVISION

BENEDIKT FRANKE¹, QI GAO², ANDRÉ STENZEL²

¹SKEMA BUSINESS SCHOOL, FRANCE. ²UNIVERSITY OF MANNHEIM, GERMANY

THE ADVERSE EFFECT OF MARKET DISCIPLINE ON BANK LEVERAGE AND RISK

PHILIPP KÖNIG¹, CHRISTIAN LAUX², DAVID POTHIER³

¹DEUTSCHE BUNDESBANK, RESEARCH CENTRE, GERMANY. ²VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA. ³UNIVERSITY OF VIENNA, AUSTRIA

FRPS.20 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR PAWEL BILINSKI

ZOOM HOST: HONG TRANG DAO

DO ONLINE FINANCIAL REPORTS ACTUALLY IMPROVE THE INFORMATION ENVIRONMENT? – AN EMPIRICAL INVESTIGATION OF EUROPEAN LISTED FIRMS

HENDRIK PIEPER, PHILIPP OTTENSTEIN, HENNING ZÜLCH

HHL LEIPZIG GRADUATE SCHOOL OF MANAGEMENT, GERMANY

NEWS ORDERING THEORY AND HIGH-ABILITY MANAGER'S PREFERENCE FOR SLOWER BAD NEWS DISCLOSURE: EVIDENCE FROM CONDITIONAL ACCOUNTING CONSERVATISM

SHUO WANG¹, SHIV MUKHERJEE², MUSTAFA REHA OKUR³

¹UNIVERSITY OF GRONINGEN, NETHERLANDS. ²UNIVERSITY OF GRONINGEN, NETHERLANDS.

³YASAR UNIVERSITY, TURKEY

THE EFFECT OF FREQUENT FINANCIAL REPORTING ON CORPORATE SOCIAL PERFORMANCE

ARNE LESSENICH

MUENSTER UNIVERSITY, GERMANY

FRPS.21 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR HESHAM BASSYOUNY

ZOOM HOST: RIMONA PALAS

ACCOUNTING FOR UNCERTAINTY: AN APPLICATION OF BAYESIAN METHODS TO ACCRUALS MODELS

HARM SCHÜTT¹, MATTHIAS BREUER²

¹TILBURG UNIVERSITY, NETHERLANDS. ²COLUMBIA UNIVERSITY, UNITED STATES

COMPETITIVE STRENGTH, INFORMATIONAL HERD BEHAVIOR AND VOLUNTARY DISCLOSURE

MANUEL NUNEZ¹, GILBERTO MARQUEZ-ILLESCAS²

¹CARLOS III UNIVERSITY MADRID, SPAIN. ²UNIVERSITY OF RHODE ISLAND, UNITED STATES

THE EFFECT OF CLASSIFICATION SHIFTING ON FIRM SUCCESS

SERAINA ANAGNOSTOPOULOU¹, DIMITRIOS GOUNOPOULOS², KAMRAN MALIKOV³, HANG PHAM³

¹UNIVERSITY OF PIRAEUS, GREECE. ²UNIVERSITY OF BATH, UNITED KINGDOM. ³UNIVERSITY OF ESSEX, UNITED KINGDOM

FRPS.22 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR YU-LIN HSU

DOES DISASTER RISK RELATE TO BANKS' LOAN LOSS PROVISION ESTIMATES?

LORENZO DAL MASO¹, KIRIDARAN KANAGARETNAM², GERALD J. LOBO³, FRANCESCO MAZZI⁴

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THE PRICING OF ACQUIRED INTANGIBLES

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GVPSD.06 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR CRISTINA GRANDE HERRERA

DISCUSSANTS: ANDREAS JANSSON, AMADEUS BACH

BIASED EXECUTIVES

MENGHAN ZHU¹, AHMED TAHOUN², LAURENCE VAN LENT³

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MULTIDIMENSIONAL OVERCONFIDENCE AND CEO PAY DURATION

YANLING GUAN¹, JUNQI LIU², DAPHNE LUI²

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TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR GRZEGORZ TROJANOWSKI

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ELISABETH ALBERTINI¹, FABIENNE BERGER-REMY², LAURENCE MORGANA³, ELISABETH WALLISER⁴

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PATRICK VELTE

LEUPHANA UNIVERSITY OF LUENEBURG, GERMANY

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RIM KHEMIRI¹, NADIA BEN FARHAT-TOUMI², YOSRA MAKNI-FOURATI³

¹UNIVERSITÉ POLYTECHNIQUE HAUTS-DE-FRANCE, FRANCE. ²UNIVERSITY EVRY-PARIS-SACLAY/IUT, FRANCE. ³FACULTY OF ECONOMICS AND MANAGEMENT OF SFAX, TUNISIA

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INSTITUTO UNIVERSITÁRIO DE LISBOA (ISCTE-IUL), LISBON, PORTUGAL, PORTUGAL

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GABRIEL DE LA FUENTE, PILAR VELASCO

UNIVERSITY OF VALLADOLID, SPAIN

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SESSION CHAIR DARREN JUBB

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LÚCIA LIMA RODRIGUES¹, RUSSELL JAMES CRAIG²

¹UNIVERSITY OF MINHO, PORTUGAL. ²DURHAM UNIVERSITY, UNITED KINGDOM

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DR KAREN MCBRIDE

UNIVERSITY OF PORTSMOUTH, U.K.

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CECÍLIA MARIA DUARTE¹, MIGUEL CAÇOILLO GONÇALVES², CRISTINA GÓIS²

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JAN FRIEDRICH¹, TESSA CAROLIN KUNKEL¹, MATTHIAS THIEMANN²

¹GOETHE UNIVERSITY FRANKFURT, GERMANY. ²SCIENCES PO, FRANCE

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DAMIEN LAMBERT¹, BERNARD LECA², CHRISTELLE RICHARD²

¹MONASH UNIVERSITY, AUSTRALIA. ²ESSEC BUSINESS SCHOOL, FRANCE

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¹UNIVERSITY OF LODZ, FACULTY OF MANAGEMENT, POLAND. ²UNIVERSITY OF AGDER, NORWAY. ³LODZ UNIVERSITY, POLAND

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CHRISTIAN NIELSEN¹, LORENZO SIMONI², FRANCESCO GIUNTA³, LAURA BINI⁴

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DOMINIC DETZEN¹, LUKAS LOEHLEIN²

¹VU UNIVERSITY AMSTERDAM, NETHERLANDS. ²WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT, GERMANY

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BERNARD LECA¹, AZIZA LAGUECIR²

¹ESSEC BUSINESS SCHOOL, FRANCE. ²IESEG SCHOOL OF MANAGEMENT, FRANCE

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TRACK ACCOUNTING AND INFORMATION SYSTEMS

SESSION TYPE PARALLEL SESSIONS

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THOMAS MÜLLNER¹, MATTHIAS MÜLLNER²

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TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR CHRISTOPH FEICHTER

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¹THE UNIVERSITY OF QUEENSLAND, AUSTRALIA. ²UNIVERSITY COLLEGE EFFECTUS, COLLEGE FOR FINANCE AND LAW, ZAGREB, CROATIA. ³UNIVERSITY OF LJUBLJANA, SLOVENIA

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OLENA MAVROPULO¹, JANA OEHMICHEN², MARC STEFFEN RAPP³

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SANDER VAN TRIEST¹, CHRISTOPHER WILLIAMS²

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ULIANA GOTTLIEB

THE SWEDISH UNIVERSITY OF AGRICULTURAL SCIENCES, SWEDEN

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FELIX FRITSCH¹, MATTHIAS MAHLENDORF¹, UTZ SCHAEFFER²

¹FRANKFURT SCHOOL OF FINANCE AND MANAGEMENT, GERMANY. ²WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT, GERMANY

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TRACK PUBLIC SECTOR ACCOUNTING AND NOT-FOR-PROFIT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

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MARCO BISOGNO¹, BEATRIZ CUADRADO-BALLESTEROS²

¹UNIVERSITY OF SALERNO, ITALY. ²UNIVERSITY OF SALAMANCA, SPAIN

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TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

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CHRISTOPH ENDENICH¹, ANDREEA MORARU-ARFIRE², ROUVEN TRAPP³

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TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR EVEN FALLAN

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ANA LICERÁN-GUTIÉRREZ, CRISTINA ORTEGA-RODRÍGUEZ, ANTONIO LUIS MORENO
ALBARRACÍN, ÁLVARO LABELLA, LUIS MARTÍNEZ

UNIVERSITY OF JAÉN, SPAIN

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LINA DAGILIENE¹, TOOMAS HALDMA², VIKTORIJA VARANI³, KERTU LAATS⁴, JUDITH
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LITHUANIA. ⁴UNIVERSITY OF TARTU, ESTONIA. ⁵HOCHSCHULE HAMM-LIPPSTADT, GERMANY.
⁶LATVIA UNIVERSITY, LATVIA

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ŁUKASZ NORBERT MATUSZAK, EWA RÓŻAŃSKA

POZNAN UNIVERSITY OF ECONOMICS AND BUSINESS/INSTITUTE OF ACCOUNTING AND
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JESÚS MAURICIO FLÓREZ-PARRA¹, MARIA VICTORIA LÓPEZ PÉREZ¹, RAQUEL GARDE-
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Dr. IGOR PERECHUDA

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EMILIANO RUIZ BARBADILLO¹, JENNIFER MARTINEZ FERRERO²

¹UNIVERSITY OF CÁDIZ, SPAIN. ²UNIVERSITY OF SALAMANCA, SPAIN

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JAN MICHALAK

LODZ UNIVERSITY, POLAND

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OLGA GOLUBEVA

STOCKHOLM BUSINESS SCHOOL STOCKHOLM UNIVERSITY, SWEDEN

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TRACK TAXATION

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR PANAGIOTIS KARAVITIS

DISCUSSANTS: PETER BROK, LISA HILLMANN

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ARNDT WEINRICH¹, JENS MUELLER²

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TAX AVOIDANCE OPPORTUNITIES AND LABOR

PETER BROK¹, MIKAEL HOMANEN²

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SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR YUCHEN WU

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VELIA GABRIELLA CENCIARELLI¹, GIULIO GRECO², ALESSANDRO GABRIELLI²

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DOMENICO CAMPA¹, GIANLUCA GINESTI², ALESSANDRA ALLINI², RAFFAELA CASCIELLO³

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ERIK GJYMSHANA, ANNELIES ROGGEMAN, ISABELLE VERLEYEN

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DE INÉS ANTÓN	Omar	AUPS.03
DE LA PARRA	Daniela	FRPSD.02
DE MAEYER	Imke	MARF.06
DE MOURA	Andre	FRPS.03
DE RIJCK	Pieter	ISPSD.01
DE SOUZA	Rodrigo	MARF.01
DE VITO	Antonio	TXPS.06
DELLO SBARBA	Andrea	MARF.11
DENG	Xin	FARF.05
DERICHS	David	FRRF.03
DETZEN	Dominic	ICRF.03
DEWAELE	Liliana	MAPS.04
DI FABIO	Costanza	SEEPS.03
DI MEO	Fabrizio	GVRF.03
DING	Wenhong	FRRF.01
DONG	Minyue	FRRF.09
DONG	Ting	AUPS.09
DREYER	Florian Alexander	FRPS.06
DUARTE	Cecília	HIRF.02
DUFURRENA	Seamus	SEEPSD.02
DWYER	Karen-Ann	AURF.03
DYBTSYNA	Elena	SEEPSD.03
EBERHARTINGER	Eva	TXPS.04

EDGAR	Victoria	ICRF.02
EDLINGER-BACH	Stefan	MAPS.11
EICHFELDER	Sebastian	TXPS.04
EL DIRI	Malek	FRRF.11
ELAMER	Ahmed	AURF.01
ELEMES	Anastasios	AUPSD.04
ELFERS	Ferdinand	FAPS.13
ELGENDI	Hassan	FARF.08
ELS	Karoline	FRPS.08
ELSAIED	Nader	EDRF.03
ENDENICH	Christoph	MAPSD.05
ERINC	Mert	AUPSD.01
ERKENS	Michael	GVRF.01
ERNSTBERGER	Juergen	FRPSD.08
ERTAN	Aytekin	FRPSD.01
ESPINOSA-PIKE	Marcela	AURF.04
EVERAERT	Patricia	EDPS.02
FABRIZI	Michele	FAPS.06
FADHILA	Aldiena	PSRF.04
FAN	Hanlu	SEERF.01
FAN	Lyu	TXPS.05
FAN	Manyi	AURF.05
FARGHER	Neil	FARF.03
FAVERE-MARCHESI	Michael	AURF.03
FEHRENBACHER	Dennis	SEERF.06
FEICHTER	Christoph	MARF.01
FELDMANN	Marc	ICPSD.01
FERRAMOSCA	Silvia	TXRF.02
FERREIRA	Leonor	FRPS.07
FIANDRINO	Simona	SEERF.05
FILIP	Andrei	FARF.01
FIRK	Sebastian	GVPS.08
FLEER	Sebastian	ICPS.06
FLINKMAN	Arja	MAPS.06
FLÓREZ-PARRA	Jesús Mauricio	SEERF.07
FLORIN SAMUELSSON	Emilia	GVPS.06
FLOROPOULOS	Nikolaos	FAPS.04
FLYNN	Antoinette	GVRF.01
FRANKE	Benedikt	FRPSD.15
FRENDY	Frendy	AUPS.08
FRITSCH	Felix	MAPS.13
FUJINO	Masafumi	PSRF01
FUJIYAMA	Keishi	FRRF.06
GALLHOFER	Sonja	ICRF.02
GAO	Xin	FARF.04

GARANINA	Tatiana	FRRF.05
GARCIA-MECA	Emma	FRRF.02
GASTONE	Laura-Maria	FRRF.08
GEORGIU	Nadine	GVPSD.04
GERKEN	Fynn	FRRF.08
GERON	Cecília	ISRF.02
GERWING	Tobias	SEEPSD.01
GHIO	Alessandro	SEEPSD.02
GHITA	Razvan	MAPS.04
GIBBS	Ruth	MARF.05
GIESE	Henning	TXPS.06
GINER	Begona	FRRF.06
GIORGINO	Maria Cleofe	HIPSD.01
GIOSI	Pierluigi	FARF.05
GIULIANI	Marco	SEERF.04
GJYMSHANA	Erik	TXRF.05
GLACHTSIU	Petroula	FAPS.08
GLAVAN	Silviu Ionut	FRPS.01
GOGAR	Apoorv	FRPS.13
GOLD	Anna	AUPS.07
GOLUBEVA	Olga	SEERF.08
GÓMEZ CONDE	Jacobo	MAPSD.04
GOMEZ RUIZ	Laura	ICRF.01
GONCHAROV	Igor	FRPS.16
GORE	Angela	PSPS.02
GOTTLIEB	Uliana	MAPS.13
GOUNOPOULOS	Dimitrios	FARF.06
GOYVAERTS	Dave	TXRF.02
GRAHN	Aline	FRPS.02
GRANA'	Fabrizio	ICPSD.01
GRANDE HERRERA	Cristina	FRPSD.09
GREGOR	Martin	GVPSD.01
GREY	Colette	FARF.01
GROSSI	Giuseppe	PSPSD.02
GROßKOPF	Ann-Kristin	FAPSD.02
GU	Ben	GVRF.06
GU	Junjian	GVRF.03
GU	Zhenjiang	FRPSD.06
GUASCH	Marti	MAPS.12
GUENTHER	Thomas W.	MARF.11
GUILLAMÓN	María-Dolores	PSPSD.01
GUILLAMON SAORIN	Encarna	FRPS.18
GULER	Ozan	GVPS.01
GUO	Qiang	AUPS.01
GUPTA	Gaurav	GVPS.02

GUVEN-USLU	Pinar	MAPS.03
HABERMANN	Florian	SEEPSD.05
HADJIGAVRIEL	Stavriana	AUPSD.03
HAJIKHANOV	Nijat	FRRF.05
HALL	Matthew	ICPSD.04
HANCU-BUDUI	Andreea	PSRF.02
HANSEN	James	AURF.06
HARDIES	Kris	AUPS.08
HARTEN	Clemens	MARF.07
HARTLIEB	Sven	MAPSD.06
HE	Guanming	FAPSD.04
HE	Huiyu	GVRF.02
HE	Rong	SEERF.01
HEGAZY	Mohamed	AURF.07
HEINZELMANN	Rafael	ICRF.03
HEMMINGS	Danial	FRRF.07
HENDERSON	B. Charlene	FRPS.03
HENDERSON	Darren	FRPS.13
HENNIG	Jan Christoph	GVRF.01
HERKENHOFF	Manuel	FRPS.10
HERRMANN	Fabienne	FRRF.15
HILLEBRANDT	Svenja	AURF.01
HILLMANN	Lisa	TXPS.02
HO	Yi-Cheng	TXRF.01
HOANG	Thi Hong Nhung	PSRF01
HÖGLUND	Henrik	MARF.09
HOLTMANN	Svea	TXRF.02
HOLZKNECHT	Simona	EDRF.01
HONG	Sunny	GVRF.07
HONKAMÄKI	Tuomas	AURF.02
HÖRNER	Sven	AUPS.04
HOU	Fangfang	FRPS.09
HSU	Sylvia	MARF.03
HSU	Wei	GVPS.06
HSU	Yu-Lin	FRPS.08
HUANG	Chao Hsin	AURF.09
HUANG	He	AUPSD.05
HUANG	Junqin	FRRF.15
HUANG	Lawrence (Hong)	FRPSD.13
HUBER	Christian	ICPS.05
HUMMEL	Katrin	FRRF.02
HURSTI	Kristian Juhana	FARF.07
IBRAHIM	Salma	FRPS.15
ICHEV	Riste	AURF.10
IONASCU	Mihaela	SEERF.03

ISTRATE	Costel	FRRF.07
JACOB	Martin	TXPS.02
JACOB	Martin	PhD Forum 2021
JACOBS	Rob	SEERF.05
JAN-HENDRIK	Meier	TXPS.03
JANSCHKE	Otto	MARF.07
JANSEN	Harald	TXRF.04
JANSSON	Andreas	HIRF.01
JENY	Anne	AURF.07
JERMIAS	Johnny	GVRF.01
JI	David Xudong	AURF.08
JIANG	Jinglin	FAPS.02
JIANG	Wanying	ISPSD.01
JIANG	Xu	FRPS.04
JIMENEZ ANDRADE	Jesus Rodolfo	FARF.02
JOHNSTON	Jamie	FRRF.03
JOHNSTON	Joseph	AURF.06
JUNNE	Jaromir	PSPSD.01
KABIR	Rezaul	GVRF.08
KACANSKI	Slobodan	AURF.08
KAJIWARA	Takehisa	MARF.06
KANBATY	Majid	SEEPS.09
KAPONS	Martin	FRPS.12
KAPSOCAVADIS	Konstantina	GVRF.08
KARAIBRAHIMOGLU	Yasemin	FRPS.08
KARAMPINIS	Nikolaos	TXRF.05
KARATZIMAS	Sotirios	PSPS.03
KASPERSKAYA	Yuliya	EDPSD.01
KASUKABE	Mitsunori	HIPS.01
KATO	Daichi	MARF.09
KATO	Tatsuhiko	PSRF.02
KATSIKAS	Epameinondas	MAPS.12
KE	Bin	FAPS.07
KEMSA	Dominik	MAPSD.01
KHEMIRI	Rim	GVRF.09
KHIZER	Abdul	FRRF.14
KIELTY	Patrick	FAPS.03
KIHN	Lili-Anne	MAPSD.08
KIM	Myung Sub	FRPS.14
KIM	Suhee	FARF.08
KIM-GINA	Jessica	FRPSD.11
KIMURA	Asako	SEERF.02
KIOSSE	Paraskevi Vicky	FAPS.11
KIRSCHENHEITER	Michael	FRPSD.10

KIRWAN	Collette	AUPS.01
KLEIN	Aleksandra	MAPSD.11
KLEIN	Daniel	TXPSD.03
KO	Chun-You	MAPSD.04
KOGA	Yuya	FRPSD.12
KOH	Wei Chern	FRRF.16
KOHLHASE	Saskia	TXPSD.04
KOOKE	Florian	AURF.05
KORZENIOWSKA	Dominika	ICRF.01
KRASODOMSKA	Joanna	SEEPS.10
KRASTEVA	Elica	FRRF.15
KRNETA	Nikolina	GVRF.03
KROECHERT	Sarah	FAPS.14
KRONENBERGER	Sebastian	AUPS.02
KUANG	Flora	GVPS.04
KUANG	Wenjun	FARF.04
KÜBEL	Julia	MAPS.07
KUIPER	Mariëtte	FAPS.01
KUMMER	Jan-Pelle	FRRF.15
KUNKEL	Tessa	ICPS.07
KUNZ	Jennifer	MARF.02
KUO	Jenn-Shyong	TXRF.01
KUROKI	Makoto	PSRF.04
KUSNADI	Yuanto	GVPS.07
KUTER	Mikhail	HIPS.02
KUTTER	Denny	FRPS.10
KUTTNER	Michael	MARF.11
LACHMANN	Maik	FAPS.01
ŁADA	Monika	GVRF.05
LAI	Alessandro	SEERF.04
LAI	Kam-Wah	AUPS.05
LAMPE	Jan Hendrik	MAPS.05
LAUN	Ute	SEEPSD.06
LAUX	Christian	FRPSD.15
LECA	Bernard	ICRF.03
LEE	Changhee	FARF.02
LEIDNER	Jacob Justus	GVPSD.03
LEITONIENE	Sviesa	PSRF01
LEJARD	Christophe	FRPSD.01
LEOFO	Romalani	AUPS.04
LESSENICH	Arne	FRPS.20
LEUNG	Edith	FRPS.15
LEUZ	Christian	GVPS.06
LEVI	Shai	FRRF.10
LI	Mingchen	SEEPS.02

LI	Reeyarn	FRPSD.11
LI	Rubing	TXRF.01
LI	Shaokun	FAPS.03
LI	Zezeng	FRRF.02
LI	Zhichao	FARF.01
LIAO	Youliang	AUPS.10
LIČEN	Mina	MAPSD.11
LICERÁN-GUTIÉRREZ	Ana	SEERF.07
LIM	Chu Yeong	FRRF.05
LIN	Chieh	FRPSD.03
LIN	Steve	FRPS.05
LINDERMÜLLER	David	PSPS.01
LING	Ran	AUPS.02
LISI	Irene	MAPS.11
LISS	Alexander	FRPS.22
LIU	Junqi	FAPS.14
LIU	Mengfan	FRRF.10
LIU	Ming	FRPSD.13
LIU	Yang	SEERF.01
LIZHU	Ma	MAPSD.06
LODH	Suman	FRRF.05
LOFTUS	Serena	MAPSD.07
LOIZIDES	George	FAPS.13
LONGO	Sara	FRRF.13
LOPES	Ana	GVRF.09
LOPEZ	Joe	FARF.06
LÓPEZ PÉREZ	Maria Victoria	SEERF.03
LORENZ	Johannes	TXPS.01
LOUKOPOULOS	Georgios	GVPS.07
LOURENÇO	Isabel	SEEPS.07
LOURENÇO	Sofia	AURF.09
LU	Jing	SEEPSD.04
LUBBERINK	Martien	FARF.03
LUI	Daphne	GVPSD.06
LUKAS	Christian	MAPS.09
LUNAWAT	Radhika	FRPS.12
LUONG	Thi Cam Tu	MARF.04
MA	Yan	MAPS.08
MADADIAN	Oveis	FARF.05
MADELAINE	Alexandre	FRRF.01
MAGERAKIS	Efstathios	GVRF.04
MAGNACCA	Fabio	MARF.01
MAGNANELLI	Barbara Sveva	GVRF.03
MAJERCZYK	Michael	MAPSD.02
MAJOR	Maria	MAPS.08

MAK	Chun Yu	FRRF.07
MAKAREM	Naser	FRPSD.07
MANSOURI	Sasan	FAPS.02
MAO	Yaping	FRPS.07
MARDJONO	Enny Susilowati	AURF.04
MARGOLIN	Maximilian	MARF.10
MARIN	Michael	TXPSD.01
MARKARIAN	Garen	GVPSD.05
MARQUES	Ana	SEEPS.09
MARTIN	Yoann	FARF.05
MARTINEZ	Sofia	GVPS.01
MARTINEZ FERRERO	Jennifer	SEERF.08
MARTYN	Patricia	MAPS.10
MASSELINK	Cardin	MAPS.05
MATEO-MARQUEZ	Antonio	SEEPS.03
MATOZZA	Felice	GVRF.04
MATTHAEI	Eva	TXRF.04
MATUSZAK	Łukasz	SEERF.07
MAURICE	Jonathan	MAPS.10
MAUSSEN	Sophie	MARF.09
MAYER	Maryse	TXRF.03
MAZURCZAK - MAK	Anna	EDRF.03
MCBRIDE	Karen	HIRF.02
MCGUIGAN	Nick	EDRF.02
MEJÍA-LIKOSOVA	Margarita	AURF.10
MENGISTU	Muhabie Mekonnen	FRPSD.06
MEQBEL	Rasmi	SEERF.08
MERTENS	Kai	MARF.03
METOKI	Takehiro	MARF.05
MEYER	Matthias	MARF.03
MICHALAK	Jan	SEERF.08
MIES	Michael	FRRF.12
MIIHKINEN	Antti	GVRF.02
MILLER	Fabienne	MAPSD.08
MOHRMANN	Ulf	AUPS.01
MOLDOVAN	Rucsandra	FRPS.14
MORAIS	Ana	AURF.08
MORARU-ARFIRE	Andreea	SEEPSD.06
MOULANG	Carly	MAPS.03
MUELLER	Maximilian	FRPS.15
MÜLLNER	Matthias	GVPS.03
MÜLLNER	Thomas	ISPS.01
MUSTIKARINI	Arizona	AURF.03
MWINTOME	Gordon	AUPS.11
MYLLYMÄKI	Emma-Riikka	AUPS.03

NAKANO	Masafumi	EDRF.03
NANDRAM	Kavita	SEERF.04
NAPPERT	Pier-Luc	MAPS.02
NASU	Vitor	EDRF.01
NATHAN	Siva	AURF.06
NAZARI	Jamal	SEEPS.08
NECHITA	Elena	FRRF.07
NEITZERT	Florian	FARF.06
NEUHIERL	Andreas	FAPS.03
NGUYEN	Ngoc Hung (Harry)	FRRF.04
NGUYEN	Tam	ISRF.02
NICOLIELLO	Mario	EDRF.02
NIEDERKOFER	Thomas	FRRF.10
NIELSEN	Christian	ICRF.03
NIEMANN	Rainer	TXPSD.02
NIEUW AMERONGEN	Niels	AURF.06
NIPPER	Marvin	SEEPS.07
NORBERG	Magnus	ISRF.02
NOWAK	Marta	EDRF.01
NUNEZ	Manuel	FRPS.21
OBERSON	Romain	FRPS.11
OEHLER	Christopher	FRRF.12
OELRICH	Sebastian	GVPS.09
OJALA	Hannu	TXRF.02
OLIVEIRA	Jonas	EDPSD.01
OPDECAM	Evelien	EDRF.04
ORTIZ	Marcelo	FARF.06
ORUJOV	Ayan	SEEPSD.01
OSECKI	Errol	AURF.06
OSTERMAIER	Andreas	MARF.02
OTOGAWA	Kazuhisa	FAPSD.03
OURA	Keisuke	MARF.11
OUYANG	Caiyue	FRPSD.10
OYADOMARI	José Carlos	MARF.08
PAANANEN	Mari	FRPSD.03
PABINGER	Daniel	ISRF.01
PAIVA	Inna	FRRF.02
PALADI	Irina	MARF.03
PALAS	Rimona	FRRF.11
PAN	Chaojung	GVRF.04
PAN	Zeping	FRPSD.14
PANDIT	Shailendra	FAPS.09
PAPA	Marco	FRRF.01
PAPAKHCHIAN	Armina	HIRF.01
PAPANASTASOPOULOS	Georgios	FARF.07

PARK	Gitae	FRPSD.04
PARK	Yoon Jin	PSPSD.02
PAULO	Edilson	FRRF.11
PAULUS	Alexander	FRPSD.04
PEIXINHO	Ruben	FRRF.04
PELGER	Christoph	FRPS.16
PELJHAN	Darja	MARF.07
PELUCIO GRECCO	Marta	FRRF.12
PENG	Xuan	GVRF.03
PEREIRA	John	FRRF.02
PEROTTI	Pietro	FRRF.13
PETERS	Christian	AUPS.07
PETERS-OLBRICH	Mareike	AUPS.05
PETRE	Silvia	FRRF.03
PETROU	Zacharias	FAPSD.01
PFLITSCH	Max	TXPSD.01
PICARD	Claire-France	ICPS.04
PIEPER	Hendrik	FRPS.20
PIERING	Lorenz	GVRF.08
PIERINI	Lucia	FRPS.17
PIGATTO	Giacomo	SEERF.02
PIMENTEL	Erica	ICPS.04
PIMENTEL	Rene Coppe	FARF.02
PIOCH	Thomas	SEEPS.02
PLÄHN	Jannick	MARF.02
POJE	Tamara	EDPS.01
PONTES DE CAMPOS-RASERA	Paula	FARF.02
PORUMB	Vlad-Andrei	FRPS.11
POWER	Sean	GVRF.05
PREUSS	Susanne	GVPS.02
PRICE	Richard	FAPS.10
PROCHAZKA	David	FRRF.08
PUASCHUNDER	Julia	GVRF.05
PUGLIESE	Amedeo	FRRF.09
QIANG	Wei	AURF.05
QUICK	Reiner	AURF.09
RAMASSA	Paola	FRRF.08
RANALDO	Simona	GVRF.06
RAPP	Marc Steffen	MAPS.12
RAUCCI	Domenico	MARF.05
RAUTER	Thomas	FRPS.13
REGGIANI	Francesco	FARF.07
REGIER	Matthias	GVPS.04
REIMSBACH	Daniel	SEERF.05
REISER	Christian	GVPS.08

REN	Helen	FAPS.12
RENES	Sander	EDRF.04
REZENDE	Amaury José	FARF.02
RICHARD	Chrystelle	ICPS.07
RIEPE	Jan	FRRF.09
RÍOS	Ana-María	PSRF.02
RIVAI	Faradillah	AURF.05
ROCCA	Laura	EDRF.01
RODRIGUES	Lúcia	HIRF.02
RØSOK	Kjell Ove	ICRF.02
ROSSIGNOLI	Francesca	FRPS.07
RUITER	Henk	MAPSD.03
RUSANESCU	Simona	FARF.08
SÁ	Cristina	TXRF.04
SAFAEI	Reyhaneh	TXRF.04
SAFY	Rhita	SEEPS.01
SAILER	Mariana	MAPS.02
SAINANI	Sushil	GVPS.10
SAITO	Yoshie	FRPS.11
SAKAWA	Hideaki	GVRF.04
SAMANI	Niuosha	AUPSD.05
SAMI	Heibatollah	AURF.02
SAMUEL	David M.P.	TXRF.03
SANDGREN	Mattias	GVRF.06
SANDU	Raluca	SEERF.04
SANDULESCU	Maria-Silvia	ICRF.02
SANGSTER	Alan	HIRF.01
SAPKOTA	Pradeep	TXPSD.03
SATI	Leila	TXRF.04
SAWANI	Assma	FRPS.05
SCHÄFER	Fabienne-Sophie	PSPS.02
SCHÄFER	Ulrich	FRPS.04
SCHAFHÄUTLE	Sandra	FAPSD.01
SCHAPER	Stefan	SEEPS.10
SCHAUPP	Daniel	MARF.08
SCHICK	Roman	FAPS.14
SCHIEMANN	Frank	SEEPS.02
SCHIEMER-HABERL	Vera	FRRF.12
SCHINDLER	Dirk	TXPSD.02
SCHMID	Sarah Beatrice	SEEPS.01
SCHMIDT	Martin	FAPS.01
SCHNEGG	Maël	ISRF.01
SCHNEIDER	Julia	MAPS.01
SCHÖNHART	Claudia	FRPS.10
SCHRAMM	Florian	SEEPS.03

SCHUBERT	Aileen	ICPSD.04
SCHÜTT	Harm	FRPS.21
SCHWAIGER	Nina	FRRF.01
SEEBECK	Andreas	ISPS.01
SEITZ	Jan	FARF.03
SEITZ	Morten Nicklas Bigler	FRPS.06
SETIA	Neelam	SEERF.04
SHAH	Haider	PSRF.04
SHANG	Zhe	MARF.06
SHAUKAT	Amama	GVRF.07
SHE	Chaoyuan	SEEPSD.05
SHENEMAN	Amy	AUPS.09
SHI	Wei	FRPS.17
SHI	Zhenyang	GVPS.04
SHUST	Efrat	MAPS.07
SHYU	Hawfeng	MAPS.09
SIANO	Federico	FAPS.10
SIDOROVA	Marina	HIRF.01
SIGEL	Alina Leonie	FRRF.04
SINHA	Vikash Kumar	GVPS.01
SIROIS	Louis-Philippe	AUPS.09
SLAPNICAR	Sergeja	MARF.04
SMOLARSKI	Jan	TXRF.03
SNOEI	Wilbert	AUPS.06
SOFILKANITSCH	Christian	FAPS.11
SONG	Michael	SEERF.03
SONG	Shiwon	FRPS.19
SONG	Xiaoyue	FRPS.09
SPADETTI	Cédric	FARF.01
SPANDEL	Theresa	SEEPS.05
SRAN	Gurpal	FRPSD.05
STACCHEZZINI	Riccardo	ICPS.03
STADLER	Christian	FRRF.06
STAINBANK	Lesley June	EDRF.02
STASZKIEWICZ	Piotr	AURF.01
STENHEIM	Tonny	FRRF.10
STICE	Derrald	FAPS.07
STICE	Joseph Han	FAPS.07
STOLOWY	Hervé	ICPSD.03
STONER	Greg	ICPS.04
STROM	Eva	SEERF.03
SUN	Ian Yiyuan	FRRF.01
SUN	Junqin	MARF.04
SUN	Lili	GVPS.03
SUNDGREN	Stefan	AUPS.04

SUNDKVIST	Charlotte	FRPSD.07
SUNDBIK	Dennis	MARF.09
SVANSTRÖM	Tobias	AUPS.05
ŚWIETLA	Katarzyna	EDRF.01
TAKEDA	Fumiko	GVPS.09
TANG	Taijie	SEERF.06
TAO	Lei	AURF.04
TASCON	Maria T.	FARF.08
TAUSSI	Thomas	ICPSD.03
THARAPOS	Meredith	EDRF.04
TIAN	Hui	FAPSD.03
TIAN	Jie	SEERF.06
TIETMEYER	Raphael	SEEPSD.04
TOURON	Philippe	AURF.01
TRAN	Van	MARF.10
TRIANAFYLLI	Androniki	GVRF.07
TRINH	Tri	TXRF.03
TSENG	Yi Jie	FRRF.14
TSITSIANIS	Nick	EDRF.02
TURZO	Teresa	SEEPS.08
TYLAITE	Milda	FRPS.02
ULFSTEN	Andreas	ISRF.01
UMAN	Timur	AURF.04
UYGUR	Saffet Aras	PSPS.01
VALLE RUIZ	Cinthia	TXPS.05
VAN DER GEEST	Jesse	TXRF.02
VAN DER HEIJDEN	Hans	EDRF.02
VAN DER MEULEN	Sofie	FARF.07
VAN SLOOTEN	Alexander	MAPS.03
VAN TRIEST	Sander	MAPS.13
VAN VEEN-DIRKS	Paula	MAPS.06
VAN ZYL	Warrick	FRRF.16
VAZQUEZ	Antonio B.	GVPSD.02
VEENMAN	David	FAPS.05
VELASCO	Pilar	GVRF.09
VELTE	Patrick	GVRF.09
VERGA MATOS	Pedro	AURF.02
VERMA	Shraddha	HIPS.02
VERRIEST	Arnt	FRPS.18
VERSCHAEVE	Mathilde	MAPSD.09
VIANA JR.	Dante	FRRF.11
VOELLER	Dennis	TXPS.01
VOERMANS	Elien	MARF.02
VOLKOVA	Olga	SEERF.06
VOSS	Barbara	ICPS.03

VOSSEBÜRGER	Robert	TXPS.03
VUKO	Tina	AURF.08
VYSOTSKAYA	Anna	EDRF.03
WABNEGG	Markus	MAPSD.02
WAKABAYASHI	Toshiaki	MAPS.09
WANG	Hui	FRPS.19
WANG	Lynn Linghuan	SEEPS.04
WANG	Shuo	FRPS.20
WANG	Teng-Shih	MAPS.10
WANG	Xiaowei	TXRF.01
WANG	Xinlu	FAPS.05
WARD	Anne Marie	SEERF.05
WARSAME	Hussein	TXRF.03
WEBER	Maximilian	MARF.01
WEE	Marvin	SEEPS.09
WEI	Yanlin	FARF.03
WEINRICH	Arndt	TXPSD.05
WEISBROD	Eric	FAPS.10
WEISKIRCHNER-MERTEN	Katrin	MAPSD.10
WELLS	Paul	EDPS.01
WEN	Jing	FRPSD.12
WIEDMAN	Elyashiv	FAPS.04
WINKELMANN	Sandra	MAPS.01
WONG	Raymond M. K.	AUPS.06
WONGSUNWAI	Wan	GVRF.07
WRIGHT	Sue	ICPS.06
WU	Shu-Hsing	FRRF.06
WU	Ting-Hsuan	FARF.04
WU	Xiaohua	FAPS.05
WU	Yuchen	TXPS.02
WULFF	Thorben	TXPS.05
XU	Bixia	FRRF.12
XU	Jiaman	FRPS.12
YANG	George	GVPS.09
YAO	Li	FRRF.03
YASUKATA	Kenji	MARF.09
YOON	Ben	AURF.03
YU	Chun-Chan	AUPS.06
YU	Dongning	MAPS.08
YU	Jaeyoon	AUPSD.02
ZACH	Tzachi	AUPSD.01
ZAMAN GROFF	Maja	SEERF.02
ZAMORE	Stephen	AURF.07
ZAN	Luca	PSRF.03
ZANG	Yoonseok	AUPS.11

ZARZYCKA	Ewelina	SEERF.05
ZHANG	Deju (James)	AUPSD06
ZHANG	Janus	FRPS.09
ZHANG	Junzi	GVPS.03
ZHANG	Lu	SEEPS.05
ZHANG	Xixi	TXRF.01
ZHANG	Yi	FRRF.16
ZHANG	Yue	GVPS.08
ZHANG	Zhifang	GVPS.02
ZHAO	Chang	FRRF.03
ZHAO	Qihong	FRRF.11
ZHENG	Lingyi	FRRF.13
ZHENG	Yue	ICPS.06
ZHOU	Stephen	GVPS.10
ZHU	Fengzhi	FRPSD.08
ZHU	Menghan	GVPSD.06
ZHU	Skye	AUPS.07
ZHUANG	Zili	MAPSD.10
ZISIS	Vasileios	MAPS.07
ZOLLER	Sandra	FRPS.01
ZOR	Ummugulsum	AURF.05
ZORIO-GRIMA	Ana	AURF.04
ZOU	Yuxia (Sarine)	FAPSD.02