



## European Accounting Association

EAA Annual Congress 2022

10 – 13 May 2022

Bergen, Norway

## PROGRAMME AND COLLECTED PAPERS

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Accounting and Information Systems (IS)

Management Accounting (MA)

Public Sector and Not-for-Profit Accounting (PSNP)

Social and Environmental Accounting, and Ethical Issues in Accounting (SEE)

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# CATEGORIES OF SCIENTIFIC PROGRAMME

## CATEGORY ABBREVIATIONS FOR PARALLEL SESSIONS AND RESEARCH FORA

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

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This book is also available in electronic format on the EAA website at:

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

Collected papers are accessible online from the EAA virtual platform.

[https://eaa2022.eaacongress.org/r/Programme\\_Outline](https://eaa2022.eaacongress.org/r/Programme_Outline)

## ORGANISERS' WELCOME

Dear EAA Members,

On behalf of the Local Organizing Committee (LOC), we would like to warmly welcome you to the EAA 2022 Congress in Bergen hosted by Norwegian School of Economics (NHH)!

After two years of covid- we finally can meet physically again! Listen, ask, engage, mingle, meet friends and colleagues over a cup of coffee, a lunch, a dinner, a drink, a stroll...

AND we offer you the city of Bergen- the gateway to the Fjords! Do not miss the opportunity to go sightseeing in the small, narrow streets, visit Bryggen, the top of mountain Fløyen or Ulriken, take a day trip to the fjords.

We are living an era of disruption, characterized by major and sometimes unexpected changes in many dimensions, from climate to health, from peace to war, social interactions to the way we learn and conduct scientific research. Our congress intends to be an occasion to reflect on such changes and learn how to make the most of them.

The congress will start at NHH, and then we move to downtown Bergen. We will have an opening speech by the CEO of the Norwegian sovereign fund showing how Norway became rich, but did not spoil the money. We have moved the opening speech and the Gala Dinner to Wednesday evening as a test- and want to have your response afterwards.

The opening session with awards will be followed by 9 symposia and 216 presentation sessions, including parallel sessions with discussion, regular parallel sessions and research fora, for a total of 685 presented papers. Also, 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 dinners as fantastic places like mount Ulriken, mount Fløyen, at Bryggen or on a fjord cruise! Or, take the Norway-in-a nutshell-trip on Saturday (or any other day). Book directly on the EAA conference pages.

We are deeply grateful to our sponsors for supporting this EAA Congress. A very special thank you to Baha Diyarov for his invaluable help, to all the members of the LOC, and all the congress participants who volunteered to help as discussants, session chairs, and room 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 Congress and look forward to meeting you all in person in (hopefully sunny) Bergen!

Finn Kinserdal

EAA 2022 Congress chair NHH Bergen

## PRESIDENT'S WELCOME

Dear Congress Delegates,

It is my pleasure to welcome you to the 44th Annual Congress of the European Accounting Association in the wonderful city of Bergen!

After almost three years from the last on-site congress in Paphos, we can finally meet again in person. Many things have happened since then, with the first EAA Virtual Congress and the launch of several new EAA initiatives. Thanks to these initiatives, our association is more lively than ever, and the high number of delegates attending this first in-person event since the start of the pandemic is a clear indicator of that.

More than 1,100 delegates from 49 different countries are attending this year Congress: 83% from Europe, 9.7% from North America, 1.7% from Australia/New Zealand, 3.8% from Asia and 1.8% from the rest of the world. Out of the total delegates, 27% are PhD students, a record percentage compared to past congresses. As per tradition, our young scholars will have the chance to attend the Ph.D. forum just before the official start of the congress (on May 11), a great opportunity for them to network and gain insights into academic accounting research, its challenges and opportunities. Also, a selected group of 40 PhD students will have the chance to present their projects and receive feedback from a distinguished faculty during the traditional Doctoral Colloquium that precedes the Congress (May 7-10), co-chaired by Joachim Gassen, Andrea Mennicken and Alexandra Van den Abbeele. The record number of 157 applications received this year for the DC is a great result and confirms the success of this well-consolidated EAA initiative.

This year congress features a very rich program. About 700 papers will be presented in parallel sessions and research fora. Out of those, more than 100 will have the chance to receive ad-hoc feedback in parallel sessions with discussant. Also, 9 symposia are planned, with panelists from academia, standard setting and practice invited to discuss the most up-to-date topics. This year, one of the most popular subjects for both presented papers and symposia is sustainability, a clear evidence of the desire and of the ability of the accounting scholars to contribute to the debate around this fundamental issue. The congress program is completed by a number of complementary activities, such as a Sustainable Futures Education Workshop, an IFRS Foundation Workshop and a Diversity Breakfast (check the detailed program for times and locations!).

I would like to express my gratitude to the Norwegian School of Economics and to the Local Organizing Committee that, under the leadership of Finn Kinserdal, made this Congress possible. The uncertainties and the many limitations that characterized the last few months made the organization of this year's congress particularly challenging. Many thanks also to the Standing Scientific Committee, chaired by Ileana Steccolini, to the Conference Committee, chaired by Caren Schelleman (and previously Matias Laine), and to the other EAA Committees (too many to list here!) who have contributed with their continuous effort and generous commitment to the success of the Congress. A very special thank you also to Baha Diyarov, the EAA Executive Secretary, for his invaluable help and his dedication to the EAA.

On a personal note, I would like to express my deepest gratitude to the members of the Management Committee, that I am honored to chair, and in particular to Thorsten Sellhorn, who is

ending his term as EAA Past President. It was a privilege and a pleasure for me to work with him during the last two years, surely among the most challenging for our association.

On behalf of the EAA, I would finally like to express my gratitude to all the sponsors and exhibitors for supporting this year's Congress: IMA, KPMG, Telenor, Den Norske Revisorforening, EFRAG, AIPCA-CIMA, Cengage, HubroEducation, Ideagen, NowPublishers, NRG Metrics, Wiley.

Before ending this message, allow me a final thought for our Ukrainian colleagues who cannot be with us this year. The EAA stands in solidarity with all the Ukrainian people who are being tragically affected by the war and are seeing their lives devastated by it. We hope that the attacks on their country will end soon and that they can safely regain possession of their lives. We look forward to having our Ukrainian members back with us.

While hoping for better times to come soon, I wish all of you an inspiring and productive EAA Annual Congress!

Annalisa Prencipe

EAA President (2021-2023)

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Accounting in Europe (AinE) Editor	<b>Andrei Filip</b>	ESSEC Business School
EAA Newsletter Editors	<b>Christoph ENDENICH</b>	ESSEC Business School



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Ca' Foscari University of Venice

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**Baha DIYAROV**

European Institute for Advanced  
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Thorsten SELLHORN	2019 – 2021
Annalisa PRENCIPE	2021 – 2023

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

1984 St. Gallen (Switzerland)  
 1985 Brussels (Belgium)  
 1986 Stockholm (Sweden)  
 1987 London (United Kingdom)  
 1988 Nice (France)  
 1989 Stuttgart (Germany)  
 1990 Budapest (Hungary)  
 1991 Maastricht (the Netherlands)  
 1992 Madrid (Spain)  
 1993 Turku (Finland)  
 1994 Venice (Italy)  
 1995 Birmingham (United Kingdom)  
 1996 Bergen (Norway)  
 1997 Graz (Austria)  
 1998 Antwerp (Belgium)  
 1999 Bordeaux (France)  
 2000 Munich (Germany)  
 2001 Athens (Greece)  
 2002 Copenhagen (Denmark)  
 2003 Seville (Spain)  
 2004 Prague (Czech Republic)  
 2005 Gothenburg (Sweden)  
 2006 Dublin (Ireland)  
 2007 Lisbon (Portugal)  
 2008 Rotterdam (the Netherlands)  
 2009 Tampere (Finland)  
 2010 Istanbul (Turkey)  
 2011 Rome (Italy)  
 2012 Ljubljana (Slovenia)  
 2013 Paris (France)  
 2014 Tallinn (Estonia)  
 2015 Glasgow (Scotland, U.K.)  
 2016 Maastricht (The Netherlands)  
 2017 Valencia (Spain)  
 2018 Milan (Italy)  
 2019 Paphos (Cyprus)  
 2020 Bucharest (Romania) → **2024**  
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## OPENING PLENARY SESSION

**Wednesday, 11<sup>th</sup> May 2022 12:15-13:00 CEST**

### Welcome addresses

**Finn Kinserdal** - Chair of the EAA Congress NHH Bergen 2022

**Annalisa Prencipe** - President European Accounting Association

### Awards

Hopwood Award and Best Paper Awards and Best Reviewer Awards

### Conclusion

**Finn Kinserdal** - Chair of the EAA Congress NHH Bergen 2022

## EVENING SESSION before GALA DINNER

**Wednesday, 11<sup>th</sup> May 2022 19:00-19.30 CEST**

**Nicolai Tangen** – CEO of the management of the Norwegian sovereign fund; Norges Bank Investment Management

# PROGRAMME OUTLINE

**Saturday, 7<sup>th</sup> May - Tuesday, 10<sup>th</sup> May 2022**

EAA Doctoral Colloquium, Solstrand, Bergen/Os

**Tuesday, 10<sup>th</sup> May 2022**

13:00-17:00 Sustainable Futures Hackathon 2022 at NHH\*

18:00-20:00 Early Bird Reception/Registration Håkonshallen

**Wednesday, 11<sup>th</sup> May 2022 NHH- Norwegian School of Economics**

08:00-18:00 Registration

08:00-12:00 EAA PhD Forum

08:30-12:00 IFRS Foundation Workshop

12:15-13:00 Opening Session

13:00-13:30 Lunch bag/Coffee Break

13:30-15:00 Symposium 1 FAIR GLOBAL TAXES – HOW ACCOUNTING AND TAX RESEARCH CAN HELP TO ESTABLISH FAIR GLOBAL TAXES

13:30-15:00 Parallel Sessions /RF

15:00-15:30 Coffee Break

15:30-17:00 Symposium 2 IN SEARCH OF CONNECTIVITY BETWEEN SUSTAINABILITY REPORTING AND FINANCIAL REPORTING

15:30-17:00 Parallel Sessions /RF

19:00-00:00 Gala Dinner in Grieghallen with keynote speaker & entertainment

**Thursday, 12<sup>th</sup> May 2022 Grieghallen/Nygård Skole**

08:30-18:00 Registration -information desk

09:00-10:30 Symposium 3 EDITORS' PANEL

09:00-10:30 Parallel Sessions /RF

10:30-11:00 Coffee Break

11:00-12:30 Symposium 4 THE MODERN CFO

11:00-12:30 Parallel Sessions /RF

12:30-14:00 Buffet Lunch

14:00-15:30 Symposium 5 ACCOUNTING FOR CLIMATE CHANGE: OPPORTUNITIES FOR MANAGEMENT ACCOUNTING

14:00-15:30 Parallel Sessions /RF

15:30-16:00 Coffee Break

16:00-17:30 Symposium 6 EAR SYMPOSIUM: PREREGISTERED STUDIES: A WAY TO MAKE THE REVIEW PROCESS MORE PRODUCTIVE AND FUN?

16:00-17:30 Parallel Sessions /RF

#### **Friday, 13<sup>th</sup> May 2022 Grieghallen/Nygård Skole**

08:00-09:00 EAA General Assembly (with complimentary light breakfast)

08:30-18:00 Registration

09:00-10:30 Symposium 7 APPROACHING SUSTAINABILITY THROUGH ACCOUNTING EDUCATION

09:00-10:30 Parallel Sessions /RF

10:30-11:00 Coffee Break

11:00-12:30 Symposium 8 EFRAG SYMPOSIUM DIGITAL CORPORATE REPORTING- WHAT DOES IT MEAN FOR STANDARD SETTING?

11:00-12:30 Parallel Sessions /RF

12:30-14:00 Buffet Lunch

14:00-15:30 Symposium 9 ACCOUNTING IN EUROPE: "CORPORATE DISCLOSURES: RESEARCH GAPS AND POLICY IMPLICATIONS"

14:00-15:30 Parallel Sessions /RF

## SOCIAL EVENTS 2022

### **Early bird reception in Håkonshallen**

Tuesday 10 May from 18:00-20:00

Håkon's Hall is more than seven hundred and fifty years old and was built by King Håkon Håkonsson between 1247 and 1261 as a royal residence and feasting hall. When the king's son Magnus Håkonsson Lagabøte married the Danish Princess Ingeborg in 1261, 2000 guests were hosted in three buildings. "Kings held court in the stone hall", as the sagas say.

At that time Bergen was Norway's largest and most important city, and Håkon's Hall was the site of major national events, including the promulgation of Norway's first complete set of laws. Within the thick stone walls you can still hear the echoes of the medieval court's solemn ceremonies and riotous feasts. As a site of national heritage, Håkon's Hall is still in use for royal dinners and other official occasions.

<https://www.bymuseet.no/en/museums/haakon-s-hall/>

### **Welcome Gala Dinner at Grieghallen**

Wednesday 11 May from 19:30

Location: The Gala Reception will take place at Foyer Griegsalen level 1 and 2

Menu: Delicious food and drinks served in the spirit of the Bergen – UNESCO City of Gastronomy.

[www.grieghallen.no](http://www.grieghallen.no)

### **When you sign up for the conference you may also pre-book (capacity restrictions)**

sightseeing and dinner at Bryggen (UNESCO)

cable-car and dinner at Fløyen

Uriken mountains

boat-trip on the fjords

AND dinner at nice, local restaurants

# PHD FORUM 2022

**Wednesday, 11<sup>th</sup> May 2022 - 08:00-12:00**

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 part of the EAA Annual Congress.

The PhD Forum will take place on **Wednesday 11<sup>th</sup> May 2022 from 08.00 to 12.00hrs.**

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.

Please address questions to [Juan Manuel GARCÍA LARA](mailto:jmglara@emp.uc3m.es) ([jmglara@emp.uc3m.es](mailto:jmglara@emp.uc3m.es)).

## Objectives

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

## AGENDA

08:00 – 08:15 Welcome coffee & tea

08:15 – 08:20 Welcoming address

Annalisa PRENCIPE (Bocconi University, EAA President)

Finn KINSERDAL (Norwegian School of Economics, EAA Congress Chair)

08:20 – 08:50 Update on PhD activities and EAA Accounting Resources Centre

Tami DINH (University of St. Gallen)

08:50 – 10:00 Plenary session - **Auditorium A**

Beatriz GARCÍA OSMA (Universidad Carlos III de Madrid, European Accounting Review editor):  
Reflections on the publication and refereeing process.

10:00 – 10:30 Coffee/Tea break

10:30 – 12:00 Break out sessions

- Eddy CARDINAELS (Tilburg University): "Generating (Behavioral) Research Ideas: Tips and Tricks" - **Auditorium D**
- Ole-Kristian HOPE (University of Toronto): "Interactive Discussion of Doctoral Student and Early-Stage Career Factors" - **Auditorium A**
- Christoph PELGER (University of Passau): "Qualitative Financial Accounting Research – Opportunities and Challenges" - **Auditorium B**
- Marleen WILLEKENS (KU Leuven): "Discussion of the Economics of Auditing and Contemporary Audit Regulation" - **Auditorium C**

# IFRS FOUNDATION EVENTS

## IFRS Foundation Workshop: Third Agenda Consultation

### IASB Workshop

**Wednesday 11 May 8:30-12:00 Auditorium M at NHH**

**Presenters: Anne McGeachin IFRS Foundation Accounting Technical Staff, Ana Simpson IFRS Foundation Accounting Technical Staff and Ann Tarca IASB Member**

This workshop will give participants an opportunity to hear about recent developments in projects on the IASB's standard setting and research agendas. We will give an update on the IASB's current work programme. We will also discuss digital reporting issues, including feedback from the recent Agenda Consultation and how digital reporting is being considered in IASB projects such as Primary Financial Statements. We will discuss research opportunities in relation to the IASB's standard setting and research agendas. 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.

The PPT can be downloaded [here](#).

Here is detailed info re IFRS Workshop Wednesday at NHH 08.30-12.00:

- Buses leave from ZanderK Hotel at the Bergen Railway station (on the mountain side) at 0745. Bus says 'EAA-NHH'. Busses for the PhD Forum leaves from same place from 07.15; so you only take these buses if there are free seats.
- IFRS Workshop will be held at NHH (Norwegian School of Economics- 'Norges handelshøyskole' – Helleveien 30 ). Taxi (ap 30 Euro) or public busses (leave from Bryggen)- 10 minutes ride - are alternatives.
- IFRS Workshop starts at 08:30. Delegates should register first at the main NHH entrance in the registration tent. Staff will be waiting for you at the bus-stop and guide you to the entrance.
- There will be coffee/water/pastries when arriving/throughout – but no breakfast (served at the hotels). A lunch-bag will be delivered in the room at 11:30.
- The Auditorium is Auditorium M ('Mossin') – up the main stairs and second room (3rd and 4th door) on the left.



- NB: Opening sessions starts at 12.15 very sharp..- doors close... 2 minutes' walk to the 'Aula'.
- Busses for everyone returns to Zander K Hotel from 1645-17.15 just outside NHH, or you may take every public bus going to 'Brygge' (NB not through the tunnel).

## **IFRS Foundation Breakfast Update: Primary Financial Statements**

**Thursday, 12 May 7:30-8:50 Zander K Hotel (Please ask at the reception where the meeting room is. You will also find the room on the screen display at the hotel)**

**Presenters: Anne McGeachin IFRS Foundation Accounting Technical Staff, Ana Simpson IFRS Foundation Accounting Technical Staff and Ann Tarca IASB Member**

This session will provide an update on the IASB's Primary Financial Statements project. We will provide an overview of the feedback on the Exposure Draft *General Presentation and Disclosures* and the IASB's redeliberations to date, and engage in dialogue with the audience to explore their views of the proposals.

The Primary Financial Statements project is developing targeted improvements to the structure and content of the primary financial statements, with a focus on the statement(s) of financial performance. The project is part of the Board's plan to promote better communication in financial reporting and responds to demands from users for better and more comparable financial information.

The Board has gathered evidence from academia and practice that suggests the usefulness of financial information could be enhanced by changes to requirements of IFRS Standards relating to the presentation of the financial statements. The project includes the development of proposals on defined subtotals in the statement(s) of financial performance, management performance measures and improved disaggregation.

The PPT can be downloaded [here](#).

## CLASSROOM SESSION

### *"Integrating Data Analytics into Your Accounting Courses Using Power BI"*

**Wednesday, 11 May - 15:30-17:00 Room C-314 (Boardroom) at NHH (3rd floor of the main NHH building). It may be reached by elevator or stairs.**

Accountants provide information for decision making. Data analytics that support data driven decisions has become an integral part of what accountants do. Data analytics projects require an integrated skill set:

- **Data preparation.** Integrating data from multiple sources, cleaning and transform these data, and restructuring them to make analytics easy.
- **Information modeling.** Building formulas to convert these data into the information needed for analytical purposes.
- **Data exploration.** Sorting and filtering the data and information in many ways to find insights that can impact a business' decision-making.

Accounting students that are able to prepare data, build information models, explore data, and interpret and communicate insights are in high demand.

This hands-on classroom session presents an integrated case that requires students to go through the different phases of a data analytics project: **from data to insights**. The software used for the integrated case is Microsoft Power BI, a business intelligence/data analytics tool developed with Excel users in mind. The session has three parts, each taking about thirty minutes. For each part, we will do some hands-on exercises, discuss the importance of the skills learned, and discuss how to integrate such skills into the accounting curriculum.

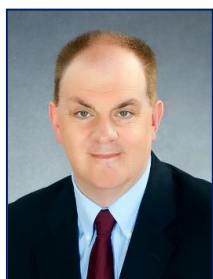
**Data Preparation.** Using Power BI's ETL tool, Power Query, we will extract data and do some basic data preparation exercises such as unpivoting a table. We will briefly discuss data preparation issues important for accounting students to learn such as incorrect, inconsistent, invalid, and incomplete data.

**Information Modeling.** Using Power BI's Data Analysis eXpressions (DAX) language, we will create a simple information model. We briefly discuss the importance of information modeling for data analytics projects: the richer the information model, the richer the analytics. Concepts such as Key Performance Indicators (KPIs) will be linked to information modeling.

**Data Exploration.** Data exploration is the discovery process of looking for something new and previously unknown. It involves looking for patterns, outliers, or, more generally, for insights. An insight is an observation that might significantly affect a business' decision-making. We will illustrate how Power BI makes it easy to explore different data relationships (e.g., time series) for insights using visualizations (e.g., a line chart). We will briefly discuss how data exploration can be integrated into the accounting curriculum.

The overall goal of these exercises is to create a **data-driven mindset**: understanding the difference between good and bad data, how data should be structured for analytical purposes, the difference between data and information, what questions can be answered from a given data set, what data relationships can be investigated, what insights can be provided by the different data relationships, how can insights be visualized, how to interpret insights, and so much more. Part of our discussion will focus on possible pedagogies to create such a data-driven mindset.

## 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.

# SYMPOSIA PROGRAMME

## SYMPOSIUM 1

### *FAIR GLOBAL TAXES – HOW ACCOUNTING AND TAX RESEARCH CAN HELP TO ESTABLISH FAIR GLOBAL TAXES*

**Wednesday May 11, 13:30 – 15:00**

#### **NHH AUDITORIUM A**

The OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting (IF) has agreed a two-pillar solution to address the tax challenges arising from the digitalization of the economy. The new tax system promises to allocate a higher share of tax revenues to end-market countries and help to fight tax avoidance and increase compliance and fair distribution of tax revenues. Critics, however, have argued that it will complicate reporting for multinational businesses and have little effect on the efficiency of the international tax system.

#### CHAIR:

**Maximilian Todtenhaupt** (NHH Norwegian School of Economics, NoCeT)

#### PANELISTS:

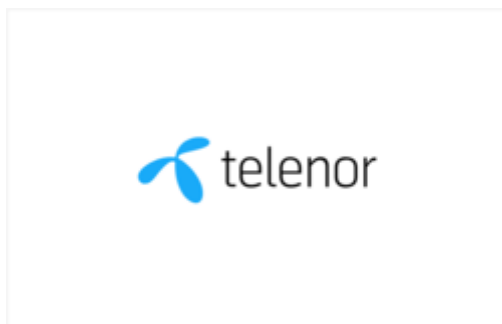
**John D. Gallemore** (University of North Carolina Kenan-Flagler Business School)

**Martin Jacob** (WHU-Otto Beisheim School of Management)

**Michael Riis Jacobsen** (Chief Specialist, Norwegian Ministry of Finance)

**Rolf Saastad** (Managing Partner, Deloitte Advokatpartner)

#### SPONSORS:



NoCeT, Norwegian Centre for Taxation

## SYMPOSIUM 2

### *IN SEARCH OF CONNECTIVITY BETWEEN SUSTAINABILITY REPORTING AND FINANCIAL REPORTING*

**Wednesday May 11, 15:30 – 17:00**

#### **NHH AUDITORIUM A**

Worldwide and especially in Europe, the companies reporting landscape is drastically changing. Soon ISSB and EFRAG will both start to issue standards in the sustainability reporting domain. In addition to their financial statements, companies will have to publish mandatory sustainability information in the very near future, so users will have two sets of information. Connectivity together with two related aspects becomes key: the materiality approach that characterizes the two sets and their assurance. This symposium would like to delve deeper in these connectivity-related issues and know the panel members' views about the relevant issues.

#### CHAIR:

**Lars Jacob Tynes Pedersen** (NHH Norwegian School of Economics)

#### PANELISTS:

**Saskia Slomp** (CEO EFRAG)

**Ann Tarca** (Board Member IASB)

**Kirsten Margrethe Hovi** (Head of Extra-Financial Reporting Norsk Hydro ASA)

**Karen Kvalvag** (CEO, Norwegian Institute of Public Accountants)

#### SPONSOR:

**revisorforeningen**

Norwegian Institute of Public Accountants

## **SYMPOSIUM 3**

### ***EDITORS' PANEL***

**Thursday May 12, 09:00 – 10:30**

**GRIEGHALLEN, PEER GYNT**

CHAIR:

**Ileana Steccolini** (CHAIR, STANDING SCIENTIFIC COMMITTEE, EAA)

PANELISTS:

**Niamh Brennan** (ACCOUNTING, AUDITING & ACCOUNTABILITY JOURNAL)

**Mark Clatworthy** (ACCOUNTING AND BUSINESS RESEARCH)

**Andrei Filip** (ACCOUNTING IN EUROPE)

**Robert Knechel** (THE ACCOUNTING REVIEW)

**Martin Messner** (ACCOUNTING, ORGANIZATIONS AND SOCIETY)

**Beatriz Garcia Osma** (EUROPEAN ACCOUNTING REVIEW)

**Marco Trombetta** (JOURNAL OF ACCOUNTING AND PUBLIC POLICY)

## SYMPOSIUM 4

### THE MODERN CFO

Thursday 12 May, 11:00 – 12:30

**GRIEGHALLEN, PEER GYNT**

The adoption and deployment of digital technologies create new opportunities for improvements in modern organizations. Automatization and real-time data collection, analysis, and reporting enable use of more frequent and detailed performance measures and decision supports. Knowledge about how these digital technologies interact with CFOs responsibility and organizations management control system is in its infancy. McKinsey (2021) show in their survey that the CFO's responsibility have grown the recent years related to the organizations' digitalization. One finding in their study is that the share of finance leaders that are responsible for the digital activities has more than tripled the last five years. The symposium addresses implications for the CFO role and finance function.

#### CHAIR:

**Katarina Kaarbøe** (NHH Norwegian School of Economics)

#### PANELISTS:

**Are Torpe** (Head, CFO Advisory, KPMG), **Ivar Gjøl** (Partner, CFO Advisory, KPMG) and **Knut Strøm Enersen** (Head, Future of Finance), Schibsted ASA: The future of the CFO – a practice perspective

**Utz Schäffer** (WHU – Otto Beisheim School of Management): The future of the finance function – an academic perspective, Germany

**Sebastian Firk** (University of Groningen): The modern CFO role and its implications for teaching

**Steve Sutton** (NHH Norwegian School of Economics): The finance function, digitalization and decision bias

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## SYMPOSIUM 5

### ACCOUNTING FOR CLIMATE CHANGE: OPPORTUNITIES FOR MANAGEMENT ACCOUNTING

**Thursday 12 May, 14:00-15:30**

**GRIEGHALLEN, PEER GYNT**

Governments, businesses, and communities are calling for response to global climate change. Organizations of every size and industry are considering how to respond to new stakeholder expectations to reduce their carbon footprints and align corporate activities to planetary limits.

Management accountants have the competencies to develop decarbonization plans that align with a business' purpose, values, business model, and strategy. Developing these plans include meaningful senior management action and multidisciplinary partnering. The world needs the skill set and the ethics of the profession to build an accounting ecosystem that meets the evolving demands of its stakeholders and a safe operating space for humanity.

CHAIR:

**Laurie Burney CMA, CSCA** (Baylor University & IMA Professor-in-Residence)

PANELISTS:

**Lies Bouten** (IESEG School of Management)

**Matias Laine** (Tampere University)

**Carlos Larrinaga** (University of Burgos)

**Mike Schulze** (CBS International Business School & IMA Europe Honorary Professor-in-Residence 2022-2024)

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The Association of  
Accountants and  
Financial Professionals  
in Business

IMA | Institute of Management Accountants



## **SYMPOSIUM 6**

### ***EAR SYMPOSIUM: PREREGISTERED STUDIES: A WAY TO MAKE THE REVIEW PROCESS MORE PRODUCTIVE AND FUN?***

**Thursday 12 May, 16:00-17:30**

**GRIEGHALLEN, PEER GYNT**

The purpose of this symposium is to discuss the concept of preregistered studies from the perspective of editors, reviewers, authors and readers. The editorial team of the European Accounting Review considers establishing a track in our annual conference where proposals for preregistered studies will be presented for feedback. Introducing preregistration into the review process implies a two-stage process, where first a study plan is submitted for review and then, after successful completing the first stage of the review process, at the second stage the completed study is only reviewed to verify that it has been diligently executed in its preregistered form and that its findings are clearly communicated. We will discuss the benefits and costs of such a process across methods and fields present in accounting research.

#### **CHAIRS:**

**Beatriz Garcia Osma** (Carlos III, Madrid; Editor EAR) and **Joachim Gassen** (Humboldt University, Berlin)

#### **PANELISTS:**

**Jeremy Bertomeu** (Washington University - St. Louis)

**Jan Bouwens** (University of Amsterdam)

**Andrea Mennicken** (LSE)

## **SYMPOSIUM 7**

### ***APPROACHING SUSTAINABILITY THROUGH ACCOUNTING EDUCATION***

**Friday 13 May, 09:00 – 10:30**

**GRIEGHALLEN, PEER GYNT**

“The development of ecological understanding is not simply another subject to be learnt but a fundamental change in the way we view the world.” (John Lyle, 1996)

The education committee symposium will discuss the role of accounting education in creating a sustainable future, as we redesign curricula and rethink pedagogy. This will involve a discussion around how educators need to play a leading role in integrating sustainability into all parts of the curriculum, but also contribute towards ‘sustainability literacy’.

**CHAIR:**

**Gia Chevis** (Baylor University, USA)

**PANEL MEMBERS:**

**Charles Cho** (York University, Canada)

**Ken McPhail** (Alliance Manchester Business School, UK)

**Adriana Florina Popa** (Bucharest University of Economic Studies; Member of IFAC International Panel on Accountancy Education)

**Brigitte de Graaff** (Vrije Universiteit Amsterdam, IMA’s Chair of Global Sustainable Business Management Global Task Force)

## SYMPOSIUM 8

### EFRAG SYMPOSIUM DIGITAL CORPORATE REPORTING - WHAT DOES IT MEAN FOR STANDARD SETTING?

**Friday 13 May, 11:00 – 12:30**

**GRIEGHALLEN, PEER GYNT**

Digitalisation of corporate reporting information is changing the manner information is prepared and consumed. In the EU, with recent initiatives such as the European Single Electronic Format for financial reporting and the European Single Access Point (ESAP) for public financial and sustainability-related information, tagged information is becoming available on more types of information which will allow users to examine connections between financial and non-financial information.

From a corporate reporting standard-setting perspective, digitalisation poses a number of issues and opportunities that need to be looked at:

- How can the objective to provide comparable and machine-readable information be combined with the need to provide entity-specific information that is relevant and reliable. In that respect, will digitalisation be an enabler or an inhibitor towards more useful information for users for decision-making and stewardship assessment?
- How can principles-based Standards be developed and drafted in a way that integrates and facilitate digitalisation? Is digitalisation affecting financial and sustainability reporting standard settings differently?
- Will digitalisation facilitate evidence-based standard-setting and regulation (including academic research)?
- Will digitalisation make the access to corporate information more difficult for some categories of users?
- What will be the effect of digitalisation on continuous / on demand / period independent reporting?
- How will digitalisation affect the way standards are endorsed in the EU including on EFRAG's activity in providing endorsement advice to the European Commission regarding the endorsement technical criteria (understandability, relevance, reliability and comparability, and true and fair view).

All these questions and others will be addressed at the EFRAG Symposium which involves the following contributors:

**Chiara Del Prete** (EFRAG Financial Reporting TEG Chairwoman)

**Tommaso Fabi** (Technical Director Italian Standard Setter OIC, EFRAG Financial Reporting TEG member)

**Nicklas Grip** (former EFRAG Financial Reporting TEG Vice-Chair, Senior Vice President, Head of Regulatory Strategies at Group Finance, Svenska Handelsbanken)

**Kai Morten Hagen** (Technical Director Norwegian institute of Public Accountants, Board member of IAASB and vice chair of Auditing and Assurance Policy Group of Accountancy Europe)

**Teodor Sveen Nilsen** (financial analyst, SpareBank1 Market)

**Annalisa Prencipe** (EAA President, Full Professor Department of Accounting Bocconi University)

**Saskia Slomp** (EFRAG CEO)

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## SYMPOSIUM 9

### *ACCOUNTING IN EUROPE: "CORPORATE DISCLOSURES: RESEARCH GAPS AND POLICY IMPLICATIONS"*

**Friday 13 May, 14:00 – 15:30**

**GRIEGHALLEN, PEER GYNT**

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

CHAIR:

**Andrei Filip** (ESSEC Business School; Editor, Accounting in Europe)

PANEL MEMBERS:

**Niamh Brennan** (University College Dublin)

**Kjell Ove Røsok** (NHH, Norwegian School of Economics)

**Ann Tarca** (Board Member, IASB)

**Yannis Tsalavoutas** (Adam Smith Business School, University of Glasgow)

## SCIENTIFIC COMMITTEE REPORT

The 2022 EAA conference is expected to take place in presence, at the moment of writing this report, after 2021 having taken place completely online.

The 2022 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).

941 papers were submitted for the 2022 conference. Of these, 95 were rejected, and 685 are expected to be presented at the conference (see table 1), in research fora (328), parallel sessions (250), and parallel sessions with discussants (107). Table 1 also provides the breakdown of sessions for each category. During the process of discussant allocation, it was noticed that not many colleagues volunteer for this role. It was thus agreed with Caren Schellemans that it would be important in the future to identify ways to encourage more colleagues to offer their availability as discussants.

This year, the members of the Standing Scientific Committee include Martine Cools, Mara Cameran, Aytekin Ertan, Urska Kosi, Matias Laine, Edith Leung, Jochen Pierk, Petya Platikanova, Georg Schneider, MariaFrancesca Sicilia and Ileana Steccolini. Mariannunziata Liguori will be joining starting after the EAA 2022 conference. The members of the SSC remain in charge for three years (renewable). All the colleagues whose first mandates ended in 2022 (Urska Kosi, Matias Laine, Georg Schneider, MariaFrancesca Sicilia, Ileana Steccolini) were confirmed again.

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 also wish to welcome Mariannunziata Liguori in the SSC.

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

April 22nd 2022

## STATISTICS

### PAPERS TO BE PRESENTED AT EAA 2022 – ANALYSIS BY TOPIC STREAM AND COUNTRY/REGION OF RESEARCHER ORIGIN (As of May 3, 2022)

EAA 2022	STATISTICS BY COUNTRY/REGION - PAPERS ACCEPTED AND PRESENTED												
	AU	ED	FA	FR	GV	HI	IC	IS	MA	PSNP	SEE	TX	TOTAL
Australia	0	1	1	5	2	0	2	0	0	1	0	0	12
Austria	4	0	1	6	1	0	0	0	6	0	2	2	22
Belgium	6	5	2	3	3	0	0	0	5	3	1	3	31
Brazil	0	1	1	2	0	0	1	0	0	0	1	0	6
Canada	1	1	3	3	1	0	1	2	3	0	3	0	18
China, Mainland	0	0	1	1	2	0	0	0	0	0	1	0	5
Columbia	0	0	0	1	0	0	0	0	0	0	2	0	3
Croatia	1	0	0	0	0	0	0	0	0	0	0	0	1
Cyprus	0	0	2	0	1	0	0	0	0	0	0	0	3
Czech Republic	0	0	0	1	0	0	0	0	1	0	0	0	2
Denmark	1	0	0	4	0	0	2	0	3	0	1	0	11
Egypt	1	0	0	0	0	0	0	0	1	0	0	0	2
Estonia	0	1	0	0	0	0	0	1	1	0	0	0	3
Finland	5	1	1	3	2	0	2	0	8	1	6	2	31
France	5	0	2	7	1	3	1	0	6	0	6	2	33
Germany	16	3	16	25	9	1	3	3	30	0	18	28	152
Greece	1	0	2	3	0	0	0	0	3	0	0	0	9
Hong Kong	1	0	1	0	0	0	1	0	0	0	1	1	5
India	0	0	1	0	1	0	0	1	0	0	0	0	3
Indonesia	0	0	0	0	0	0	0	0	1	0	0	0	1
Ireland	1	0	0	1	0	0	1	0	3	0	0	0	6
Israel	0	0	0	1	0	0	0	0	0	0	0	0	1
Italy	6	1	3	8	3	2	1	2	3	2	9	3	43
Japan	0	0	0	0	0	1	0	0	0	1	0	1	3
Korea	0	0	0	3	0	0	0	0	1	0	0	0	4
Kuwait	0	0	0	0	1	0	0	0	0	0	0	0	1
Luxembourg	0	0	1	0	0	0	0	0	0	0	0	0	1
Macedonia (FYROM)	1	0	0	0	0	0	0	0	0	0	0	0	1

EAA 2022	STATISTICS BY COUNTRY/REGION - PAPERS ACCEPTED AND PRESENTED												
	AU	ED	FA	FR	GV	HI	IC	IS	MA	PSNP	SEE	TX	TOTAL
Netherlands	3	0	2	5	4	0	0	0	5	0	4	4	27
Norway	4	0	3	6	2	0	0	0	7	0	1	0	23
Poland	0	0	0	1	0	0	2	0	0	0	5	0	8
Portugal	0	1	1	0	1	0	1	0	3	1	1	0	9
Romania	0	0	0	0	0	0	0	0	0	0	1	0	1
Saudi Arabia	1	0	1	1	0	0	0	0	0	0	0	0	3
Singapore	0	1	0	1	0	0	0	0	0	0	0	0	2
Slovenia	0	1	2	0	0	0	0	0	0	0	0	1	4
Spain	8	0	3	5	4	0	0	0	5	8	8	0	41
Sweden	3	0	4	4	1	0	2	0	1	1	3	0	19
Switzerland	1	0	1	5	1	0	0	1	2	0	2	0	13
Taiwan	2	0	0	1	0	0	0	1	0	0	1	0	5
United Arab Emirates	1	0	0	0	0	0	0	0	0	0	0	0	1
U.K.	9	1	8	18	11	3	2	0	1	5	8	4	70
U.S.A.	8	2	5	8	4	0	1	4	4	0	5	4	45
Uruguay	1	0	0	0	0	0	0	0	0	0	0	0	1
<b>TOTAL</b>	<b>91</b>	<b>20</b>	<b>68</b>	<b>132</b>	<b>55</b>	<b>10</b>	<b>23</b>	<b>15</b>	<b>103</b>	<b>23</b>	<b>90</b>	<b>55</b>	<b>685</b>



### EAA 2022, Bergen, Norway

Topics		Submissions received	Submissions accepted and presented			
			Total	PSD	PS	RF
AU	Auditing	123	91	15	35	41
ED	Accounting Education	27	20	2	4	14
FA	Financial Analysis	95	68	10	21	37
FR	Financial Reporting	185	132	20	49	63
GV	Accounting and Governance	95	55	8	16	31
HI	Accounting History	15	10	2	4	4
IC	Interdisciplinary/Critical	36	23	6	10	7
IS	Accounting and Information Systems	16	15	2	4	9
MA	Management Accounting	128	103	22	38	43
PSNP	Public Sector and Not-for-Profit	31	23	4	9	10
SEE	Social, Environmental, and Ethical	125	90	12	30	48
TX	Taxation	65	55	4	30	21
<b>Total</b>		<b>941</b>	<b>685</b>	<b>107</b>	<b>250</b>	<b>328</b>

### 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
<b>Total</b>		<b>1,386</b>	<b>786</b>	<b>124</b>	<b>289</b>	<b>373</b>

### 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
<b>Total</b>		<b>1,012</b>	<b>685</b>	<b>119</b>	<b>225</b>	<b>341</b>

### 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
<b>Total</b>		<b>1,381</b>	<b>1,089</b>	<b>108</b>	<b>425</b>	<b>556</b>

### 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
<b>Total</b>		<b>1,269</b>	<b>947</b>	<b>54</b>	<b>410</b>	<b>483</b>

### 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
<b>Total</b>		<b>973</b>	<b>707</b>	<b>50</b>	<b>308</b>	<b>349</b>

### 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
<b>Total</b>		<b>1,035</b>	<b>777</b>	<b>48</b>	<b>369</b>	<b>360</b>

### 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
<b>Total</b>		<b>956</b>	<b>851</b>	<b>42</b>	<b>325</b>	<b>358</b>

## DISCUSSANTS

Last name	First name	Session name	Timeslot	Day
ANDVIK	Christian	MAPSD.03	9:00 AM to 10:30 AM	Thursday, 12 May 2022
ANTONINI	Carla	SEEPSD.02	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
APOSTOL	Oana	SEEPSD.01	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
BASTIDA	Francisco	PSNPPSD.01	9:00 AM to 10:30 AM	Thursday, 12 May 2022
BELLORA-BIENENGRAEBER	Lucia	MAPSD.01	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
BEYER	Bianca	GVPSD.03	2:00 PM to 3:30 PM	Thursday, 12 May 2022
BLEIBTREU	Christopher	AUPSD.01	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
BOGACHEK	Olga	AUPSD.07	11:00 AM to 12:30 PM	Friday, 13 May 2022
BRENNAN	Niamh M.	ICPSD.02	11:00 AM to 12:30 PM	Thursday, 12 May 2022
BREUER	Matthias	FRPSD.01	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
BRINK	Alisa	MAPSD.09	11:00 AM to 12:30 PM	Friday, 13 May 2022
BROCCARDO	Laura	MAPSD.09	11:00 AM to 12:30 PM	Friday, 13 May 2022
BRUGGEMANN	Ulf	FRPSD.06	4:00 PM to 5:30 PM	Thursday, 12 May 2022
CALANDRA	Davide	ISPSD.01	2:00 PM to 3:30 PM	Friday, 13 May 2022
CHARITOU	Andreas	FAPSD.03	9:00 AM to 10:30	Friday, 13 May 2022

			AM	
CHEN	Jason	SEEPSD.03	9:00 AM to 10:30 AM	Thursday, 12 May 2022
CHRISTOFFERSEN	Jeppe	FAPSD.04	11:00 AM to 12:30 PM	Friday, 13 May 2022
COLAS	Baptiste	FAPSD.02	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
COMPAGNIE	Vincent	AUPSD.04	11:00 AM to 12:30 PM	Thursday, 12 May 2022
CORAZZA	Laura	SEEPSD.02	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
CORTEN	Maarten	AUPSD.03	9:00 AM to 10:30 AM	Thursday, 12 May 2022
COSTA	Ericka	SEEPSD.01	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
CUADRADO- BALLESTEROS	Beatriz	PSNPPSD.02	2:00 PM to 3:30 PM	Thursday, 12 May 2022
CURTIS	Emer	AUPSD.04	11:00 AM to 12:30 PM	Thursday, 12 May 2022
DASKE	Holger	FRPSD.03	9:00 AM to 10:30 AM	Thursday, 12 May 2022
DO	Duy Tan	GVPSD.04	4:00 PM to 5:30 PM	Thursday, 12 May 2022
DUBE	Svenja	SEEPSD.05	2:00 PM to 3:30 PM	Thursday, 12 May 2022
EDLINGER-BACH	Stefan	MAPSD.10	11:00 AM to 12:30 PM	Friday, 13 May 2022
EULERICH	Marc	ISPSD.01	2:00 PM to 3:30 PM	Friday, 13 May 2022
FRIEDRICH	Christian	AUPSD.07	11:00 AM to 12:30 PM	Friday, 13 May 2022
GAMBETTA	Nicolas	SEEPSD.03	9:00 AM to 10:30	Thursday, 12 May 2022

			AM	
GOLDMAN	Nathan	TAXPSD.01	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
GOMEZ-RUIZ	Laura	MAPSD.05	2:00 PM to 3:30 PM	Thursday, 12 May 2022
GRIFFIN	Paul	FRPSD.03	9:00 AM to 10:30 AM	Thursday, 12 May 2022
HADJIGAVRIEL	Stavriana	AUPSD.05	2:00 PM to 3:30 PM	Thursday, 12 May 2022
HANSEN	James	AUPSD.05	2:00 PM to 3:30 PM	Thursday, 12 May 2022
HARRIS	Erica	GVPSD.04	4:00 PM to 5:30 PM	Thursday, 12 May 2022
HENDRIKSE	Jurian	SEEPSD.06	2:00 PM to 3:30 PM	Friday, 13 May 2022
HUBER	Christian	ICPSD.03	2:00 PM to 3:30 PM	Thursday, 12 May 2022
IMPERATORE	Claudia	GVPSD.02	11:00 AM to 12:30 PM	Thursday, 12 May 2022
JIANG	Nan	MAPSD.10	11:00 AM to 12:30 PM	Friday, 13 May 2022
JOHANSSON-BERG	Tobias	MAPSD.07	9:00 AM to 10:30 AM	Friday, 13 May 2022
JORISSEN	Ann	MAPSD.07	9:00 AM to 10:30 AM	Friday, 13 May 2022
KARAVITIS	Panagiotis	TAXPSD.02	4:00 PM to 5:30 PM	Thursday, 12 May 2022
KEUSCH	Thomas	GVPSD.02	11:00 AM to 12:30 PM	Thursday, 12 May 2022
KIM	Natalie	MAPSD.11	2:00 PM to 3:30 PM	Friday, 13 May 2022
KJÆRLAND	Frode	FAPSD.04	11:00 AM to 12:30	Friday, 13 May 2022

			PM	
KLUMPES	Paul	FRPSD.08	9:00 AM to 10:30 AM	Friday, 13 May 2022
KOENRAADT	Jeroen	FRPSD.09	11:00 AM to 12:30 PM	Friday, 13 May 2022
KRAMER	Stephan	MAPSD.04	11:00 AM to 12:30 PM	Thursday, 12 May 2022
KRONENBERGER	Sebastian	AUPSD.03	9:00 AM to 10:30 AM	Thursday, 12 May 2022
KUHN	Sebastian	MAPSD.06	4:00 PM to 5:30 PM	Thursday, 12 May 2022
LAGUECIR	Aziza	ICPSD.03	2:00 PM to 3:30 PM	Thursday, 12 May 2022
LEHAVY	Reuven	FAPSD.05	2:00 PM to 3:30 PM	Friday, 13 May 2022
LISS	Alexander	FRPSD.07	4:00 PM to 5:30 PM	Thursday, 12 May 2022
LOEHLEIN	Lukas	ICPSD.01	9:00 AM to 10:30 AM	Thursday, 12 May 2022
LONGO	Sara	FAPSD.05	2:00 PM to 3:30 PM	Friday, 13 May 2022
LUKKA	Kari	ICPSD.01	9:00 AM to 10:30 AM	Thursday, 12 May 2022
MAHMOUDIAN	Fereshteh	SEEPSD.05	2:00 PM to 3:30 PM	Thursday, 12 May 2022
MARANGONI	Claudia	FRPSD.04	11:00 AM to 12:30 PM	Thursday, 12 May 2022
MCMEEKING	Kevin	FRPSD.07	4:00 PM to 5:30 PM	Thursday, 12 May 2022
MEIER	Jan-Hendrik	MAPSD.08	9:00 AM to 10:30 AM	Friday, 13 May 2022
MERCADO	Facundo	FRPSD.09	11:00 AM to 12:30	Friday, 13 May 2022

			PM	
MOERMAN	Lee	ICPSD.02	11:00 AM to 12:30 PM	Thursday, 12 May 2022
MOHRMANN	Ulf	AUPSD.01	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
MULLNER	Thomas	FRPSD.01	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
OELRICH	Sebastian	AUPSD.02	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
OLIVEIRA	Joao	MAPSD.05	2:00 PM to 3:30 PM	Thursday, 12 May 2022
OPDECAM	Evelien	EDPSD.01	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
OSTERMAIER	Andreas	MAPSD.04	11:00 AM to 12:30 PM	Thursday, 12 May 2022
PAANANEN	Mari	FRPSD.08	9:00 AM to 10:30 AM	Friday, 13 May 2022
PFISTER	Jan	MAPSD.06	4:00 PM to 5:30 PM	Thursday, 12 May 2022
POWER	Sean	HIPSD.01	9:00 AM to 10:30 AM	Friday, 13 May 2022
PREUSS	Susanne	GVPSD.03	2:00 PM to 3:30 PM	Thursday, 12 May 2022
REDIGOLO	Giulia	PSNPPSD.01	9:00 AM to 10:30 AM	Thursday, 12 May 2022
REICHELT	Kenneth	AUPSD.08	2:00 PM to 3:30 PM	Friday, 13 May 2022
REVELLINO	Silvana	MAPSD.03	9:00 AM to 10:30 AM	Thursday, 12 May 2022
RIEPE	Jan	FRPSD.05	2:00 PM to 3:30 PM	Thursday, 12 May 2022
ROBERTS	Hanno	MAPSD.08	9:00 AM to 10:30	Friday, 13 May 2022



			AM	
RUBIO	Silvina	GVPSD.01	9:00 AM to 10:30 AM	Thursday, 12 May 2022
RUDOLF	Nicolas	FRPSD.02	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
SCHIEMANN	Frank	SEEPSD.06	2:00 PM to 3:30 PM	Friday, 13 May 2022
SCHMIDT	Martin	AUPSD.02	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
SCHÜTT	Harm	FAPSD.03	9:00 AM to 10:30 AM	Friday, 13 May 2022
SHAFRON	Emily	FRPSD.05	2:00 PM to 3:30 PM	Thursday, 12 May 2022
SHE	Chaoyuan	SEEPSD.04	11:00 AM to 12:30 PM	Thursday, 12 May 2022
SMEULDERS	Dieter	MAPSD.11	2:00 PM to 3:30 PM	Friday, 13 May 2022
SOFILKANITSCH	Christian	FRPSD.02	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
STENZEL	Arthur	TAXPSD 01	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
STILLER	Wojciech	TAXPSD.02	4:00 PM to 5:30 PM	Thursday, 12 May 2022
STOUMBOS	Robert	FRPSD.06	4:00 PM to 5:30 PM	Thursday, 12 May 2022
TANK	Ann	MAPSD.01	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
TANYI	Paul	AUPSD.08	2:00 PM to 3:30 PM	Friday, 13 May 2022
TAWIAH	Vincent	GVPSD.01	9:00 AM to 10:30 AM	Thursday, 12 May 2022
TIETMEYER	Raphael	SEEPSD.04	11:00 AM to 12:30	Thursday, 12 May 2022

			PM	
TROMBETTA	Marco	AUPSD.06	9:00 AM to 10:30 AM	Friday, 13 May 2022
UCIEDA BLANCO	Jose Luis	EDPSD.01	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
VAN TRIEST	Sander	MAPSD.02	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
VARMAZ	Armin	FAPSD.01	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
VEITH	Stefan	FRPSD.04	11:00 AM to 12:30 PM	Thursday, 12 May 2022
VERMA	Shraddha	HIPSD.01	9:00 AM to 10:30 AM	Friday, 13 May 2022
WAHLSTRØM	Ranik	FAPSD.02	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
WANG	Silu	FAPSD.01	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
WITTBOM	Eva	PSNPPSD.02	2:00 PM to 3:30 PM	Thursday, 12 May 2022
WU	Yuchen	FRPSD.10	2:00 PM to 3:30 PM	Friday, 13 May 2022
ZHENG	Kenneth	MAPSD.02	3:30 PM to 5:00 PM	Wednesday, 11 May 2022

## CHAIRS

Last name	First name	Session name	Time	Date
AHBLOM	Per	ICPS.01	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
ANDRÉ	Paul	FRPS.15	11:00 AM to 12:30 PM	Friday, 13 May 2022
ANDVIK	Christian	MARF.01	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
ANTOONS	Charlotte	GVRF.07	9:00 AM to 10:30 AM	Friday, 13 May 2022
APOSTOL	Oana	SEEPS.08	9:00 AM to 10:30 AM	Friday, 13 May 2022
ATHANASAKOU	Vasiliki	FRPSD.06	4:00 PM to 5:30 PM	Thursday, 12 May 2022
BABOUKARDOS	Diogenis	SEEPS.07	9:00 AM to 10:30 AM	Friday, 13 May 2022
BASIOUDIS	Ilias	AUPS.03	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
BECKER	Kirstin	ICPS.04	11:00 AM to 12:30 PM	Friday, 13 May 2022
BELLORA-BIENENGRAEBER	Lucia	MAPSD.07	9:00 AM to 10:30 AM	Friday, 13 May 2022
BELLUCCI	Marco	SEEPS.03	9:00 AM to 10:30 AM	Thursday, 12 May 2022
BEUSELINCK	Christof	FRPS.11	4:00 PM to 5:30 PM	Thursday, 12 May 2022
BEYER	Bianca	FRPS.13	9:00 AM to 10:30 AM	Friday, 13 May 2022
BIALEK-JAWORSKA	Anna	TAXRF.02	9:00 AM to 10:30 AM	Thursday, 12 May 2022
BLEIBTREU	Christopher	AURF.02	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
BLOMKVIST	Marita	SEEPSD.01	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
BOGACHEK	Olga	AUPS.09	4:00 PM to 5:30 PM	Thursday, 12 May 2022
BORISOVA	Anastasiia	ISRF.02	9:00 AM to 10:30 AM	Friday, 13 May 2022
BORMANN	Sara	MAPSD.02	3:30 PM to 5:00 PM	Wednesday, 11 May 2022

BOULLAND	Romain	FRPS.1 7	2:00 PM to 3:30 PM	Friday, 13 May 2022
BOUTEN	Lies	SEEPSD .04	11:00 AM to 12:30 PM	Thursday, 12 May 2022
BRINK	Alisa	MAPSD .01	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
BROWNEN-TRINH	Ruby	FRPS.0 6	9:00 AM to 10:30 AM	Thursday, 12 May 2022
BRUGGEMANN	Ulf	FRPS.1 2	9:00 AM to 10:30 AM	Friday, 13 May 2022
BUIJINK	Willem	AUPS.1 0	9:00 AM to 10:30 AM	Friday, 13 May 2022
CALANDRA	Davide	ISRF.01	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
CASI	Elisa	TAXPS D 01	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
CATUSUS	Bino	ICPSD. 01	9:00 AM to 10:30 AM	Thursday, 12 May 2022
CHASKEL	Rico	FRRF.1 1	9:00 AM to 10:30 AM	Friday, 13 May 2022
CHRISTOFFERSEN	Jeppe	FAPS.0 3	11:00 AM to 12:30 PM	Thursday, 12 May 2022
CHRISTOFFERSEN	Jeppe	FARF.0 1	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
CLATWORTHY	Mark	FRPSD. 01	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
CORAZZA	Laura	SEERF. 01	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
COSTA	Ericka	SEEPS. 06	4:00 PM to 5:30 PM	Thursday, 12 May 2022
CURTIS	Emer	ICPS.02	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
DE BEELDE	Ignace	HIPS.0 1	11:00 AM to 12:30 PM	Friday, 13 May 2022
DE BRÉBISSON	Hélène	FRRF.1 2	11:00 AM to 12:30 PM	Friday, 13 May 2022
DEMARTINI	Maria Chiara	MAPSD .08	9:00 AM to 10:30 AM	Friday, 13 May 2022
DEMIRAG	Istemi	PSNPP S.03	11:00 AM to 12:30 PM	Thursday, 12 May 2022

DILLER	Markus	TAXRF.03	11:00 AM to 12:30 PM	Thursday, 12 May 2022
DINH	Tami	FRPS.14	11:00 AM to 12:30 PM	Friday, 13 May 2022
DITILLO	Angelo	MAPSD.05	2:00 PM to 3:30 PM	Thursday, 12 May 2022
DUBE	Svenja	SEERF.06	4:00 PM to 5:30 PM	Thursday, 12 May 2022
EDLINGER-BACH	Stefan	MARF.09	2:00 PM to 3:30 PM	Friday, 13 May 2022
EILIFSEN	Aasmund	AURF.03	9:00 AM to 10:30 AM	Thursday, 12 May 2022
EL FASSI	Ismail	MARF.04	11:00 AM to 12:30 PM	Thursday, 12 May 2022
ELHELALY	Moataz	FRRF.10	9:00 AM to 10:30 AM	Friday, 13 May 2022
ELMARZOUKY	Mahmoud	AURF.08	11:00 AM to 12:30 PM	Friday, 13 May 2022
ENACHE	Luminita	FRPS.02	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
ERRICO	Marco	FAPS.08	4:00 PM to 5:30 PM	Thursday, 12 May 2022
EUGENIO	Teresa	SEEPSD.03	9:00 AM to 10:30 AM	Thursday, 12 May 2022
EVERAERT	Patricia	EDRF.03	2:00 PM to 3:30 PM	Friday, 13 May 2022
FIRK	Sebastian	MAPS.09	4:00 PM to 5:30 PM	Thursday, 12 May 2022
FIROOZI	Maryam	GVRF.02	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
FJELL	Kenneth	MARF.02	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
FLAGMEIER	Vanessa	FRRF.07	2:00 PM to 3:30 PM	Thursday, 12 May 2022
FLOROPOULOS	Nikolaos	FARF.08	2:00 PM to 3:30 PM	Friday, 13 May 2022
FRIEDRICH	Christian	AUPS.05	9:00 AM to 10:30 AM	Thursday, 12 May 2022
FRIL	Peter	GVRF.01	1:30 PM to 3:00 PM	Wednesday, 11 May 2022

GAIA	Silvia	GVPS.0 6	2:00 PM to 3:30 PM	Friday, 13 May 2022
GHIO	Alessandro	SEEPSD .02	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
GHITA	Razvan	MAPS. 05	11:00 AM to 12:30 PM	Thursday, 12 May 2022
GKOROU	Sonila	GVRF.0 6	4:00 PM to 5:30 PM	Thursday, 12 May 2022
GOMES	Delfina	HIPS.0 2	2:00 PM to 3:30 PM	Friday, 13 May 2022
GOMEZ-RUIZ	Laura	MAPS. 11	9:00 AM to 10:30 AM	Friday, 13 May 2022
GRAY	Glen	ISPS.02	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
GRÜNING	Michael	FRPSD. 09	11:00 AM to 12:30 PM	Friday, 13 May 2022
GULLKVIST	Benita	ISPSP.0 1	2:00 PM to 3:30 PM	Friday, 13 May 2022
HADJIGAVRIEL	Stavriana	AUPS.1 2	2:00 PM to 3:30 PM	Friday, 13 May 2022
HADRO	Dominika	SEERF. 08	11:00 AM to 12:30 PM	Friday, 13 May 2022
HAN	Songyi	FRPS.1 6	2:00 PM to 3:30 PM	Friday, 13 May 2022
HARDECK	Inga	TAXPS. 08	11:00 AM to 12:30 PM	Friday, 13 May 2022
HASLAM	Jim	PSNPP S.01	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
HENDRIKSE	Jurian	SEEPSD .05	2:00 PM to 3:30 PM	Thursday, 12 May 2022
HOLM	Claus	AUPS.0 4	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
HOSSEINNIKANI	Mahmoud	AURF.0 4	11:00 AM to 12:30 PM	Thursday, 12 May 2022
HUBER	Christian	ICPS.03	9:00 AM to 10:30 AM	Friday, 13 May 2022
HUSSAIN	Nazim	SEEPS. 09	11:00 AM to 12:30 PM	Friday, 13 May 2022

IANNI	Luca	MAPS.02	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
ISHOLA	Abdullahi	FRRF.03	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
ITTONEN	Kim	AUPS.01	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
JENY-CAZAVAN	Anne	AURF.07	9:00 AM to 10:30 AM	Friday, 13 May 2022
JIANG	Nan	MAPSD.04	11:00 AM to 12:30 PM	Thursday, 12 May 2022
JOOS	Peter	FAPSD.04	11:00 AM to 12:30 PM	Friday, 13 May 2022
JOOS	Philip	FRPSD.02	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
JORISSEN	Ann	MARF.08	11:00 AM to 12:30 PM	Friday, 13 May 2022
KACANSKI	Slobodan	AUPS.06	11:00 AM to 12:30 PM	Thursday, 12 May 2022
KARAVITIS	Panagiotis	TAXPS.03	2:00 PM to 3:30 PM	Thursday, 12 May 2022
KEUSCH	Thomas	GVPS.04	9:00 AM to 10:30 AM	Friday, 13 May 2022
KIM	Natalie	MAPS.06	11:00 AM to 12:30 PM	Thursday, 12 May 2022
KIRWAN	Collette	GVPSD.02	11:00 AM to 12:30 PM	Thursday, 12 May 2022
KISSER	Michael	FAPS.02	9:00 AM to 10:30 AM	Thursday, 12 May 2022
KJÆRLAND	Frode	FARF.02	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
KLUMPES	Paul	FRRF.01	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
KOCHETOVA	Natalia	AUPSD.02	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
KOPITA	Anastasia	FAPSD.05	2:00 PM to 3:30 PM	Friday, 13 May 2022
KOSTOGLOU	Georgios	FARF.07	11:00 AM to 12:30 PM	Friday, 13 May 2022

KREANDER	Niklas	SEEPS.05	2:00 PM to 3:30 PM	Thursday, 12 May 2022
KRONENBERGER	Sandra	GVPS.05	11:00 AM to 12:30 PM	Friday, 13 May 2022
KRONENBERGER	Sebastian	AURF.09	2:00 PM to 3:30 PM	Friday, 13 May 2022
KUMMER	Sebastian	FRRF.02	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
LAMBERTIDES	Neophytos	FRPS.10	2:00 PM to 3:30 PM	Thursday, 12 May 2022
LEHAVY	Reuven	FAPSD.02	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
LEVI	Shai	FRRF.08	4:00 PM to 5:30 PM	Thursday, 12 May 2022
LOFFLER	Clemens	MAPS.10	4:00 PM to 5:30 PM	Thursday, 12 May 2022
LUKAS	Christian	MAPS.04	9:00 AM to 10:30 AM	Thursday, 12 May 2022
LUQUE-VÍLCHEZ	Mercedes	SEEPSD.06	2:00 PM to 3:30 PM	Friday, 13 May 2022
MAFROLLA	Elisabetta	GVRF.03	9:00 AM to 10:30 AM	Thursday, 12 May 2022
MAHMOUDIAN	Fereshteh	SEEPS.11	2:00 PM to 3:30 PM	Friday, 13 May 2022
MALMI	Teemu	MARF.03	9:00 AM to 10:30 AM	Thursday, 12 May 2022
MANGENEY	Louis	FRRF.06	2:00 PM to 3:30 PM	Thursday, 12 May 2022
MAPUASARI	Supeni	MARF.06	4:00 PM to 5:30 PM	Thursday, 12 May 2022
MARTYN	Patricia	MARF.05	2:00 PM to 3:30 PM	Thursday, 12 May 2022
MARQUES	Ana	FAPS.04	11:00 AM to 12:30 PM	Thursday, 12 May 2022
MATOZZA	Felice	SEERF.10	2:00 PM to 3:30 PM	Friday, 13 May 2022
MATTHAEI	Eva	TAXPS.10	2:00 PM to 3:30 PM	Friday, 13 May 2022
MATTO	Markus	EDPS.02	11:00 AM to 12:30 PM	Friday, 13 May 2022
MCBRIDE	Karen	GVRF.04	11:00 AM to 12:30	Thursday, 12 May 2022



			PM	
MCMEETING	Kevin	FAPSD. 03	9:00 AM to 10:30 AM	Friday, 13 May 2022
MENSAH	Albert	FRRF.1 3	2:00 PM to 3:30 PM	Friday, 13 May 2022
MERCADO	Facundo	FRPS.0 8	11:00 AM to 12:30 PM	Thursday, 12 May 2022
MERTENS	Kai	MAPSD .11	2:00 PM to 3:30 PM	Friday, 13 May 2022
MICHALAK	Jan	SEERF. 02	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
MIIHKINEN	Antti	FRPS.0 7	11:00 AM to 12:30 PM	Thursday, 12 May 2022
MITROU	Evisa	GVPS.0 1	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
MOHRMANN	Ulf	AUPSD. 08	2:00 PM to 3:30 PM	Friday, 13 May 2022
MUELLER	Jens	TAXRF. 01	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
MYLLYMÄKI	Emma- Riikka	SEERF. 05	4:00 PM to 5:30 PM	Thursday, 12 May 2022
MÄKELÄ	Hannele	SEERF. 04	11:00 AM to 12:30 PM	Thursday, 12 May 2022
NANDY	Rusha	FAPS.0 7	4:00 PM to 5:30 PM	Thursday, 12 May 2022
NIGGEMANN	Felix	AURF.0 5	2:00 PM to 3:30 PM	Thursday, 12 May 2022
NOVOTNY-FARKAS	Zoltan	FRPS.0 1	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
OPDECAM	Evelien	EDRF.0 1	9:00 AM to 10:30 AM	Thursday, 12 May 2022
OTT	Christian	SEERF. 07	11:00 AM to 12:30 PM	Friday, 13 May 2022
PANARETOU	Argyro	FRPSD. 03	9:00 AM to 10:30 AM	Thursday, 12 May 2022
PAPPERT	Nicolas	AURF.0 6	4:00 PM to 5:30 PM	Thursday, 12 May 2022
PARISI	Cristiana	MAPSD .06	4:00 PM to 5:30 PM	Thursday, 12 May 2022

PEDELL	Burkhard	MAPS.13	2:00 PM to 3:30 PM	Friday, 13 May 2022
PEI	Duo (Selina)	FAPS.06	2:00 PM to 3:30 PM	Thursday, 12 May 2022
PETERS	Christian	AUPS.07	2:00 PM to 3:30 PM	Thursday, 12 May 2022
PETTINICCHIO	Angela	AUPSD.01	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
PIOCH	Thomas	SEERF.09	2:00 PM to 3:30 PM	Friday, 13 May 2022
PLIETZSCH	Elisabeth	AUPSD.03	9:00 AM to 10:30 AM	Thursday, 12 May 2022
POPESKO	Boris	MAPS.14	2:00 PM to 3:30 PM	Friday, 13 May 2022
PROCHAZKA	David	FRPSD.08	9:00 AM to 10:30 AM	Friday, 13 May 2022
PÉREZ-LÓPEZ	Gemma	PSNPP S.02	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
PÉREZ-LÓPEZ	Gemma	PSNPP SD.01	9:00 AM to 10:30 AM	Thursday, 12 May 2022
RANTA	Mikko	GVRF.05	2:00 PM to 3:30 PM	Thursday, 12 May 2022
RAONIC	Ivana	FRPSD.04	11:00 AM to 12:30 PM	Thursday, 12 May 2022
RAPUSHI	Loreta	FRRF.04	9:00 AM to 10:30 AM	Thursday, 12 May 2022
REDIGOLO	Giulia	FRPSD.05	2:00 PM to 3:30 PM	Thursday, 12 May 2022
REILLEY	Jacob	ICPSD.03	2:00 PM to 3:30 PM	Thursday, 12 May 2022
REVELLINO	Silvana	MAPSD .09	11:00 AM to 12:30 PM	Friday, 13 May 2022
RIEPE	Jan	FAPSD.01	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
ROBSON	Keith	ICPSD.02	11:00 AM to 12:30 PM	Thursday, 12 May 2022
RODRIGUES	Lucia	HIPSD.01	9:00 AM to 10:30 AM	Friday, 13 May 2022
RUBIO	Silvina	GVPSD.04	4:00 PM to 5:30 PM	Thursday, 12 May 2022
RUGGIERO	Pasquale	PSNPP SD.02	2:00 PM to 3:30 PM	Thursday, 12 May 2022

RUSSO	Sarah	PSNPR F.01	2:00 PM to 3:30 PM	Thursday, 12 May 2022
SARHAN	Ahmed	TAXRF. 04	2:00 PM to 3:30 PM	Thursday, 12 May 2022
SCHELLEMAN	Caren	AUPSD. 05	2:00 PM to 3:30 PM	Thursday, 12 May 2022
SCHINDLER	Dirk	TAXPS. 07	11:00 AM to 12:30 PM	Friday, 13 May 2022
SCHÜTT	Harm	FRPS.0 9	2:00 PM to 3:30 PM	Thursday, 12 May 2022
SELLHORN	Thorsten	SEEPS. 04	11:00 AM to 12:30 PM	Thursday, 12 May 2022
SHAFRON	Emily	FRPS.0 4	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
SHAILER	Greg	GVPSD. 01	9:00 AM to 10:30 AM	Thursday, 12 May 2022
SHAN	Zilu	AUPS.1 1	11:00 AM to 12:30 PM	Friday, 13 May 2022
SHAUKAT	Amama	SEEPS. 01	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
SHE	Chaoyuan	SEERF. 03	9:00 AM to 10:30 AM	Thursday, 12 May 2022
SIAHAAN	Fernando	TAXRF. 05	9:00 AM to 10:30 AM	Friday, 13 May 2022
SICILIANO	Gianfranco	FRPSD. 07	4:00 PM to 5:30 PM	Thursday, 12 May 2022
SIERRA GARCIA	Laura	AURF.0 1	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
SKOGSVIK	Kenth	FARF.0 3	9:00 AM to 10:30 AM	Thursday, 12 May 2022
SKOOG	Matti	MAPSD .10	11:00 AM to 12:30 PM	Friday, 13 May 2022
SOFILKANITSCH	Christian	FRRF.0 9	4:00 PM to 5:30 PM	Thursday, 12 May 2022
SOPP	Karina	TAXPS. 09	2:00 PM to 3:30 PM	Friday, 13 May 2022
STACCHEZZINI	Riccardo	ICRF.01	4:00 PM to 5:30 PM	Thursday, 12 May 2022
STAGE	Barbara	TAXPS. 01	9:00 AM to 10:30 AM	Thursday, 12 May 2022

STATHOPOULOS	Konstantinos	GVPSD.03	2:00 PM to 3:30 PM	Thursday, 12 May 2022
STENZEL	Arthur	TAXPS.04	4:00 PM to 5:30 PM	Thursday, 12 May 2022
STOCZEK	Pia	FARF.04	11:00 AM to 12:30 PM	Thursday, 12 May 2022
SUNDGREN	Stefan	AUPSD.07	11:00 AM to 12:30 PM	Friday, 13 May 2022
SUNDEV	Dennis	FRPS.05	9:00 AM to 10:30 AM	Thursday, 12 May 2022
SURETH-SLOANE	Caren	TAXPS.05	9:00 AM to 10:30 AM	Friday, 13 May 2022
SWEENEY	Breda	MAPS.01	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
SZYMANEK	Paulina	ICRF.02	11:00 AM to 12:30 PM	Friday, 13 May 2022
TAGESSON	Torbjorn	PSNPR F.02	4:00 PM to 5:30 PM	Thursday, 12 May 2022
TANK	Ann	MAPS.03	9:00 AM to 10:30 AM	Thursday, 12 May 2022
TASCON	Maria T.	FAPS.01	9:00 AM to 10:30 AM	Thursday, 12 May 2022
THEIS	Jochen	AUPS.08	4:00 PM to 5:30 PM	Thursday, 12 May 2022
TIETMEYER	Raphael	SEEPS.10	11:00 AM to 12:30 PM	Friday, 13 May 2022
TINAIKAR	Surjit	FRPSD.10	2:00 PM to 3:30 PM	Friday, 13 May 2022
TRAN	Thuy Thanh	EDPSD.01	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
TROMBETTA	Marco	AUPSD.04	11:00 AM to 12:30 PM	Thursday, 12 May 2022
UMAN	Timur	AUPS.02	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
VAISANEN	Marjo	MAPS.07	2:00 PM to 3:30 PM	Thursday, 12 May 2022
VALENTINČIČ	Aljoša	FRRF.05	11:00 AM to 12:30 PM	Thursday, 12 May 2022

VALLE RUIZ	Cinthia	TAXPS.02	11:00 AM to 12:30 PM	Thursday, 12 May 2022
VAN DER GEEST	Jesse	TAXPS.06	9:00 AM to 10:30 AM	Friday, 13 May 2022
VAN DER LAAN	Sandra	HIRF.01	9:00 AM to 10:30 AM	Friday, 13 May 2022
VAN DER LAAN SMITH	Joyce	SEEPS.02	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
VAN TRIEST	Sander	MAPS.12	11:00 AM to 12:30 PM	Friday, 13 May 2022
VANDENHAUTE	Marie-Laure	AUPSD.06	9:00 AM to 10:30 AM	Friday, 13 May 2022
VANHOVE	AMELIE	EDPS.01	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
VANINI	Ute	MAPSD.03	9:00 AM to 10:30 AM	Thursday, 12 May 2022
VARMAZ	Armin	EDRF.02	11:00 AM to 12:30 PM	Thursday, 12 May 2022
VAZQUEZ	Antonio B.	GVPS.03	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
VERLEYEN	Isabelle	TAXPS D.02	4:00 PM to 5:30 PM	Thursday, 12 May 2022
VIEHWEGER	Martin	MAPS.08	2:00 PM to 3:30 PM	Thursday, 12 May 2022
WANG	David	ISPS.01	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
WANG	Mingzhu	FARF.05	2:00 PM to 3:30 PM	Thursday, 12 May 2022
WANG	Mingzhu	GVPS.02	1:30 PM to 3:00 PM	Wednesday, 11 May 2022
XIN	Baohua	FRPS.03	3:30 PM to 5:00 PM	Wednesday, 11 May 2022
YOUSEF	Hesham	MARF.07	9:00 AM to 10:30 AM	Friday, 13 May 2022
ZACH	Tzachi	FARF.06	4:00 PM to 5:30 PM	Thursday, 12 May 2022

## **COLLECTED PAPERS BY CATEGORY (As of May 5, 2022)**

**AUPS.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Kim ITTONEN (HANKEN SCHOOL OF ECONOMICS)

**LOCATION** KARL BORCH

**Effects of the EU Audit Reform on Market Concentration: Evidence from the United Kingdom and Germany**

ULF BRUGGEMANN, HUMBOLDT UNIVERSITY OF BERLIN; JULIANE BEER, HUMBOLDT UNIVERSITY OF BERLIN

**AUPS.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Kim ITTONEN (HANKEN SCHOOL OF ECONOMICS)

**LOCATION** KARL BORCH

**Does more competition improve the incumbent accounting firms' audit quality? Evidence from the emergence of second-tier accounting firms in China**

XIAOCHI GE, UNIVERSITY OF BRISTOL; PAWEL BILINSKI, BAYES BUSINESS SCHOOL; ARTHUR KRAFT, BAYES BUSINESS SCHOOL

**AUPS.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Kim ITTONEN (HANKEN SCHOOL OF ECONOMICS)

**LOCATION** KARL BORCH

**Auditor Legal Liability, Audit Quality, and Client Dependence -Evidence from Mandatory Transformation of Auditor Organizational Form in China**

LI WANG, UNIVERSITY OF AKRON; YANG CHENG, UNIVERSITY OF MINNESOTA DULUTH; CHAFEN ZHU, ZHEJIANG UNIVERSITY

**AUPS.02 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Timur UMAN (JONKOPING UNIVERSITY)

**LOCATION** AUD G

**Improving work outcomes in audit firms: the mediating role of perceived organizational support**

MARCELA ESPINOSA-PIKE, UNIVERSITY OF THE BASQUE COUNTRY; ITSASO BARRAINKUA AROZTEGI, UNIVERSITY OF THE BASQUE COUNTRY; M.EDURNE ALDAZABAL, UNIVERSITY OF THE BASQUE COUNTRY

**AUPS.02 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Timur UMAN (JONKOPING UNIVERSITY)

**LOCATION** AUD G

**Materiality and debt contracting**

OMAR DE INES ANTON, CARLOS III UNIVERSITY MADRID; THI THUY DUNG NGUYEN, CARLOS III UNIVERSITY MADRID

**AUPS.02 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Timur UMAN (JONKOPING UNIVERSITY)

**LOCATION** AUD G

**Evidence-Informed Audit Standard Setting: Exploring Evidence Use and Knowledge Transfer**

STEVEN SALTERIO, QUEEN'S UNIVERSITY

**AUPSD.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Angela PETTINICCHIO (UNIVERSITÀ CATTOLICA DEL SACRO CUORE)

**LOCATION** AUD Q

**Determinants of Price Competition within Accounting Associations and Networks**

DITMIR SUFAJ, KU LEUVEN

Discussant: Ulf MOHRMANN (NHH NORWEGIAN SCHOOL OF ECONOMICS)

**AUPSD.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Angela PETTINICCHIO (UNIVERSITÀ CATTOLICA DEL SACRO CUORE)

**LOCATION** AUD Q

**Economic Effects of External Auditing on Investment Decisions under Product Market Competition**

FELIX NIGGEMANN, UNIVERSITY OF ZURICH; REINHARD SCHRANK, UNIVERSITY OF GRAZ

Discussant: Christopher BLEIBTREU (BI NORWEGIAN BUSINESS SCHOOL)

**AURF.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Laura SIERRA GARCIA (UNIVERSITY PABLO DE OLAVIDE, SEVILLE)

**LOCATION** AUD R

**DOES THE EXPANDED AUDIT REPORT ENHANCE UNDERSTANDING OF COMPANIES?**

LAURA SIERRA GARCIA, UNIVERSITY PABLO DE OLAVIDE, SEVILLE; MARIA GARCIA BENAÚ, UNIVERSITY OF VALENCIA; NICOLAS GAMBETTA, UNIVERSIDAD ORT URUGUAY; ISABEL MARTINEZ CONESA, MURCIA UNIVERSITY

**AURF.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Laura SIERRA GARCIA (UNIVERSITY PABLO DE OLAVIDE, SEVILLE)

**LOCATION** AUD R

**Determinants of Key Audit Matters' Disclosures A Content Analysis of Key Audit Matters in the United Kingdom**

HALA JADA, UNIVERSITY OF MANNHEIM; BENEDIKT FRANKE, UNIVERSITY OF WUERZBURG

**AURF.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Laura SIERRA GARCIA (UNIVERSITY PABLO DE OLAVIDE, SEVILLE)

**LOCATION** AUD R

**Determinants of Key Audit Matters in Thailand**

DAVID HUGUET, UNIVERSITY OF VALENCIA; ORATHAI DUSADEEDUMKOENG, MAEJO UNIVERSITY; JUAN GANDÍ, UNIVERSITY OF VALENCIA



**EDPSD.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK ACCOUNTING EDUCATION**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Thuy Thanh TRAN (UNIVERSITY OF KASSEL)

**LOCATION** ROOM 110

**Explaining changes in students' approaches to learning - The first course in accounting**

MARKUS MATTO, UNIVERSITY OF EASTERN FINLAND; JARI HUIKKU, AALTO UNIVERSITY  
SCHOOL OF BUSINESS; HANNU OJALA, UNIVERSITY OF EASTERN FINLAND

Discussant: Evelien OPDECAM (GHENT UNIVERSITY)

**EDPSD.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK ACCOUNTING EDUCATION**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Thuy Thanh TRAN (UNIVERSITY OF KASSEL)

**LOCATION** ROOM 110

**How does the academic performance of first-year accounting students relate to their self-efficacy and mental well-being?**

LIZE VANDERSTRAETEN, GHENT UNIVERSITY; EVELIEN OPDECAM, GHENT UNIVERSITY;  
PATRICIA EVERAERT, GHENT UNIVERSITY

Discussant: Jose Luis UCIEDA BLANCO (UNIVERSIDAD AUTÓNOMA DE MADRID)

**FAPSD.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Jan RIEPE (TUEBINGEN UNIVERSITY)

**LOCATION** AUD M

**Covenant-lite Deals, Non-Bank Deal Ownership and Financial Reporting Quality**

KEVIN MCMEEKING, BRUNEL UNIVERSITY; ADNAN ISIN, UNIVERSITY OF EXETER; RAJESH  
THARYAN, UNIVERSITY OF EXETER

Discussant: Silu WANG (AUSTRALIAN NATIONAL UNIVERSITY)

**FAPSD.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Jan RIEPE (TUEBINGEN UNIVERSITY)

**LOCATION** AUD M

**Joint Impact of Prudential Regulation and Loan-Loss Reserving on Crisis Lending**

KARTHIK BALAKRISHNAN, RICE UNIVERSITY; XIAO LIU, RICE UNIVERSITY; KONDURU  
SIVARAMAKRISHNAN, RICE UNIVERSITY  
Discussant: Armin VARMAZ (UNIVERSITY OF APPLIED SCIENCES BREMEN)

**FARF.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Research Forum

**SESSION CHAIR** Jeppe CHRISTOFFERSEN (COPENHAGEN BUSINESS SCHOOL)

**LOCATION** AUD I

**Detecting Companies' Financial Distress on Time: Adding Business Perspectives to Machine Learning Models**

JELENA RADOVANOVIC, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS; CHRISTIAN  
HAAS, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, INSTITUTE FOR CORPORATE  
GOVERNANCE

**FARF.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Research Forum

**SESSION CHAIR** Jeppe CHRISTOFFERSEN (COPENHAGEN BUSINESS SCHOOL)

**LOCATION** AUD I

**Does the Firm's Accounting Information Explain Sovereign Credit Risk?**

ANDRE SEKUNDA, FEDERAL UNIVERSITY OF PARAIBA; EDILSON PAULO, FEDERAL UNIVERSITY  
OF RIO GRANDE DU SOL; JOSE ALONSO BORBA, FEDERAL UNIVERSITY OF SANTA CATARINA

**FARF.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Research Forum

**SESSION CHAIR** Jeppe CHRISTOFFERSEN (COPENHAGEN BUSINESS SCHOOL)

**LOCATION** AUD I

**Current developments in the European corporate bond market**

PIA STOCZEK, PADERBORN UNIVERSITY; URSKA KOSI, PADERBORN UNIVERSITY; BENEDIKT  
FRANKE, UNIVERSITY OF WUERZBURG

**FARF.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Research Forum

**SESSION CHAIR** Jeppe CHRISTOFFERSEN (COPENHAGEN BUSINESS SCHOOL)

**LOCATION** AUD I

**Bankruptcy Prediction of Privately Held SMEs Using Feature Selection Methods**

FLORENTINA PARASCHIV, ZEPPELIN UNIVERSITY, DEPARTMENT OF FINANCE; MARKUS SCHMID, SWISS INSTITUTE OF BANKING AND FINANCE, UNIVERSITY OF ST. GALLEN; RANIK WAHLSTRØM, NORWEGIAN UNIVERSITY OF SCIENCE AND TECHNOLOGY

**FARF.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Research Forum

**SESSION CHAIR** Jeppe CHRISTOFFERSEN (COPENHAGEN BUSINESS SCHOOL)

**LOCATION** AUD I

**Debt Covenants After Bankruptcy**

HELENA ISIDRO, ISCTE-IUL; IVANA RAONIC, BAYES BUSINESS SCHOOL

**FRPS.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Zoltan NOVOTNY-FARKAS (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS)

**LOCATION** AUD B

**The Rising Importance of Aggregate Earnings**

GIL SADKA, THE UNIVERSITY OF TEXAS AT DALLAS; RONNIE SADKA, BOSTON COLLEGE; AYUNG TSENG, GEORGETOWN UNIVERSITY

**FRPS.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Zoltan NOVOTNY-FARKAS (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS)

**LOCATION** AUD B

**The Effect of Intellectual Property Rights Protection on Stock Price Synchronicity: Evidence from the Agreement on Trade-Related Aspects of Intellectual Property Rights**

FANGFANG HOU, XIAMEN UNIVERSITY; JEFFREY NG, THE HONG KONG POLYTECHNIC UNIVERSITY; THARINDRA RANASINGHE, AMERICAN UNIVERSITY

**FRPS.02 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Luminita ENACHE (CALGARY UNIVERSITY)

**LOCATION** AUD C

**Investor Style and Domicile and Financial Reporting Comparability**

STEFANO CODA, IÉSEG SCHOOL OF MANAGEMENT; SERAINA ANAGNOSTOPOULOU,  
UNIVERSITY OF PIRAEUS

**FRPS.02 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Luminita ENACHE (CALGARY UNIVERSITY)

**LOCATION** AUD C

**Financial Reporting Comparability in US Firms Issuing Debt in the US Primary Market**

PAULA HILL, UNIVERSITY OF BRISTOL; GERALD LOBO, UNIVERSITY OF HOUSTON; SHUO  
WANG, UNIVERSITY OF EDINBURGH

**FRPS.02 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Luminita ENACHE (CALGARY UNIVERSITY)

**LOCATION** AUD C

**Accounting choice in measurement and comparability: An examination of the effect of the  
fair value option**

JOANA FONTES, UCP - CATOLICA LISBON SCHOOL OF BUSINESS & ECONOMICS; ARGYRO  
PANARETOU, LANCASTER UNIVERSITY; CATHERINE SHAKESPEARE, UNIVERSITY OF MICHIGAN

**FRPSD.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Mark CLATWORTHY (UNIVERSITY OF BRISTOL)

**LOCATION** AUD D

**Survival of the most secretive: Firm bankruptcy and peer firm contract redactions**

PAUL GRIFFIN, UNIVERSITY OF CALIFORNIA, DAVIS; HYUN HONG, UNIVERSITY OF CALIFORNIA, RIVERSIDE; KYUNGRAN LEE, UNIVERSITY OF HONG KONG; KATIE MOON, UNIVERSITY OF COLORADO BOULDER

Discussant: Matthias BREUER (COLUMBIA UNIVERSITY)

**FRPSD.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Mark CLATWORTHY (UNIVERSITY OF BRISTOL)

**LOCATION** AUD D

**Learning to Disclose: Disclosure Dynamics in the 1890s Streetcar Industry**

THOMAS BOURVEAU, COLUMBIA UNIVERSITY; MATTHIAS BREUER, COLUMBIA UNIVERSITY; ROBERT STOUMBOS, COLUMBIA UNIVERSITY

Discussant: Thomas MULLNER (UNIVERSITY OF GRAZ)

**FRRF.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Paul KLUMPES (AALBORG UNIVERSITY)

**LOCATION** LAB 1

**The Association between Mandated Environmental Liability Recognition and Voluntary ESG Disclosure Quality**

CAI CHEN, INSEAD; DANIEL BENS, INSEAD; PETER JOOS, INSEAD

**FRRF.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Paul KLUMPES (AALBORG UNIVERSITY)

**LOCATION** LAB 1

**ESG Visualization and ESG Performance Evaluation: Evidence from Rankings by the Dow Jones Sustainability World Index**

HERVÉ STOLOWY, HEC PARIS; RODOLPHE DURAND, HEC PARIS; ALEXANDRE MADELAINE, HEC PARIS; LUC PAUGAM, HEC PARIS

**FRRF.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Paul KLUMPES (AALBORG UNIVERSITY)

**LOCATION** LAB 1

**The impact of transformation to mandatory CSR regulation on UK's firms' subsequent financial performance**

JAN SMOLARSKI, ALFAISAL UNIVERSITY; RUBA HAMED, ALFAISAL UNIVERSITY; BASIEM AL-SHATTARAT, PRINCE SULTAN UNIVERSITY; WASIM AL-SHATTARAT, GULF UNIVERSITY FOR SCIENCE AND TECHNOLOGY

**FRRF.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Paul KLUMPES (AALBORG UNIVERSITY)

**LOCATION** LAB 1

**Adaptive framing of sustainability in CEO letters**

SUSANNE ARVIDSSON, LUND UNIVERSITY; SVETLANA SABELFELD, GOTHENBURG UNIVERSITY

**FRRF.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Paul KLUMPES (AALBORG UNIVERSITY)

**LOCATION** LAB 1

**Linguistic construction of the concept of sustainability – Corpus-based analysis of integrated reports**

EMRE PARLAKKAYA, HENLEY BUSINESS SCHOOL, UNIVERSITY OF READING; RENATA STENKA, UNIVERSITY OF READING; SYLVIA JAWORSKA, DEPARTMENT OF ENGLISH LANGUAGE AND APPLIED LINGUISTICS, UNIVERSITY OF READING

**FRRF.02 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Sebastian KUMMER (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS)

**LOCATION** LAB 2

**AI-powered Information and Big Data: Current Regulations and Ways Forward in IFRS Reporting**

SUSANNE LEITNER-HANETSEDER, UPPER AUSTRIA UNIVERSITY OF APPLIED SCIENCES;  
OTHMAR LEHNER, HANKEN SCHOOL OF ECONOMICS, HELSINKI, FINLAND

**FRRF.02 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Sebastian KUMMER (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS)

**LOCATION** LAB 2

**An analysis of the SEC's drive to bring IFRS to U.S. capital markets**

KIRSTIN BECKER, COPENHAGEN BUSINESS SCHOOL; HOLGER DASKE, UNIVERSITY OF  
MANNHEIM; CHRISTOPH PELGER, UNIVERSITY OF PASSAU; STEPHEN ZEFF, RICE UNIVERSITY

**FRRF.02 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Sebastian KUMMER (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS)

**LOCATION** LAB 2

**Inside the Black Box of Present Value Measurements after IFRS - What Shapes  
Management Judgement and Discretion?**

CHRISTINE GERTUNG, UNIVERSITY OF MAINZ

**FRRF.02 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Sebastian KUMMER (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS)

**LOCATION** LAB 2

**Drivers of and Obstacles to IFRS Adoption in Emerging Countries: Evidence from the MENA  
Region**

DAVID PROCHAZKA, PRAGUE UNIVERSITY OF ECONOMICS AND BUSINESS; SARAH CHEHADE,  
PRAGUE UNIVERSITY OF ECONOMICS AND BUSINESS

**GVPS.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** ACCOUNTING AND GOVERNANCE

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Evisa MITROU (QUEEN MARY, UNIVERSITY OF LONDON)

**LOCATION** AUD J

**Curse or Blessing? The Use of Subjective Performance Evaluation in the Digital Era**

SEBASTIAN FIRK, UNIVERSITY OF GRONINGEN; YANNIK GEHRKE, UNIVERSITY OF GOETTINGEN; MAX HOLST, UNIVERSITY OF GOETTINGEN; MICHAEL WOLFF, UNIVERSITY OF GOETTINGEN

**GVPS.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** ACCOUNTING AND GOVERNANCE

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Evisa MITROU (QUEEN MARY, UNIVERSITY OF LONDON)

**LOCATION** AUD J

**Workplace Harassment Risk, Non-disclosure Agreements, and Information Flow**

GUIDO FRIEBEL, GOETHE UNIVERSITY FRANKFURT; YUPING JIA, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT; XIANG ZHENG, NHH NORWEGIAN SCHOOL OF ECONOMICS; MENGHAN ZHU, VRIJE UNIVERSITEIT AMSTERDAM

**GVPS.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** ACCOUNTING AND GOVERNANCE

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Evisa MITROU (QUEEN MARY, UNIVERSITY OF LONDON)

**LOCATION** AUD J

**An examination of UK firms' modern slavery disclosures: A gender socialisation theory perspective**

MAHMOUD ELMARZOUKY, KINGSTON UNIVERSITY; TANTAWY MOUSSA, UNIVERSITY OF WESTMINSTER; AMIR ALLAM, UNIVERSITY OF WESTMINSTER

**GVPS.02 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** ACCOUNTING AND GOVERNANCE

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Mingzhu WANG (KING'S COLLEGE LONDON)

**LOCATION** AUD N

**Shareholders' Benefit from Bank Representatives on the Board**

SANDRA KRONENBERGER, JOHANNES GUTENBERG UNIVERSITY MAINZ; KATRIN WEISKIRCHNER-MERTEN, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS



**GVPS.02 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK ACCOUNTING AND GOVERNANCE**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Mingzhu WANG (KING'S COLLEGE LONDON)

**LOCATION** AUD N

**Does Sound Lending Infrastructure Foster Better Financial Reporting Quality of SMEs?**

XIAODONG WANG, UNIVERSITY OF PORTSMOUTH

**GVPS.02 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK ACCOUNTING AND GOVERNANCE**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Mingzhu WANG (KING'S COLLEGE LONDON)

**LOCATION** AUD N

**Does Job Insecurity Discipline CEOs or Induce Opportunism? Evidence Based on Earnings Inflation**

CHEN CAI, LEHIGH UNIVERSITY; XIAOHUA FANG, FLORIDA ATLANTIC UNIVERSITY; DI LI, PEKING UNIVERSITY

**GVRP.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK ACCOUNTING AND GOVERNANCE**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Peter FRII (UMEA UNIVERSITY)

**LOCATION** AUD K

**CSR Disclosure and Internationalisation: The Missing Elements Between Earnings Management and the Market Value of Russian Companies**

TATIANA GARANINA, UNIVERSITY OF VAASA

**GVRP.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK ACCOUNTING AND GOVERNANCE**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Peter FRII (UMEA UNIVERSITY)

**LOCATION** AUD K

**Will Nature-Loving CEOs Make the World Greener?**

WEIJIA ZHI, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT

**GVR.F.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** ACCOUNTING AND GOVERNANCE

**SESSION TYPE** Research Forum

**SESSION CHAIR** Peter FRII (UMEA UNIVERSITY)

**LOCATION** AUD K

**CEO inside debt and sustainable CSR engagement. Effectiveness and implications**

ENCARNA GUILLAMON SAORIN, CARLOS III UNIVERSITY MADRID; ANDRES GUIRAL, YONSEI UNIVERSITY; DOOCHEOL MOON, YONSEI SCHOOL OF BUSINESS

**GVR.F.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** ACCOUNTING AND GOVERNANCE

**SESSION TYPE** Research Forum

**SESSION CHAIR** Peter FRII (UMEA UNIVERSITY)

**LOCATION** AUD K

**Board attributes and companies' choice of sustainability assurance providers**

KHOLOD ALSAHALI, UNIVERSITY OF EAST ANGLIA; RICARDO MALAGUEÑO, UNIVERSITY OF EAST ANGLIA; ANA MARQUES, UNIVERSITY OF EAST ANGLIA

**ICPS.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** INTERDISCIPLINARY/CRITICAL

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Per AHBLOM (LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCES)

**LOCATION** AUD L

**Countering Neoliberal Hegemony: The Use of Accounting in Public Space**

CHRISTINE GILBERT, LAVAL UNIVERSITY; JEFF EVERETT, YORK UNIVERSITY

**ICPS.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** INTERDISCIPLINARY/CRITICAL

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Per AHBLOM (LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCES)

**LOCATION** AUD L

**The micro-foundations of risk work: Tacit knowledge and the design of a risk management system in German hospitals**

NADINE GERHARDT, UNIVERSITY WITTEN-HERDECKE; CHRISTIAN HUBER, COPENHAGEN BUSINESS SCHOOL; JACOB REILLEY, UNIVERSITY OF GRONINGEN

**ICPS.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** INTERDISCIPLINARY/CRITICAL

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Per AHBLOM (LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCES)

**LOCATION** AUD L

**Accounting as moral practice in COVID-19 pandemic: The moral agency of the Italian Government's key emergency indicators**

ALESSANDRO LAI, UNIVERSITY OF VERONA; GIULIA LEONI, UNIVERSITY OF GENOA;  
RICCARDO STACCHEZZINI, UNIVERSITY OF VERONA

**ISPS.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** ACCOUNTING AND INFORMATION SYSTEMS

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** David WANG (DEPAUL UNIVERSITY)

**LOCATION** AUD F

**Bitcoin and the Limits of Trust**

MELISSA FORTIN, UNIVERSITY OF CONCORDIA; ERICA PIMENTEL, JOHN MOLSON SCHOOL OF BUSINESS – CONCORDIA UNIVERSITY

**ISPS.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** ACCOUNTING AND INFORMATION SYSTEMS

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** David WANG (DEPAUL UNIVERSITY)

**LOCATION** AUD F

**The Dark Side of Robotic Process Automation**

MARC EULERICH, UNIVERSITY OF DUISBURG-ESSEN; NATHAN WADDOUPS, UNIVERSITY OF DENVER; MARTIN WAGENER, UNIVERSITY OF DUISBURG-ESSEN; DAVID WOOD, BRIGHAM YOUNG UNIVERSITY

**MAPS.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Breda SWEENEY (NATIONAL UNIVERSITY OF IRELAND, GALWAY)

**LOCATION** AUD O

**Change and continuity of target setting in a firm's budget abandonment process**

JARI HUIKKU, AALTO UNIVERSITY SCHOOL OF BUSINESS; TIINA HENTTU-AHO, UNIVERSITY OF OULU; JANNE JÄRVINEN, UNIVERSITY OF OULU; KATI MARTTILA, AALTO UNIVERSITY SCHOOL OF BUSINESS

**MAPS.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Breda SWEENEY (NATIONAL UNIVERSITY OF IRELAND, GALWAY)

**LOCATION** AUD O

**Management Accounting as Game Changer? On the Bidirectional Effects Between Management Accounting System Innovation and Organizational Success**

ALISA SOPHIE BACH, WHU OTTO BEISHEIM SCHOOL OF MANAGEMENT; DANIEL SCHAUPP, WHU OTTO BEISHEIM SCHOOL OF MANAGEMENT; UTZ SCHAEFFER, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT

**MAPS.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Breda SWEENEY (NATIONAL UNIVERSITY OF IRELAND, GALWAY)

**LOCATION** AUD O

**Business as usual: working from home during the pandemic did not lead to large changes in employee-level management control**

SANDER VAN TRIEST, UNIVERSITY OF AMSTERDAM

**MAPSD.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Alisa BRINK (VIRGINIA COMMONWEALTH UNIVERSITY)

**LOCATION** AUD P

**Controllable Incentive Contracting for Ambidextrous Principal/Agent Relations**

STEFAN EDLINGER-BACH, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

Discussant: Lucia BELLORA-BIENENGRAEBER (UNIVERSITY OF GRONINGEN)

**MAPSD.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Alisa BRINK (VIRGINIA COMMONWEALTH UNIVERSITY)

**LOCATION** AUD P

**The effect of the detail level of rankings under individual and group incentive contracts:**

**The moderating effect of gender**

LAURA GOMEZ-RUIZ, UNIVERSITY PABLO DE OLAVIDE, SEVILLE; MARIA J. SANCHEZ-EXPOSITO, UNIVERSITY PABLO DE OLAVIDE

Discussant: Ann TANK (UNIVERSITY OF GRONINGEN)

**MARF.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Christian ANDVIK (BI NORWEGIAN BUSINESS SCHOOL)

**LOCATION** ROOM 107

**Career Development in Management Accounting: Empirical Evidence**

JOHANNES THALLER, INSTITUTE OF MANAGEMENT CONTROL AND CONSULTING, JOHANNES KEPLER UNIVERSITY LINZ; CHRISTINE DULLER, JOHANNES KEPLER UNIVERSITY/INSTITUTE OF APPLIED STATISTICS; BIRGIT FELDBAUER-DURSTMÜLLER, JOHANNES KEPLER UNIVERSITY/INSTITUTE FOR MANAGEM

**MARF.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Christian ANDVIK (BI NORWEGIAN BUSINESS SCHOOL)

**LOCATION** ROOM 107

**Hybridity and Management Control: What do we know and what do we need to know ?**

ISTEMI DEMIRAG, TALLINN UNIVERSITY OF TECHNOLOGY

**MARF.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Christian ANDVIK (BI NORWEGIAN BUSINESS SCHOOL)

**LOCATION** ROOM 107

**Enabling and coercive control and their optimal combination in enhancing success in radical innovation projects**

BENITA GULLKVIST, HANKEN SCHOOL OF ECONOMICS; MIKA YLINEN, UNIVERSITY OF VAASA

**MARF.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Christian ANDVIK (BI NORWEGIAN BUSINESS SCHOOL)

**LOCATION** ROOM 107

**Accounting Pedagogy as a Form of Control: Implementing Results-Based-Management**

VICTORIA HONSEL, WHU OTTO BEISHEIM SCHOOL OF MANAGEMENT; DAVID CRVELIN, HEC - PARIS; LUKAS LOEHLEIN, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT; UTZ SCHAEFFER, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT

**MARF.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Christian ANDVIK (BI NORWEGIAN BUSINESS SCHOOL)

**LOCATION** ROOM 107

**Speaking accounting – how controllers small talk at a distance**

BINO CATASUS, STOCKHOLM UNIVERSITY; ISABELLA NORDLUND, STOCKHOLM SCHOOL OF ECONOMICS; KATARINA KAARBØE, NHH NORWEGIAN SCHOOL OF ECONOMICS

**PSNPPS.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** PUBLIC SECTOR ACCOUNTING & NOT-FOR-PROFIT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Jim HASLAM (DURHAM UNIVERSITY)

**LOCATION** AUD H

**Institutional entrepreneurs and stakeholders' involvement in shaping global public sector accounting standards in New Zealand**

DANIELA ARGENTO, KRISTIANSTAD UNIVERSITY; RACHEL BASKERVILLE, VICTORIA UNIVERSITY OF WELLINGTON; GIUSEPPE GROSSI, KRISTIANSTAD UNIVERSITY

**PSNPPS.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** PUBLIC SECTOR ACCOUNTING & NOT-FOR-PROFIT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Jim HASLAM (DURHAM UNIVERSITY)

**LOCATION** AUD H

**Accounting and the Quest for Commensuration**

SVEN MODELL, MANCHESTER BUSINESS SCHOOL

**PSNPPS.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** PUBLIC SECTOR ACCOUNTING & NOT-FOR-PROFIT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Jim HASLAM (DURHAM UNIVERSITY)

**LOCATION** AUD H

**University spending efficiency and diversity outcomes**

SARAH KROECHERT, LANCASTER UNIVERSITY; CHRISTOPHER ARMSTRONG, UNIVERSITY OF PENNSYLVANIA; ALAN JAGOLINZER, UNIVERSITY OF CAMBRIDGE; ANDREA PAWLICZEK, UNIVERSITY OF COLORADO BOULDER

**SEEPS.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Amama SHAUKAT (BRUNEL UNIVERSITY)

**LOCATION** JEBSEN

**Welfare implications of voluntary CSR reporting and competition**

THERESA WITTEICH, UNIVERSITY OF GRAZ

**SEEPS.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Amama SHAUKAT (BRUNEL UNIVERSITY)

**LOCATION** JEBSEN

**Individual Mortgage Lending, Public Corruption, Race and Gender: Evidence from Local Corruption Crack-Downs**

ALBERT MENSAH, HEC PARIS; ARTHUR MORRIS, HKUST; JOSEPH HAN STICE, CHINESE UNIVERSITY OF HONG KONG; ROGER WHITE, ARIZONA STATE UNIVERSITY

**SEEPS.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Amama SHAUKAT (BRUNEL UNIVERSITY)

**LOCATION** JEBSEN

**All That Glitters is not Gold: Performance Impact of Corporate Greenwashing**

WOLFGANG BREUER, RWTH AACHEN UNIVERSITY; MANUEL HASS, RWTH AACHEN UNIVERSITY

**SEEPSD.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Marita BLOMKVIST (GÖTEBORGS UNIVERSITET)

**LOCATION** JEBSEN UP

**A (NEW) ROLE FOR ACCOUNTANTS? THE ADOPTION OF NON-FINANCIAL REPORTING REGULATION IN ROMANIA**

NADIA ALBU, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES; CATALIN ALBU, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES; OANA APOSTOL, TAMPERE UNIVERSITY; GABRIEL JINGA, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES; CHARLES CHO, SCHULICH SCHOOL OF BUSINESS, YORK UNIVERSITY

Discussant: Ericka COSTA (UNIVERSITÀ DEGLI STUDI DI TRENTO)

**SEEPSD.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Marita BLOMKVIST (GÖTEBORGS UNIVERSITET)

**LOCATION** JEBSEN UP

**The dynamics of social and environmental reporting regulation**

MERCEDES LUQUE-VÍLCHEZ, UNIVERSITY OF CÓRDOBA; JAVIER HUSILLOS, UNIVERSIDAD PUBLICA DE NAVARRA; CARLOS LARRINAGA, UNIVERSIDAD DE BURGOS

Discussant: Oana APOSTOL (TAMPERE UNIVERSITY)

**SEERF.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Laura CORAZZA (UNIVERSITY OF TORINO)

**LOCATION** JEBSEN DOWN



**The Role of Socially Responsible Investors in Portfolio Firms' Acquisition Acquisition Decisions and Outcomes**

MORITZ STEFFIEN, WESTFALISCHE WILHELMS-UNIVERSITÄT MÜNSTER

**SEERF.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Laura CORAZZA (UNIVERSITY OF TORINO)

**LOCATION** JEBSEN DOWN

**REPORTING ON SUSTAINABLE DEVELOPMENT GOALS IN THE EUROPEAN UNION: WHAT DRIVES COMPANIES' DECISIONS?**

PAWEŁ ZIENIUK, CRACOW UNIVERSITY OF ECONOMICS; JOANNA KRASODOMSKA, CRACOW UNIVERSITY OF ECONOMICS; JADWIGA KOSTRZEWSKA, CRACOW UNIVERSITY OF ECONOMICS

**SEERF.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Laura CORAZZA (UNIVERSITY OF TORINO)

**LOCATION** JEBSEN DOWN

**Friedman doctrine prevails! Or does it? Evidence from the views of practitioners on corporate sustainability in their firms**

ASIF HUQ, DALARNA UNIVERSITY COLLEGE; KLAS SUNDBERG, DALARNA UNIVERSITY

**SEERF.01 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Laura CORAZZA (UNIVERSITY OF TORINO)

**LOCATION** JEBSEN DOWN

**Mobilising Islamic Funds for Climate Actions: from transparency to traceability**

RAENI RAENI, UNIVERSITY OF BIRMINGHAM; IAN THOMSON, UNIVERSITY OF BIRMINGHAM; ANN-CHRISTINE FRANDSEN, UNIVERSITY OF BIRMINGHAM

**SEERF.02 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Jan MICHALAK (LODZ UNIVERSITY)

**LOCATION** ROOM 104

**Fighting climate change: The role of integrated reporting on firms' carbon performance**

UDIOGENIS BABOUKARDOS, AUDENCIA BUSINESS SCHOOL; ABDULLAHI ISHOLA, UNIVERSITY OF ESSEX; MUSA MANGENA, UNIVERSITY OF NOTTINGHAM

**SEERF.02 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Jan MICHALAK (LODZ UNIVERSITY)

**LOCATION** ROOM 104

**Specific Climate Change Risk Disclosures and the Cost of Debt**

WALID BEN AMAR, UNIVERSITY OF OTTAWA; DIANA CASTRO HERRERA, TSM RESEARCH UNIVERSITÉ TOULOUSE 1 CAPITOLE; ISABELLE MARTINEZ, TSM RESEARCH UNIVERSITY OF TOULOUSE 1 CAPITOLE

**SEERF.02 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Jan MICHALAK (LODZ UNIVERSITY)

**LOCATION** ROOM 104

**CHALLENGES FOR THE ACCURATE MEASUREMENT AND ACCOUNTING OF CORPORATE GREENHOUSE GAS EMISSIONS**

ANTON KELNHOFER, TECHNICAL UNIVERSITY OF MUNICH; BENEDIKT BRAUNER, TU MUNICH

**SEERF.02 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Jan MICHALAK (LODZ UNIVERSITY)

**LOCATION** ROOM 104

**Institutional investors and low carbon transition: A multilevel analysis of lead firm orientation**

NIKLAS KREANDER, UNIVERSITY OF SOUTH-EASTERN NORWAY; KENNETH MCPHAIL, MANCHESTER BUSINESS SCHOOL; FRANK GEELS, UNIVERSITY OF MANCHESTER

**SEERF.02 1:30 PM-3:00 PM Wednesday, 11 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Jan MICHALAK (LODZ UNIVERSITY)

**LOCATION** ROOM 104

**Towards dual carbon emissions reporting: Market valuation implications of market-based carbon emissions reporting**

CHAOYUAN SHE, UNIVERSITY OF ESSEX; DIOGENIS BABOUKARDOS, AUDENCIA BUSINESS SCHOOL

**AUPS.03 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Ilias BASIOUDIS (ASTON BUSINESS SCHOOL)

**LOCATION** KARL BORCH

**Back to where it started? — Do expanded audit reports become sticky and boilerplate over time?**

ANDREAS SEEBECK, FRIEDRICH ALEXANDER UNIVERSITY

**AUPS.03 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Ilias BASIOUDIS (ASTON BUSINESS SCHOOL)

**LOCATION** KARL BORCH

**State Ownership, Political Influence and Audit Reporting: Evidence from Key Audit Matters**

XIAOXI WU, BOCCONI UNIVERSITY; ANNITA FLOROU, BOCCONI UNIVERSITY; VINCENT (QIRU) ZHANG, DUKE UNIVERSITY; SHUAI YUAN, UNIVERSITY OF NOTTINGHAM NINGBO CHINA

**AUPS.03 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Ilias BASIOUDIS (ASTON BUSINESS SCHOOL)

**LOCATION** KARL BORCH

**The informative value of Key Audit Matters in the audit report: Understanding the audit firm and matter type impact**

NICOLAS GAMBETTA, UNIVERSIDAD ORT URUGUAY; LAURA SIERRA GARCIA, UNIVERSITY PABLO DE OLAVIDE, SEVILLE; MARIA GARCIA BENAU, UNIVERSITY OF VALENCIA; JOSEFINA NOVEJARQUE, ESIC BUSINESS AND MARKETING SCHOOL

**AUPS.04 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Claus HOLM (AARHUS UNIVERSITY)

**LOCATION** AUD G

**Related Party Transactions and Audit Quality: Evidence on the Efficacy of Auditing Standard 18**

MOATAZ EL-HELALY, AMERICAN UNIVERSITY IN CAIRO SCHOOL OF BUSINESS; ANWER AHMED, TEXAS A&M; BILAL AL-DAH, KEAN UNIVERSITY

**AUPS.04 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Claus HOLM (AARHUS UNIVERSITY)

**LOCATION** AUD G

**The impact of mandatory rotation rule on group subsidiaries**

MARIA ELENA OLANTE, UNIVERSITA CATTOLICA DEL SACRO CUORE; ELENA CANTÙ, UNIVERSITÀ CATTOLICA DEL SACRO CUORE; ANGELA PETTINICCHIO, UNIVERSITÀ CATTOLICA DEL SACRO CUORE; ALESSANDRA SCIMECA, BOCCONI UNIVERSITY

**AUPS.04 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Claus HOLM (AARHUS UNIVERSITY)

**LOCATION** AUD G

**Audit-firm size and the resolution of financial distress: evidence for privately held firms**

STEFAN SUNDGREN, UMEA UNIVERSITY

**AUPSD.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Natalia KOCHETOVA (SAINT MARY'S UNIVERSITY)

**LOCATION** AUD Q

**The Effect of Pure Audit Firms, Non-Provision of Non-Audit Services to Audit Clients, and a Statutory Fee Schedule on Audit Quality Perceptions**

REINER QUICK, DARMSTADT TECHNICAL UNIVERSITY; NICOLAS PAPPERT, TECHNICAL UNIVERSITY OF DARMSTADT

Discussant: Sebastian OELRICH (TECHNICAL UNIVERSITY DRESDEN)

**AUPSD.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Natalia KOCHETOVA (SAINT MARY'S UNIVERSITY)

**LOCATION** AUD Q

**How do Audit Committees Support Audit Engagement Teams and Encourage Professional Skepticism? A Survey and Experimental Evidence**

ANNA GOLD, VRIJE UNIVERSITEIT AMSTERDAM; JOSEPH BRAZEL, NORTH CAROLINA STATE UNIVERSITY; JUSTIN LEIBY, UNIVERSITY OF ILLINOIS; TAMMIE SCHAEFER, UNIVERSITY OF MISSOURI – KANSAS CITY

Discussant: Martin SCHMIDT (ESCP - BUSINESS SCHOOL BERLIN)

**AURF.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Christopher BLEIBTREU (BI NORWEGIAN BUSINESS SCHOOL)

**LOCATION** AUD R

**The Impact of Non-Financial Audits on Audit Effort Choices**

ANNA KASMANHUBER, UNIVERSITY OF GRAZ; MARTIN KLOSCH, UNIVERSITY OF GRAZ

**AURF.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Christopher BLEIBTREU (BI NORWEGIAN BUSINESS SCHOOL)

**LOCATION** AUD R

**Disclosure of auditor risk assessments in expanded audit reports**

KAREN-ANN DWYER, DUBLIN CITY UNIVERSITY; NIAMH M. BRENNAN, UNIVERSITY COLLEGE DUBLIN; COLLETTE KIRWAN, WATERFORD INSTITUTE OF TECHNOLOGY

**AURF.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Christopher BLEIBTREU (BI NORWEGIAN BUSINESS SCHOOL)

**LOCATION** AUD R

**The European Court of Auditors under the lens of institutional logics: A shift towards performance and non-financial audit**

ANDREEA HANCU-BUDUI, UNIVERSITY OF VALENCIA; ANA ZORIO-GRIMA, UNIVERSITAT DE VALÈNCIA; GIUSEPPE GROSSI, KRISTIANSTAD UNIVERSITY

**AURF.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Christopher BLEIBTREU (BI NORWEGIAN BUSINESS SCHOOL)

**LOCATION** AUD R

**Zombie firms and disclosures in the expanded audit report**

NORA MUNOZ-IZQUIERDO, COLEGIO UNIVERSITARIO DE ESTUDIOS FINANCIEROS; MARÍA DEL MAR CAMACHO-MIÑANO, UNIVERSIDAD COMPLUTENSE DE MADRID; JOSÉ JIMENEZ-MAZARIO, UNIVERSIDAD COMPLUTENSE DE MADRID

**EDPS.01 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** ACCOUNTING EDUCATION

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** AMELIE VANHOVE (GHENT UNIVERSITY)

**LOCATION** ROOM 110

**Student-Doctoral Education Fit: Factors affecting Doctoral Timely, Untimely and Non-Completion**

ANNE MARIE WARD, ULSTER UNIVERSITY; NIAMH M. BRENNAN, UNIVERSITY COLLEGE DUBLIN

**EDPS.01 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK ACCOUNTING EDUCATION**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** AMELIE VANHOVE (GHENT UNIVERSITY)

**LOCATION** ROOM 110

**Diverse Contents and Cross-Cultural Competency**

JENNIFER CHEN, BRIGHAM YOUNG UNIVERSITY HAWAII; JASON CHEN, CENTRAL CONNECTICUT STATE UNIVERSITY

**FAPSD.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Reuven LEHAVY (UNIVERSITY OF MICHIGAN)

**LOCATION** AUD M

**Does Algorithmic Trading Affect Analyst Research Production?**

PAWEL BILINSKI, BAYES BUSINESS SCHOOL; IRENE KARAMANOU, UNIVERSITY OF CYPRUS; ANASTASIA KOPITA, CYPRUS UNIVERSITY OF TECHNOLOGY; MARIOS PANAYIDES, UNIVERSITY OF CYPRUS

Discussant: Ranik WAHLSTRØM (NORWEGIAN UNIVERSITY OF SCIENCE AND TECHNOLOGY)

**FAPSD.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Reuven LEHAVY (UNIVERSITY OF MICHIGAN)

**LOCATION** AUD M

**Corporate Websites: A New Measure of Voluntary Disclosure**

ROMAIN BOULLAND, ESSEC BUSINESS SCHOOL; THOMAS BOURVEAU, COLUMBIA UNIVERSITY; MATTHIAS BREUER, COLUMBIA UNIVERSITY

Discussant: Baptiste COLAS (CARLOS III UNIVERSITY MADRID)

**FARF.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Research Forum

**SESSION CHAIR** Frode KJÆRLAND (NORWEGIAN UNIVERSITY OF SCIENCE AND TECHNOLOGY)

**LOCATION** AUD I

**"How Do Financial Analysts Value Firms with a Going-Concern Audit Opinion?"**

GRIGORIA CHLOMOU, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS; EFTHIMIOS DEMIRAKOS, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS

**FARF.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Frode KJÆRLAND (NORWEGIAN UNIVERSITY OF SCIENCE AND TECHNOLOGY)

**LOCATION** AUD I

**The Use of Stock Valuation Methods by Financial Analysts - A Literature Review**

LARS OLBERT, LINKÖPING UNIVERSITY

**FARF.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Frode KJÆRLAND (NORWEGIAN UNIVERSITY OF SCIENCE AND TECHNOLOGY)

**LOCATION** AUD I

**Bankruptcy Risk in Discounted Cash Flow Based Valuation**

KENTH SKOGSVIK, STOCKHOLM SCHOOL OF ECONOMICS; STINA SKOGSVIK, STOCKHOLM SCHOOL OF ECONOMICS; HENRIK ANDERSSON, STOCKHOLM SCHOOL OF ECONOMICS

**FARF.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Frode KJÆRLAND (NORWEGIAN UNIVERSITY OF SCIENCE AND TECHNOLOGY)

**LOCATION** AUD I

**The relative informativeness of earnings and cash flows**

JAN MARTON, UNIVERSITY OF GOTHENBURG; CATALIN STARICA, UNIVERSITY OF NEUCHÂTEL

**FARF.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Frode KJÆRLAND (NORWEGIAN UNIVERSITY OF SCIENCE AND TECHNOLOGY)

**LOCATION** AUD I

**How Do Equity Research Analysts Value Banks? Evidence from North American and European Banks**



TUAN QUOC HO, UNIVERSITY OF BRISTOL; RUBY BROWNE-TRINH, UNIVERSITY OF BRISTOL;  
TRANG NGUYEN, UNIVERSITY OF GLASGOW; YEN NGUYEN, ST FRANCIS XAVIER UNIVERSITY

**FRPS.03 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Baohua XIN (UNIVERSITY OF TORONTO)

**LOCATION** AUD B

**Voluntary Disclosure in Vertically Related Markets and Relative Supplier Reliance**

THOMAS MULLNER, UNIVERSITY OF GRAZ

**FRPS.03 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Baohua XIN (UNIVERSITY OF TORONTO)

**LOCATION** AUD B

**Beating 'Best Estimates': Machine Learning Predictions, Managerial Errors, and the  
Warranty Provision**

SIMON SCHÖLZEL, UNIVERSITY OF MÜNSTER; MARTIN BECKER, MÜNSTER UNIVERSITY

**FRPS.03 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Baohua XIN (UNIVERSITY OF TORONTO)

**LOCATION** AUD B

**Creditor Competition, Monitoring and SME Earnings Management**

XING HUANG, UNIVERSITY OF PORTSMOUTH

**FRPS.04 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Emily SHAFRON (TEXAS A&M UNIVERSITY)

**LOCATION** AUD C

**Taming balance sheet volatility: Towards a pecking order of managerial countermeasures**

TOBIAS WITTER, HUMBOLDT UNIVERSITY BERLIN; THORSTEN SELLHORN, LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH / INSTITUTE FOR ACCOUNTING, AUDITING AND ANALYSIS; PARASKEVI VICKY KIOSSE, UNIVERSITY OF EXETER; JENS MUELLER, PADERBORN UNIVERSITY

**FRPS.04 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Emily SHAFRON (TEXAS A&M UNIVERSITY)

**LOCATION** AUD C

**Research Note: How Far to Push the Limits? A Reassessment of Noncompliance with Mandatory IFRS Adoption**

SARA ALSARGHALI, UNIVERSITY OF MANNHEIM; HOLGER DASKE, UNIVERSITY OF MANNHEIM; MAKIKO LABONE, UNIVERSITY OF MANNHEIM

**FRPS.04 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Emily SHAFRON (TEXAS A&M UNIVERSITY)

**LOCATION** AUD C

**Real effects of forward-looking loss recognition in bank accounting**

JANNIS BISCHOF, UNIVERSITY OF MANNHEIM; RAINER HASELMANN, GOETHE UNIVERSITY FRANKFURT; FREDERIK KOHL, UNIVERSITY OF MANNHEIM; OLIVER SCHLÜTER, DEUTSCHE BUNDESBANK

**FRPSD.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Philip JOOS (TILBURG UNIVERSITY)

**LOCATION** AUD D

**M&A communication and analysts' forecasts: Evidence from conference calls**

DEVIRIMI KAYA, RUHR UNIVERSITY BOCHUM; TOBIAS BÖHMER, RUHR UNIVERSITY BOCHUM; PETROULA GLACHTSIOU, RUHR UNIVERSITY BOCHUM  
Discussant: Christian SOFILKANITSCH (PADERBORN UNIVERSITY)

**FRPSD.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Philip JOOS (TILBURG UNIVERSITY)

**LOCATION** AUD D

**Does Provisioning based on Expected Credit Losses Weaken Risk-taking Discipline?**

FERNANDO PENALVA, IESE BUSINESS SCHOOL; GAIZKA ORMAZABAL, IESE

Discussant: Nicolas RUDOLF (UNIVERSITY OF LAUSANNE)

**FRRF.03 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Abdullahi ISHOLA (UNIVERSITY OF ESSEX)

**LOCATION** LAB 2

**Does Product Market Competition Increase Classification Shifting?**

SURJIT TINAIKAR, UNIVERSITY OF MASSACHUSETTS BOSTON; SUNIL KUMAR, UNIV. OF MASSACHUSETTS BOSTON; ROBERT KIM, UNIVERSITY OF MASSACHUSETTS BOSTON

**FRRF.03 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Abdullahi ISHOLA (UNIVERSITY OF ESSEX)

**LOCATION** LAB 2

**Import Tariffs and Corporate Voluntary Disclosure**

BENJAMIN TOEDTMANN, UNIVERSITY OF MANNHEIM

**FRRF.03 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Abdullahi ISHOLA (UNIVERSITY OF ESSEX)

**LOCATION** LAB 2

**Firms' Macroeconomic Disclosures**

ALON KALAY, MICHIGAN STATE UNIVERSITY; GIL SADKA, UNIVERSITY OF TEXAS AT DALLAS;  
CANERON HOLSTEAD, UNIVERSITY OF TEXAS AT DALLAS

**FRRF.03 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Abdullahi ISHOLA (UNIVERSITY OF ESSEX)

**LOCATION** LAB 2

**From Mandatory to Voluntary Social Disclosures: Conflict Mineral Reports Filings of US Firms**

YANG DING, ECOLE DE MANAGEMENT LEONARD DE VINCI PARIS LA DEFENSE EMLV

**FRRF.03 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Abdullahi ISHOLA (UNIVERSITY OF ESSEX)

**LOCATION** LAB 2

**Social Capital and Internal Control Weakness**

LI YAO, CONCORDIA UNIVERSITY; BRIAN LAM, BNU-HKBU UNITED INTERNATIONAL COLLEGE;  
CONNIE SHUM, PITTSBURG STATE UNIVERSITY; BYRON SONG, HONG KONG BAPTIST  
UNIVERSITY

**GVPS.03 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK ACCOUNTING AND GOVERNANCE**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Antonio B. VAZQUEZ (STOCKHOLM SCHOOL OF ECONOMICS)

**LOCATION** AUD J

**The smartest guys in the [board]room: Directors' intelligence, CEO compensation, and firm performance**

BIANCA BEYER, HUMBOLDT UNIVERSITY OF BERLIN; JUHA-PEKKA KALLUNKI, UNIVERSITY OF  
OULU; HENRIK NILSSON, STOCKHOLM SCHOOL OF ECONOMICS, DEPARTMENT OF  
ACCOUNTING

**GVPS.03 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK ACCOUNTING AND GOVERNANCE**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Antonio B. VAZQUEZ (STOCKHOLM SCHOOL OF ECONOMICS)

**LOCATION** AUD J

**Power contend and power sharing: a study of co-CEOs earnings management activity**

ELISABETTA MAFROLLA, UNIVERSITY OF FOGGIA; FELICE MATOZZA, UNIVERSITY OF ROMA TRE; EUGENIO D'AMICO, UNIVERSITY OF ROMA TRE

**GVR.F.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** ACCOUNTING AND GOVERNANCE

**SESSION TYPE** Research Forum

**SESSION CHAIR** Maryam FIROOZI (CARLETON UNIVERSITY)

**LOCATION** AUD K

**Internal Monitoring and Cost Stickiness: Evidence from Corporate Party-Building Reform in China**

MARK ANDERSON, UNIVERSITY OF CALGARY; JIYUAN LI, XI'AN JIAOTONG UNIVERSITY;

JUNQIN SUN, XI'AN JIAOTONG UNIVERSITY ; WANG FANGJUN, XI'AN JIAOTONG UNIVERSITY

**GVR.F.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** ACCOUNTING AND GOVERNANCE

**SESSION TYPE** Research Forum

**SESSION CHAIR** Maryam FIROOZI (CARLETON UNIVERSITY)

**LOCATION** AUD K

**Political Connections and SEC Monitoring**

LORENZ PIERING, BAYREUTH UNIVERSITY; JAN SEITZ, BAYREUTH UNIVERSITY

**GVR.F.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** ACCOUNTING AND GOVERNANCE

**SESSION TYPE** Research Forum

**SESSION CHAIR** Maryam FIROOZI (CARLETON UNIVERSITY)

**LOCATION** AUD K

**LEGAL ECONOMY AND ORGANIZED CRIME GROUPS: WHO NEXT? THE INFILTRATION MODEL THROUGH THE ANALYSIS OF AN ITALIAN CASE STUDY**

GIANLUCA GABRIELLI, UNIVERSITY OF PARMA; PIER LUIGI MARCHINI, UNIVERSITY OF PARMA; ALICE MEDIOLI, UNIVERSITY OF PARMA

**GVR.F.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** ACCOUNTING AND GOVERNANCE

**SESSION TYPE** Research Forum

**SESSION CHAIR** Maryam FIROOZI (CARLETON UNIVERSITY)

**LOCATION** AUD K

**Ownership by Corporate Managers and R&D Spending in Germany: A Semi-parametric Quantile Analysis**

AHMED HASSANEIN, GULF UNIVERSITY FOR SCIENCE AND TECHNOLOGY; HANY ELZAHAR, ARAB OPEN UNIVERSITY

**ICPS.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** INTERDISCIPLINARY/CRITICAL

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Emer CURTIS (NATIONAL UNIVERSITY OF IRELAND, GALWAY)

**LOCATION** AUD L

**Caught in an identity crisis: the reconstruction of the label "chartered accountant" in Italy.**

CHIARA CROVINI, AALBORG UNIVERSITY BUSINESS SCHOOL; PIER LUIGI MARCHINI, UNIVERSITY OF PARMA; PAOLO ANDREI, UNIVERSITY OF PARMA

**ICPS.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** INTERDISCIPLINARY/CRITICAL

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Emer CURTIS (NATIONAL UNIVERSITY OF IRELAND, GALWAY)

**LOCATION** AUD L

**Resistance and accommodation of internal auditors in Swedish Public Sector Agencies**

GUNILLA EKLOV ALANDER, STOCKHOLM BUSINESS SCHOOL; MIKAEL HOLMGREN CAICEDO, SBS AT STOCKHOLM UNIVERSITY

**ISPS.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** ACCOUNTING AND INFORMATION SYSTEMS

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Glen GRAY (CALIFORNIA STATE UNIVERSITY, NORTHRIDGE)

**LOCATION** AUD F

**Forecasting in times of crisis: Determinants of forecasting applicability and the value of forecasts in crisis management**

JULIA EICHHOLZ, RUHR UNIVERSITY BOCHUM; THORSTEN KNAUER, RUHR-UNIVERSITÄT BOCHUM; SANDRA WINKELMANN, JUSTUS-LIEBIG UNIVERSITY GIESSEN

**ISPS.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** ACCOUNTING AND INFORMATION SYSTEMS

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Glen GRAY (CALIFORNIA STATE UNIVERSITY, NORTHRIDGE)

**LOCATION** AUD F

**The Effect of Enterprises Applying for Legal Entity Identifier on the Cost of Equity Capital**

SHIH-CHU CHOU, SAN FRANCISCO STATE UNIVERSITY; YA LI, NATIONAL CENTRAL UNIVERSITY, TAIWAN; DAVID WANG, DEPAUL UNIVERSITY; JU-CHUN YEN, NATIONAL CENTRAL UNIVERSITY, TAIWAN

**ISRF.01 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** ACCOUNTING AND INFORMATION SYSTEMS

**SESSION TYPE** Research Forum

**SESSION CHAIR** Davide CALANDRA (UNIVERSITY OF TURIN)

**LOCATION** JEBSEN DOWN

**Artificial Intelligence for Management Accounting: A Case Study**

SILVANA SECINARO, UNIVERSITY OF TURIN; DAVIDE CALANDRA, UNIVERSITY OF TURIN; FEDERICO LANZALONGA, UNIVERSITY OF TURIN; PAOLO BIANCONE, UNIVERSITY OF TURIN

**ISRF.01 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** ACCOUNTING AND INFORMATION SYSTEMS

**SESSION TYPE** Research Forum

**SESSION CHAIR** Davide CALANDRA (UNIVERSITY OF TURIN)

**LOCATION** JEBSEN DOWN

**Blockchain in accounting practice and research: A systematic literature review**

MARCO BELLUCCI, UNIVERSITY OF FLORENCE; DAMIANO CESA BIANCHI, UNIVERSITY OF FLORENCE; GIACOMO MANETTI, UNIVERSITY OF FLORENCE

**ISRF.01 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** ACCOUNTING AND INFORMATION SYSTEMS

**SESSION TYPE** Research Forum

**SESSION CHAIR** Davide CALANDRA (UNIVERSITY OF TURIN)

**LOCATION** JEBSEN DOWN

**The Effect of Reciprocal Loyalty on Insider Information Leakage after Massive Layoff: Evidence from the Dark Web**

MICHAEL ALLES, RUTGERS UNIVERSITY; WON NO, RUTGERS UNIVERSITY; SOO HYUN CHO, RUTGERS UNIVERSITY; ARION CHEONG, RUTGERS UNIVERSITY

**ISRF.01 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** ACCOUNTING AND INFORMATION SYSTEMS

**SESSION TYPE** Research Forum

**SESSION CHAIR** Davide CALANDRA (UNIVERSITY OF TURIN)

**LOCATION** JEBSEN DOWN

**The Financial Close Process in German Corporations: Theoretical Model and Exploratory Analysis**

ASHUTOSH DESHMUKH, PENNSYLVANIA UNIVERSITY; MAXIMILIAN HOLZMEIER, SAARLAND UNIVERSITY

**ISRF.01 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** ACCOUNTING AND INFORMATION SYSTEMS

**SESSION TYPE** Research Forum

**SESSION CHAIR** Davide CALANDRA (UNIVERSITY OF TURIN)

**LOCATION** JEBSEN DOWN

**Continuous Monitoring with Machine Learning and Interactive Data Visualization: An Application to a Healthcare Payroll Process**

MIKLOS VASARHELYI, RUTGERS UNIVERSITY; HILAL ATASOY, RUTGERS UNIVERSITY; GUANYUE ZHANG, RUTGERS UNIVERSITY

**MAPS.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Luca IANNI (UNIVERSITY OF PESCARA)

**LOCATION** AUD O

**The role of a management accountant – A change through an institutional work perspective**

VIRPI ALA-HEIKKILA, UNIVERSITY OF VAASA; MARKO JARVENPAA, UNIVERSITY OF VAASA

**MAPS.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions



**SESSION CHAIR** Luca IANNI (UNIVERSITY OF PESCARA)

**LOCATION** AUD O

**Shaping control systems for corporate startup studios: A longitudinal analysis of La Fabrique by CA**

GWENAELLE NOGATCHEWSKY, PARIS DAUPHINE UNIVERSITY; CAROLE DONADA, ESSEC BUSINESS SCHOOL; LAURENT DARMON, LA FABRIQUE BY CA

**MAPS.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Luca IANNI (UNIVERSITY OF PESCARA)

**LOCATION** AUD O

**When Bonuses Backfire: Evidence from the Workplace**

JAKOB ALFITIAN, UNIVERSITY OF COLOGNE; TIMO VOGELSANG, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT; DIRK SLIWKA, UNIVERSITY OF COLOGNE

**MAPSD.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Sara BORMANN (GOETHE-UNIVERSITY FRANKFURT)

**LOCATION** AUD P

**Top Human Resources Executives and CEO Compensation**

NATALIE KIM, IE UNIVERSITY; JAE YONG SHIN, SEOUL NATIONAL UNIVERSITY; SEWON KWON, EWha WOMANS UNIVERSITY

Discussant: Kenneth ZHENG (UNIVERSITY OF WYOMING)

**MAPSD.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Sara BORMANN (GOETHE-UNIVERSITY FRANKFURT)

**LOCATION** AUD P

**COVID-19 Motivated Changes to Executive Compensation and Incentives**

MARY ELLEN CARTER, BOSTON COLLEGE; LUANN LYNCH, UNIVERSITY OF VIRGINIA - DARDEN SCHOOL; XIAOXIA PENG, UNIVERSITY OF UTAH

Discussant: Sander VAN TRIEST (UNIVERSITY OF AMSTERDAM)

**MARF.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Kenneth FJELL (NHH NORWEGIAN SCHOOL OF ECONOMICS)

**LOCATION** ROOM 107

**Usage of Artificial Intelligence-based Forecasting Tools in Management Accounting: The Role of Origin, Accuracy, and Explainability**

PETER KOTZIAN, DUESSELDORF UNIVERSITY; SONJA EMME, CHAIR OF MANAGEMENT CONTROL AND ACCOUNTING; BARBARA WEIßENBERGER, DUESSELDORF UNIVERSITY

**MARF.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Kenneth FJELL (NHH NORWEGIAN SCHOOL OF ECONOMICS)

**LOCATION** ROOM 107

**The More the Merrier? How Information Load and Accountability Influence Decision Quality**

MARCUS WITTER, TECHNICAL UNIVERSITY OF MUNICH

**MARF.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Kenneth FJELL (NHH NORWEGIAN SCHOOL OF ECONOMICS)

**LOCATION** ROOM 107

**Doing well while doing good: Do Firms' Profit Motives for Doing Good Matter to Employees?**

JOEL BERGE, NHH NORWEGIAN SCHOOL OF ECONOMICS; FARAH ARSHAD, VRIJ UNIVERSITY AMSTERDAM (VU)

**MARF.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Kenneth FJELL (NHH NORWEGIAN SCHOOL OF ECONOMICS)

**LOCATION** ROOM 107

**The Effect of Brand Consistency and Pricing Information on Investors' Utilization of Robo Advisors in the Financial Services Industry**

DIPANKAR GHOSH, UNIVERSITY OF OKLAHOMA; STACEY WHITECOTTON, ARIZONA STATE UNIVERSITY

**MARF.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Kenneth FJELL (NHH NORWEGIAN SCHOOL OF ECONOMICS)

**LOCATION** ROOM 107

**The Comparison of Incentives and Gifts – A Firm-Level Field Experiment**

TIMO VOGELSANG, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT; KATHRIN MANTHEI, RFH COLOGNE; RAOUL ISSELHARD, EY-PARTHENON

**PSNPPS.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** PUBLIC SECTOR ACCOUNTING & NOT-FOR-PROFIT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Gemma PÉREZ-LÓPEZ (UNIVERSITY OF GRANADA)

**LOCATION** AUD H

**Mandatory Financial Statements Disclosure and Nonprofits' Debt Structure – An Empirical Analysis**

LODE LANCKSWEERDT, KU LEUVEN; TOM VAN CANEGHEM, KU LEUVEN; ANNE-MIE REHEUL, KU LEUVEN

**PSNPPS.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** PUBLIC SECTOR ACCOUNTING & NOT-FOR-PROFIT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Gemma PÉREZ-LÓPEZ (UNIVERSITY OF GRANADA)

**LOCATION** AUD H

**The Strategic Disclosure of Municipal Governments on their Facebook Pages: A Structural Topic Modelling Analysis**

DIEGO RAVENDA, TBS BUSINESS SCHOOL, CAMPUS BARCELONA; MAIKA VALENCIA-SILVA, EAE BUSINESS SCHOOL, CAMPUS BARCELONA; JOSEP ARGILES-BOSCH, UNIVERSITY OF BARCELONA; JOSEP GARCÍA-BLANDÓN, UNIVERSIDAD RAMÓN LLULL, IQS SCHOOL OF MANAGEMENT

**PSNPPS.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** PUBLIC SECTOR ACCOUNTING & NOT-FOR-PROFIT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Gemma PÉREZ-LÓPEZ (UNIVERSITY OF GRANADA)

**LOCATION** AUD H

**Does being opaque about inconvenient facts on their websites work for NGOs?: The Impact of Myopia, Transparency and Donor Knowledge on Donor Support**

OZLEM ARIKAN, ASTON UNIVERSITY; CAROLYN CORDERY, VICTORIA UNIVERSITY OF WELLINGTON; IVO DE LOO, NYENRODE BUSINESS UNIVERSITY

**SEEPS.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Joyce VAN DER LAAN SMITH (UNIVERSITY OF RICHMOND)

**LOCATION** JEBSEN

**CSR Disclosure and the Contagion Effects of Corporate Scandals**

TOBIAS GERWING, MUENSTER UNIVERSITY; MANUEL HERKENHOFF, MUENSTER UNIVERSITY; PETER KAJÜTER, UNIVERSITY OF MUENSTER, CHAIR OF INTERNATIONAL ACCOUNTING

**SEEPS.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Joyce VAN DER LAAN SMITH (UNIVERSITY OF RICHMOND)

**LOCATION** JEBSEN

**Race to Zero - Stock Price Reactions to Corporate Net-Zero Emission Commitments**

FLORIAN KOOKE, MUENSTER UNIVERSITY

**SEEPS.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Joyce VAN DER LAAN SMITH (UNIVERSITY OF RICHMOND)

**LOCATION** JEBSEN

**On ESG in Private Markets**

JURIAN HENDRIKSE, TILBURG UNIVERSITY; PHILIP JOOS, TILBURG UNIVERSITY; PASCAL BÖNI, TILBURG UNIVERSITY

**SEEPSD.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Alessandro GHIO (LAVAL UNIVERSITY)

**LOCATION** JEBSEN UP

**On the Origins of Humboldt's Naturgemälde: Towards new Perspectives in Environmental Accounting**

OTHMAR LEHNER, HANKEN SCHOOL OF ECONOMICS, HELSINKI, FINLAND; ORTHODOXIA KYRIACOU, MIDDLESEX UNIVERSITY LONDON

Discussant: Carla ANTONINI (AUTONOMOUS UNIVERSITY OF MADRID)

**SEEPSD.02 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Alessandro GHIO (LAVAL UNIVERSITY)

**LOCATION** JEBSEN UP

**How do companies integrate environmental, social, and governance criteria in investment decisions?**

MORITZ ROMBACH, MUNICH UNIVERSITY OF TECHNOLOGY; GUNTHER FRIEDL, TECHNICAL UNIVERSITY OF MUNICH / TUM SCHOOL OF MANAGEMENT

Discussant: Laura CORAZZA (UNIVERSITY OF TORINO)

**TAXPSD 01 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** TAXATION

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Elisa CASI (NHH NORWEGIAN SCHOOL OF ECONOMICS)

**LOCATION** AUD N

**Investor-Level Taxes and Corporate Lobbying**

SHIHONG LI, UNIVERSITY OF NEW MEXICO; JANET MEADE, UNIVERSITY OF HOUSTON

Discussant: Nathan GOLDMAN (NORTH CAROLINA STATE UNIVERSITY)

**TAXPSD 01 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** TAXATION

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Elisa CASI (NHH NORWEGIAN SCHOOL OF ECONOMICS)

**LOCATION AUD N**

**The Local Economic Effects of Federal Corporate Tax Enforcement**

JOHN GALLEMORE, UNIVERSITY OF NORTH CAROLINA; MARTIN JACOB, WHU OTTO  
BEISHEIM SCHOOL OF MANAGEMENT

Discussant: Arthur STENZEL (UNIVERSITY OF ST. GALLEN)

**TAXRF.01 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Jens MUELLER (UNIVERSITY OF PADERBORN)

**LOCATION** ROOM 104

**The Effects of the Tax Cuts and Jobs Act on the Tax-Competitiveness of Multinational Corporations**

LEON REICHERT, UNIVERSITY OF COLOGNE; MICHAEL OVERESCH, UNIVERSITY OF COLOGNE

**TAXRF.01 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Jens MUELLER (UNIVERSITY OF PADERBORN)

**LOCATION** ROOM 104

**Large Book-Tax Differences, Earnings Persistence, and Investment Expenditures**

SINA RAHIMINEJAD, UNIVERSITY OF CALGARY; MARK ANDERSON, UNIVERSITY OF CALGARY;  
RAJIV BANKER, TEMPLE UNIVERSITY; HUSSEIN WARSAME, UNIVERSITY OF CALGARY

**TAXRF.01 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Jens MUELLER (UNIVERSITY OF PADERBORN)

**LOCATION** ROOM 104

**STATES CORPORATE TAX CLIMATE AND FIRM'S CORPORATE TAX REPORTING**

AARON CRABTREE, UNIVERSITY OF NEBRASKA - LINCOLN; PAUL TANYI, UNIVERSITY OF  
NORTH CAROLINA - CHARLOTTE

**TAXRF.01 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Jens MUELLER (UNIVERSITY OF PADERBORN)

**LOCATION** ROOM 104

**Tax Transparency of Listed Companies in Europe: Do corporate stakeholders have an influence?**

MICHIEL VAN ROY, UNIVERSITY OF ANTWERP; ANN JORISSEN, UNIVERSITY OF ANTWERP

**TAXRF.01 3:30 PM-5:00 PM Wednesday, 11 May 2022**

**TRACK** TAXATION

**SESSION TYPE** Research Forum

**SESSION CHAIR** Jens MUELLER (UNIVERSITY OF PADERBORN)

**LOCATION** ROOM 104

**What on Earth is Tax Complexity and how does it Interact with Tax Uncertainty? Synthesis of Existing Approaches Concerning the Debated Concepts**

MIRIAM KAMPER, UNIVERSITY OF PASSAU; JOHANNES LORENZ, CARL VON OSSIETZKY UNIVERSITY OF OLDENBURG; MARKUS DILLER, UNIVERSITY OF PASSAU

**AUPS.06 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Slobodan KACANSKI (ROSKILDE UNIVERSITY)

**LOCATION** NYGÅRD 113

**The Optimal Level of Audit Regulation**

NEGIN ATTAR, JKU

**AUPS.06 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Slobodan KACANSKI (ROSKILDE UNIVERSITY)

**LOCATION** NYGÅRD 113

**The Effects of Joint Audits on Audit Quality and Audit Costs: A Game-theoretical Explanation for Contradictory Empirical Results**

HENRIKE BIEHL, KONSTANZ UNIVERSITY; CHRISTOPHER BLEIBTREU, BI NORWEGIAN BUSINESS SCHOOL; ULRIKE STEFANI, KONSTANZ UNIVERSITY

**AUPS.06 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Slobodan KACANSKI (ROSKILDE UNIVERSITY)

**LOCATION** NYGÅRD 113

**Intellectual Capital Disclosure, Earnings Quality, and Audit Effort**

SUNNY HONG, UNIVERSITY OF BRADFORD; ILIAS BASIOUDIS, ASTON BUSINESS SCHOOL

**AUPSD.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Marco TROMBETTA (IE UNIVERSITY)

**LOCATION** TROLLTOG (3. FL)

**Audit Firm Employee Turnover and Audit Quality**

MARIE-LAURE VANDENHAUTE, VRIJE UNIVERSITEIT BRUSSEL; CHRISTOPHE VAN LINDEN, ILLINOIS STATE UNIVERSITY; ALEKSANDRA (ALLY) ZIMMERMAN, FLORIDA STATE UNIVERSITY  
Discussant: Vincent COMPAGNIE (IESEG SCHOOL OF MANAGEMENT)

**AUPSD.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Marco TROMBETTA (IE UNIVERSITY)

**LOCATION** TROLLTOG (3. FL)

**Field Evidence on the Drivers and Consequences of Partner Leverage in Public Audit Firms  
Review Report**

JOOST VAN BUUREN, NYENRODE BUSINESS UNIVERSITY; STEVE ASARE, UNIVERSITY OF FLORIDA; BARBARA MAJOOR, NYENRODE BUSINESS UNIVERSITY; INEZ VERWEY, NYENRODE BUSINESS UNIVERSITY  
Discussant: Emer CURTIS (NATIONAL UNIVERSITY OF IRELAND, GALWAY)

**AURF.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Mahmoud HOSSEINNI AKANI (NORWEGIAN UNIVERSITY OF SCIENCE AND TECHNOLOGY)

**LOCATION** SVANE (3.FL)



**Is auditors' conservatism deteriorating financial reporting quality? Insights from matched pre-audit/ audited financial statements**

TINA VUKO, UNIVERSITY OF SPLIT; ŽELJANA ALJINOVIĆ BARAĆ, UNIVERSITY OF SPLIT, FACULTY OF ECONOMICS, BUSINESS AND TOURISM; SLAVKO ŠODAN, UNIVERSITY OF SPLIT, FACULTY OF ECONOMICS, BUSINESS AND TOURISM

**AURF.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Mahmoud HOSSEINNI AKANI (NORWEGIAN UNIVERSITY OF SCIENCE AND TECHNOLOGY)

**LOCATION** SVANE (3.FL)

**The Influence of an Audit Partner's First-Born Daughter on Audit Quality**

DHANYA KRISHNA KUMAR, WARWICK UNIVERSITY BUSINESS SCHOOL; JOANNE HORTON, WARWICK UNIVERSITY; SAVVAS PAPADOPOULOS, UNIVERSITY OF GOTHENBURG; JAN MARTON, UNIVERSITY OF GOTHENBURG

**AURF.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Mahmoud HOSSEINNI AKANI (NORWEGIAN UNIVERSITY OF SCIENCE AND TECHNOLOGY)

**LOCATION** SVANE (3.FL)

**The Role of Partner Narcissism in a Private Market Setting: Consequences for Audit Reporting Decisions and Audit Pricing**

LINDE KERCKHOFS, VRIJE UNIVERSITEIT BRUSSEL; MARIE-LAURE VANDENHAUTE, VRIJE UNIVERSITEIT BRUSSEL; KRIS HARDIES, UNIVERSITY OF ANTWERP

**AURF.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Mahmoud HOSSEINNI AKANI (NORWEGIAN UNIVERSITY OF SCIENCE AND TECHNOLOGY)

**LOCATION** SVANE (3.FL)

**Quality Assurance Reviewer, Audit Fees, and Audit Quality**

SVEN HÖRNER, UNIVERSITY OF BAYREUTH

**AURF.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Mahmoud HOSSEINNIKANI (NORWEGIAN UNIVERSITY OF SCIENCE AND TECHNOLOGY)

**LOCATION** SVANE (3.FL)

**The effect of value diversity in audit teams on audit quality: The moderating role of time pressure**

ELLEN VERHULST, HASSELT UNIVERSITY; TENSIE STEIJVERS, HASSELT UNIVERSITY; MAARTEN CORTEN, HASSELT UNIVERSITY; PIETER VANDEKERKHOF, HASSELT UNIVERSITY; NADINE LYBAERT, HASSELT UNIVERSITY

**EDRF.02 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** ACCOUNTING EDUCATION

**SESSION TYPE** Research Forum

**SESSION CHAIR** Armin VARMAZ (UNIVERSITY OF APPLIED SCIENCES BREMEN)

**LOCATION** NYGÅRD 231

**Gamified, mobile e-learning app: Does it work and when do students use it?**

PATRICIA EVERAERT, GHENT UNIVERSITY; EVELIEN OPDECAM, GHENT UNIVERSITY

**EDRF.02 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** ACCOUNTING EDUCATION

**SESSION TYPE** Research Forum

**SESSION CHAIR** Armin VARMAZ (UNIVERSITY OF APPLIED SCIENCES BREMEN)

**LOCATION** NYGÅRD 231

**Roles and competencies of the accounting specialist in the digital age**

ULLE PARL, UNIVERSITY OF TARTU; KADI KASK, ESTONIAN UNIVERSITY OF LIFE SCIENCES

**EDRF.02 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** ACCOUNTING EDUCATION

**SESSION TYPE** Research Forum

**SESSION CHAIR** Armin VARMAZ (UNIVERSITY OF APPLIED SCIENCES BREMEN)

**LOCATION** NYGÅRD 231

**Effects of digitalization of teaching on student grades**

STEFAN VEITH, BREMEN UNIVERSITY OF APPLIED SCIENCES; ARMIN VARMAZ, UNIVERSITY OF APPLIED SCIENCES BREMEN

**EDRF.02 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** ACCOUNTING EDUCATION

**SESSION TYPE** Research Forum

**SESSION CHAIR** Armin VARMAZ (UNIVERSITY OF APPLIED SCIENCES BREMEN)

**LOCATION** NYGÅRD 231

**Integration of Sustainability Issues in Management Accounting Education – An Analysis of Management Accounting Textbooks**

UTE VANINI, KIEL UNIVERSITY OF APPLIED SCIENCE; SASKIA BOCHERT, UAS KIEL

**EDRF.02 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** ACCOUNTING EDUCATION

**SESSION TYPE** Research Forum

**SESSION CHAIR** Armin VARMAZ (UNIVERSITY OF APPLIED SCIENCES BREMEN)

**LOCATION** NYGÅRD 231

**How important teaching SD is for the future accounting professionals? The perspectives of students and regulators**

SONIA GOMES, LEIRIA SCHOOL OF TECHNOLOGY AND MANAGEMENT; TERESA EUGENIO, SCHOOL OF TECHNOLOGY AND MANAGEMENT, POLYTECHNIC OF LEIRIA; SUSANA JORGE, FACULTY OF ECONOMICS, UNIVERSITY OF COIMBRA

**FAPS.03 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Jeppe CHRISTOFFERSEN (COPENHAGEN BUSINESS SCHOOL)

**LOCATION** SULAMITTEN (1. FL)

**Trademarks and the Cost of Equity Capital**

BIN YANG, JINAN UNIVERSITY; ZHE AN, MONASH UNIVERSITY; XIN GAO, ZHEJIANG UNIVERSITY; DONGHUI LI, SHENZHEN UNIVERSITY

**FAPS.03 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Jeppe CHRISTOFFERSEN (COPENHAGEN BUSINESS SCHOOL)

**LOCATION** SULAMITTEN (1. FL)

**Real Effects of Capitalized Research and Development Expenditures: a leading Indicator for future Innovation Performance?**

MARIA ASSEL, AUGSBURG UNIVERSITY; WOLFGANG HERB, UNIVERSITY OF AUGSBURG;  
WOLFGANG SCHULTZE, UNIVERSITY OF AUGSBURG; PHILIPP SANDNER, FRANKFURT SCHOOL  
OF FINANCE & MANAGEMENT

**FAPS.03 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Jeppe CHRISTOFFERSEN (COPENHAGEN BUSINESS SCHOOL)

**LOCATION** SULAMITTEN (1. FL)

**CAPITAL MARKETS AND SHORT-TERMISM: EVIDENCE FROM THE INVESTMENT BEHAVIOR OF PUBLIC AND PRIVATE FIRMS**

OLGA BOGACHEK, FREE UNIVERSITY OF BOZEN; MASSIMILIANO BONACCHI, UNIVERSITY OF  
BOLZANO; PAUL ZAROWIN, STERN SCHOOL OF BUSINESS, NEW YORK UNIVERSITY

**FAPS.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Ana MARQUES (UNIVERSITY OF EAST ANGLIA)

**LOCATION** NYGÅRD 114

**The Effect of Digital Financial Reporting on Information Transfers – Evidence from the SEC's XBRL Mandate**

MANUEL HERKENHOFF, MUENSTER UNIVERSITY

**FAPS.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Ana MARQUES (UNIVERSITY OF EAST ANGLIA)

**LOCATION** NYGÅRD 114

**Translation and Retail Investor Perception**

RICO CHASKEL, HUMBOLDT UNIVERSITY OF BERLIN; TOM FISCHER, ERNST & YOUNG

**FAPS.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Ana MARQUES (UNIVERSITY OF EAST ANGLIA)

**LOCATION** NYGÅRD 114

**Retail Investors and the Intraproduct Timeliness of Earnings: Evidence from Management Access Platform Mandates**

ZHENHUA CHEN, LOUISIANA STATE UNIVERSITY; WILLIAM MAYEW, DUKE UNIVERSITY;  
WENTAO REN, NANJING UNIVERSITY; PENGCHENG ZHU, UNIVERSITY OF SAN DIEGO

**FARF.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Pia STOCZEK (PADERBORN UNIVERSITY)

**LOCATION** GLASSROMMET (1. FL)

**Effects of the Sustainable Finance Disclosure Regulation (EU/2019/2088) on Institutional Investors – Evidence from an Online Survey**

MARIA GEBHARDT, HHL LEIPZIG GRADUATE SCHOOL OF MANAGEMENT; ANNE SCHNEIDER, HHL GEMEINNUTZIGE GMBH; MARCEL SEEFLOT, HHL LEIPZIG GRADUATE SCHOOL OF MANAGEMENT

**FARF.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Pia STOCZEK (PADERBORN UNIVERSITY)

**LOCATION** GLASSROMMET (1. FL)

**Relevance and Use of Financial Accounting and Sustainability Information in Financial Analysis**

KLARA LOSSE, BAYREUTH UNIVERSITY

**FARF.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Pia STOCZEK (PADERBORN UNIVERSITY)

**LOCATION** GLASSROMMET (1. FL)

**Reexamining the association between ESG performance and firm performance: EU evidence of a U-shaped Model**

RICCARDO MACCHIONI, UNIVERSITY OF CAMPANIA "LUIGI VANVITELLI", DEPARTMENT OF ECONOMICS; MARTINA PRISCO, UNIVERSITY OF NAPLES "FEDERICO II", DEPARTMENT OF ECONOMICS, MANAGEMENT, INSTITUTIONS; ROSALINDA SANTONASTASO, UNIVERSITY OF CAMPANIA "LUIGI VANVITELLI"

**FARF.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Research Forum

**SESSION CHAIR** Pia STOCZEK (PADERBORN UNIVERSITY)

**LOCATION** GLASSROMMET (1. FL)

**Carbon performance and financial debt: the effect of political and financial contexts**

ADRIAN FERRERAS, UNIVERSITY OF LEON; PAULA CASTRO, UNIVERSITY OF LEON; MARIA T. TASCON, UNIVERSIDAD DE LEON

**FARF.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Research Forum

**SESSION CHAIR** Pia STOCZEK (PADERBORN UNIVERSITY)

**LOCATION** GLASSROMMET (1. FL)

**Overvalued Equity and Corporate Social Responsibility**

IRINA GAZIZOVA, STOCKHOLM SCHOOL OF ECONOMICS; AKRAM KHALILOV, BI NORWEGIAN BUSINESS SCHOOL

**FRPS.07 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Antti MIIHKINEN (TURKU SCHOOL OF ECONOMICS, UNIVERSITY OF TURKU)

**LOCATION** GJENDINE (0. FL)

**Monitoring Effects of Foreign Internal Capital Disclosure on Foreign Investment and Operating Profitability**

SONGYI HAN, NHH NORWEGIAN SCHOOL OF ECONOMICS

**FRPS.07 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Antti MIIHKINEN (TURKU SCHOOL OF ECONOMICS, UNIVERSITY OF TURKU)

**LOCATION** GJENDINE (0. FL)

**Disclosures by Contracting Parties**

HYE SUN CHANG, SINGAPORE MANAGEMENT UNIVERSITY; SEAN CAO, GEORGIA STATE UNIVERSITY; YONGTAE KIM, SANTA CLARA UNIVERSITY

**FRPS.07 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Antti MIIHKINEN (TURKU SCHOOL OF ECONOMICS, UNIVERSITY OF TURKU)

**LOCATION** GJENDINE (0. FL)

**Does financial disclosure readability predict shareholder activism?**

XING HUAN, WARWICK BUSINESS SCHOOL; ABHINAV ANAND, IIM BANGALORE; JALAJ PATHAK, GREAT LAKES INTERNATIONAL UNIVERSITY

**FRPS.08 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Facundo MERCADO (WARWICK UNIVERSITY BUSINESS SCHOOL)

**LOCATION** NYGÅRD 232

**The Interplay between Information Acquisition and Information Integration: Evidence from SEC 10-K/10-Q Filing Dates**

KEVIN KIM, KAIST BUSINESS SCHOOL; JOSHUA COYNE, TRUMAN STATE UNIVERSITY; SANGWAN KIM, UNIVERSITY OF MASSACHUSETTS - BOSTON

**FRPS.08 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Facundo MERCADO (WARWICK UNIVERSITY BUSINESS SCHOOL)

**LOCATION** NYGÅRD 232

**Members remuneration as a motivation of earnings management in credit unions**

JAVIER GÓMEZ-BISCARRI, UNIVERSIDAD POMPEU FABRA; GERMAN LOPEZ-ESPINOSA, UNIVERSITY OF NAVARRA; ANDRÉS MESA TORO, UNIVERSIDAD DE NAVARRA

**FRPS.08 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Facundo MERCADO (WARWICK UNIVERSITY BUSINESS SCHOOL)

**LOCATION** NYGÅRD 232

**The information content and audience response of earnings disclosures on Twitter**

JAMIE JOHNSTON, UNIVERSITY OF ST. GALLEN

**FRPSD.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Ivana RAONIC (BAYES BUSINESS SCHOOL)

**LOCATION** KLOKKEKLANG (0. FL)

**It Takes Two to Tango: CEO-CFO Interaction and Financial Reporting Quality**

LOTTE SMEETS, KU LEUVEN; LIESBETH BRUYNSEELS, KU LEUVEN; EDDY CARDINAELS, TILBURG UNIVERSITY AND KU LEUVEN

Discussant: Stefan VEITH (BREMEN UNIVERSITY OF APPLIED SCIENCES)

**FRPSD.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Ivana RAONIC (BAYES BUSINESS SCHOOL)

**LOCATION** KLOKKEKLANG (0. FL)

**Does More Liability Mean More Responsibility? The Effects of Director Liability in Financial Institutions**

MARIYA IVANOVA, STOCKHOLM SCHOOL OF ECONOMICS; ANNALISA PRENCIPE, BOCCONI UNIVERSITY; MILDA TYLAITE, STOCKHOLM SCHOOL OF ECONOMICS; ANTONIO B. VAZQUEZ, STOCKHOLM SCHOOL OF ECONOMICS

Discussant: Claudia MARANGONI (TILBURG UNIVERSITY)

**FRRF.05 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Research Forum



**SESSION CHAIR** Aljoša VALENTINČIČ (UNIVERSITY OF LJUBLJANA, SCHOOL OF ECONOMICS & BUSINESS)

**LOCATION** BEKKELOKKEN (0. FL)

**Conference Call Topics, Manager Roles, and Market Response: Should Managers Stick to their Topic?**

KARINA KONIECZNY, TECHNICAL UNIVERSITY OF MUNICH; ALWINE MOHNEN, TECHNICAL UNIVERSITY OF MUNICH

**FRRF.05 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Aljoša VALENTINČIČ (UNIVERSITY OF LJUBLJANA, SCHOOL OF ECONOMICS & BUSINESS)

**LOCATION** BEKKELOKKEN (0. FL)

**Let me tell you a story – what story types in CEO letters tell us about future performance and investor reactions**

PHILIPP HAMPL, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS; ANNE D'ARCY, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

**FRRF.05 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Aljoša VALENTINČIČ (UNIVERSITY OF LJUBLJANA, SCHOOL OF ECONOMICS & BUSINESS)

**LOCATION** BEKKELOKKEN (0. FL)

**FUTURE PERFORMANCE FOLLOWING BENCHMARK BEATING UNDER INFORMATION UNCERTAINTY**

SALMA IBRAHIM, KINGSTON UNIVERSITY; THI NGUYEN, KINGSTON UNIVERSITY; GEORGE GIANNOPOULOS, KINGSTON UNIVERSITY

**FRRF.05 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Aljoša VALENTINČIČ (UNIVERSITY OF LJUBLJANA, SCHOOL OF ECONOMICS & BUSINESS)

**LOCATION** BEKKELOKKEN (0. FL)

**A New Measure of Comparability: Do Information Processing Costs Lead to Informational Advantage?**

BAPTISTE COLAS, CARLOS III UNIVERSITY MADRID; BEATRIZ GARCIA OSMA, CARLOS III UNIVERSITY MADRID

**FRRF.05 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Aljoša VALENTINČIČ (UNIVERSITY OF LJUBLJANA, SCHOOL OF ECONOMICS & BUSINESS)

**LOCATION** BEKKELOKKEN (0. FL)

**CEO network centrality and annual report readability**

SILVIA GAIA, UNIVERSITY OF ESSEX; KAMRAN MALIKOV, UNIVERSITY OF ESSEX; MOHAMED ELMAHGOUB ELMAHGOUB, UNIVERSITY OF SOUTHAMPTON; KIET DUONG, UNIVERSITY OF YORK

**GVPSD.02 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** ACCOUNTING AND GOVERNANCE

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Collette KIRWAN (WATERFORD INSTITUTE OF TECHNOLOGY)

**LOCATION** BEKKEN (3. FL)

**Out With the Old and In With the New: Board Refreshment and Board Effectiveness**

MIEKE DINGENEN, KU LEUVEN; ANN GAEREMYNCK, KU LEUVEN; DIETER SMEULDERS, KU LEUVEN

Discussant: Thomas KEUSCH (INSEAD)

**GVPSD.02 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** ACCOUNTING AND GOVERNANCE

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Collette KIRWAN (WATERFORD INSTITUTE OF TECHNOLOGY)

**LOCATION** BEKKEN (3. FL)

**Outside Directors and Board Risk Reporting**

THOMAS KEUSCH, INSEAD; HAMI AMIRASLANI, INSEAD; CHRIS ITTNER, WHARTON; CAROLYN DELLER, UNIVERSITY OF PENNSYLVANIA

Discussant: Claudia IMPERATORE (BOCCONI UNIVERSITY)

**GVRP.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK ACCOUNTING AND GOVERNANCE**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Karen MCBRIDE (UNIVERSITY OF PORTSMOUTH)

**LOCATION** HARPEN (3. FL)

**Beyond Agency Theory: The Hidden Power of Indirect Ownership in Corporate Networks**

JAN-HENDRIK MEIER, KIEL UNIVERSITY OF APPLIED SCIENCES; DEAN-DARREN HIRSCHMANN, KIEL UNIVERSITY OF APPLIED SCIENCES; FLORIAN BEHLING, KIEL UNIVERSITY OF APPLIED SCIENCES

**GVRP.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK ACCOUNTING AND GOVERNANCE**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Karen MCBRIDE (UNIVERSITY OF PORTSMOUTH)

**LOCATION** HARPEN (3. FL)

**Does lowering barriers to rate improve the informativeness of the rating consensus on online platforms?**

OLIVER HEGERS, UNIVERSITY OF AMSTERDAM; MATTHIAS MAHLENDORF, FRANKFURT SCHOOL OF FINANCE AND MANAGEMENT

**GVRP.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK ACCOUNTING AND GOVERNANCE**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Karen MCBRIDE (UNIVERSITY OF PORTSMOUTH)

**LOCATION** HARPEN (3. FL)

**FIRM VALUE: THE ROLE OF DIRECTORS WITH MULTIPLE BOARD APPOINTMENTS AND HUMAN, SOCIAL, AND RELATIONAL CAPITAL**

ELENA MERINO MADRID, UNIVERSITY OF CASTILLA LA MANCHA; MONTSERRAT MANZANEQUE, UNIVERSITY OF CASTILLA LA MANCHA; YOLANDA RAMIREZ, UNIVERSITY OF CASTILLA LA MANCHA

**GVRP.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK ACCOUNTING AND GOVERNANCE**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Karen MCBRIDE (UNIVERSITY OF PORTSMOUTH)

**LOCATION** HARPEN (3. FL)

### **Crowdsourced reviews and FinTech Lending Marketplace**

JIAO JI, UNIVERSITY OF SHEFFIELD; HANWEN SUN, UNIVERSITY OF BATH; HAOFENG XU, BUSINESS SCHOOL, UNIVERSITY OF ABERDEEN

### **ICPSD.02 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** INTERDISCIPLINARY/CRITICAL

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Keith ROBSON (HEC PARIS)

**LOCATION** BØYGEN (2. FL)

### **The worth of natural capital: Creating socio-ecological change through personal shadow accounts**

ANNEMARIE CONRATH-HARGREAVES, MONASH UNIVERSITY; AILEEN SCHUBERT, EUROPEAN UNIVERSITY VIADRINA

Discussant: Lee MOERMAN (UNIVERSITY OF WOLLONGONG)

### **ICPSD.02 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** INTERDISCIPLINARY/CRITICAL

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Keith ROBSON (HEC PARIS)

**LOCATION** BØYGEN (2. FL)

### **Orchestration and Consolidation in Corporate Sustainability Reporting: The Legacy of the Corporate Reporting Dialogue**

NICK ROWBOTTOM, UNIVERSITY OF BIRMINGHAM

Discussant: Niamh M. BRENNAN (UNIVERSITY COLLEGE DUBLIN)

### **MAPS.05 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Razvan GHITA (UNIVERSITY OF SOUTHERN DENMARK)

**LOCATION** NYGÅRD 230

### **Peer Performance Assessments in Diverse Teams: How Team-Level Performance Evaluation Affects In-Group Favoritism**

MARTIN WIERNSPERGER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS; GERHARD SPECKBACHER, WU VIENNA

### **MAPS.05 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK MANAGEMENT ACCOUNTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Razvan GHITA (UNIVERSITY OF SOUTHERN DENMARK)

**LOCATION** NYGÅRD 230

**Intelligent manufacturing and asymmetric cost behavior: Evidence from a quasi-natural experiment in China**

WENHONG DING, NEOMA BUSINESS SCHOOL; XIAOFENG QUAN, DONGWU BUSINESS SCHOOL, SOOCHOW UNIVERSITY; YUN KE, UNIVERSITY OF TEXAS AT EL PASO; CHUANG LI, SHANGHAI UNIVERSITY OF FINANCE AND ECONOMICS

**MAPS.05 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK MANAGEMENT ACCOUNTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Razvan GHITA (UNIVERSITY OF SOUTHERN DENMARK)

**LOCATION** NYGÅRD 230

**Watch Out for Hidden Noise: Determinants and Consequences of Random Noise in Cost Information**

KAI MERTENS, HAMBURG UNIVERSITY OF TECHNOLOGY; MATTHIAS MEYER, HAMBURG UNIVERSITY OF TECHNOLOGY

**MAPS.06 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK MANAGEMENT ACCOUNTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Natalie KIM (IE UNIVERSITY)

**LOCATION** NYGÅRD 228

**Investment, Inflation, and the Role of Internal Information Systems as a Transmission Channel**

OLIVER BINZ, INSEAD; ELIA FERRACUTI, DUKE UNIVERSITY FUQUA SCHOOL OF BUSINESS; PETER JOOS, INSEAD

**MAPS.06 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK MANAGEMENT ACCOUNTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Natalie KIM (IE UNIVERSITY)

**LOCATION** NYGÅRD 228

### **Trade Secret Protection and Firms' Internal Transparency**

SARA BORMANN, GOETHE UNIVERSITY; IONELA ANDREICOVICI, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT; KATHARINA HOMBACH, CARL-VON-OSSIETZKY UNIVERSITY OF OLDENBURG

### **MAPS.06 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Natalie KIM (IE UNIVERSITY)

**LOCATION** NYGÅRD 228

### **How firms strategically disclose Information through selected channels**

ANTHONY HAAKE, RWTH AACHEN UNIVERSITY; WOLFGANG BREUER, RWTH AACHEN UNIVERSITY; BERTRAM STEININGER, KTH ROYAL INSTITUTE OF TECHNOLOGY

### **MAPSD.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Nan JIANG (POMPEU FABRA UNIVERSITY)

**LOCATION** NINA (3. FL)

### **Under Pressure: Overproduction by newly appointed CEOs and Organizational Misconduct**

JAN HENDRIK LAMPE, WHU OTTO BEISHEIM SCHOOL OF MANAGEMENT; UTZ SCHAEFFER, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT; DANIEL SCHAUPP, WHU OTTO BEISHEIM SCHOOL OF MANAGEMENT

Discussant: Stephan KRAMER (ERASMUS UNIVERSITY ROTTERDAM)

### **MAPSD.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Nan JIANG (POMPEU FABRA UNIVERSITY)

**LOCATION** NINA (3. FL)

### **Engage Personal Feelings into Professional Ethics: The Effect of Reporting Device on Reporting Honesty**

QINNAN RUAN, TILBURG UNIVERSITY

Discussant: Andreas OSTERMAIER (UNIVERSITY OF SOUTHERN DENMARK)

### **MARF.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Ismail EL FASSI (UNIVERSITY OF LAUSANNE)

**LOCATION** HALLING (3. FL)

**The impact of pandemic COVID-19 on budgets uses in public hospitals: The role of cost system functionality**

ODYSSEAS PAVLATOS, UNIVERSITY OF MACEDONIA

**MARF.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Ismail EL FASSI (UNIVERSITY OF LAUSANNE)

**LOCATION** HALLING (3. FL)

**Do design and use of the Performance Measurement System matter for a firm's Absorptive Capacity?**

SAHAR SALEHI, UNIVERSITY OF ANTWERP; MARTINE COOLS, KU LEUVEN; ANN JORISSEN, UNIVERSITY OF ANTWERP; INE PAELEMAN, UNIVERSITY OF ANTWERP FACULTY OF BUSINESS AND ECONOMICS

**MARF.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Ismail EL FASSI (UNIVERSITY OF LAUSANNE)

**LOCATION** HALLING (3. FL)

**Management Accountants' Roles and Management Controls in Hospitals at Times of Strain – An Analysis based on Experiences during the Corona Pandemic**

JENNIFER KUNZ, UNIVERSITY OF AUGSBURG; ROBERTA DI CARLO, UNIVERSITY AUGSBURG; JENS BRUNNER, UNIVERSITY AUGSBURG

**MARF.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Ismail EL FASSI (UNIVERSITY OF LAUSANNE)

**LOCATION** HALLING (3. FL)

**Asymmetric Cost Behavior in the Neighborhood: Evidence from Natural Disasters.**

SARA LONGO, FREE UNIVERSITY OF BOZEN; LORENZO DAL MASO, UNIVERSITY OF BOLOGNA;  
FRANCESCO MAZZI, UNIVERSITY OF FLORENCE

**MARF.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Ismail EL FASSI (UNIVERSITY OF LAUSANNE)

**LOCATION** HALLING (3. FL)

**The importance of environmental and social activities to absorb the turbulence of a crisis:  
Evidence from travel and leisure industry**

ISMAIL EL FASSI, UNIVERSITY OF LAUSANNE; GIOVANNI-BATTISTA DERCHI, ECOLE HÔTELIÈRE  
DE LAUSANNE; DANIEL OYON, HEC LAUSANNE, UNIVERSITÉ DE LAUSANNE

**PSNPPS.03 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** PUBLIC SECTOR ACCOUNTING & NOT-FOR-PROFIT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Istemi DEMIRAG (TALLINN UNIVERSITY OF TECHNOLOGY)

**LOCATION** BUKKEN (3. FL)

**Multi-stakeholder social impact assessment in consumer food cooperatives**

ERICKA COSTA, UNIVERSITÀ DEGLI STUDI DI TRENTO

**PSNPPS.03 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** PUBLIC SECTOR ACCOUNTING & NOT-FOR-PROFIT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Istemi DEMIRAG (TALLINN UNIVERSITY OF TECHNOLOGY)

**LOCATION** BUKKEN (3. FL)

**Exploring the juxtaposition between the juridical and processual lives of the charity  
trustee in England & Wales**

RANI SULEMAN, LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCES

**PSNPPS.03 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** PUBLIC SECTOR ACCOUNTING & NOT-FOR-PROFIT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Istemi DEMIRAG (TALLINN UNIVERSITY OF TECHNOLOGY)

**LOCATION** BUKKEN (3. FL)



**Accountability for food security: The role of grower co-operatives in food supply chains**  
ELLIE CHAPPLE, QUEENSLAND UNIVERSITY OF TECHNOLOGY; LINDA BENNISON, QUT  
BUSINESS SCHOOL; ALEXANDRA WILLIAMSON, QUEENSLAND UNIVERSITY OF TECHNOLOGY

**SEEPS.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Thorsten SELLHORN (LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH /  
INSTITUTE FOR ACCOUNTING, AUDITING AND ANALYSIS)

**LOCATION** NYGÅRD 117

**What makes a country a TCFD-supportive jurisdiction?**

CHRISTOF BEUSELINCK, IESEG SCHOOL OF MANAGEMENT; LIES BOUTEN, IESEG SCHOOL OF  
MANAGEMENT

**SEEPS.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Thorsten SELLHORN (LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH /  
INSTITUTE FOR ACCOUNTING, AUDITING AND ANALYSIS)

**LOCATION** NYGÅRD 117

**CSR reporting under the Non-Financial Reporting Directive: Evidence from non-publicly  
listed firms**

URSKA KOSI, PADERBORN UNIVERSITY; SASKIA KOHLHASE, ERASMUS UNIVERSITY  
ROTTERDAM; MARYNA GULENKO, PADERBORN UNIVERSITY

**SEEPS.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Thorsten SELLHORN (LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH /  
INSTITUTE FOR ACCOUNTING, AUDITING AND ANALYSIS)

**LOCATION** NYGÅRD 117

**Labor Market Effects of Mandatory Gender Policy Disclosures**

HOLGER DASKE, UNIVERSITY OF MANNHEIM; PHILIPP MÜTSCH, UNIVERSITY OF MANNHEIM;  
FELIX VETTER, UNIVERSITY OF MANNHEIM

**SEEPSD.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Lies BOUTEN (IÉSEG SCHOOL OF MANAGEMENT)

**LOCATION** SMÅTROLL (0. FL)

**IS TENURE IMPORTANT IN THE SUSTAINABILITY ASSURANCE CONTEXT? AN EMPIRICAL ANALYSIS ABOUT THE INFORMATIVE VALUE OF ASSURANCE STATEMENTS**

JENNIFER MARTINEZ FERRERO, UNIVERSITY OF SALAMANCA; EMILIANO RUIZ BARBADILLO, UNIVERSITY OF CADIZ

Discussant: Chaoyuan SHE (UNIVERSITY OF ESSEX)

**SEEPSD.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Lies BOUTEN (IÉSEG SCHOOL OF MANAGEMENT)

**LOCATION** SMÅTROLL (0. FL)

**Heterogeneity in Voluntary Assurance on Social and Environmental Disclosures: Cross-country evidence from the financing costs**

HAOZHE SONG, SCHOOL OF ECONOMICS AND MANAGEMENT, BEIJING JIAOTONG UNIVERSITY; GUNNAR RIMMEL, HENLEY BUSINESS SCHOOL

Discussant: Raphael TIETMEYER (HAMBURG UNIVERSITY)

**SEERF.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Hannele MÄKELÄ (TAMPERE UNIVERSITY)

**LOCATION** NYGÅRD 118

**Towards Standardization of Sustainability Reporting: The Power Dynamics of Institutionalization**

PIIA PAULIINA KORRI, HANKEN SCHOOL OF ECONOMICS; OTHMAR LEHNER, HANKEN SCHOOL OF ECONOMICS, HELSINKI, FINLAND; HANNA SILVOLA, HANKEN SCHOOL OF ECONOMICS

**SEERF.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Hannele MÄKELÄ (TAMPERE UNIVERSITY)

**LOCATION** NYGÅRD 118

**How Academic Research Translates into Policy Action? Nonfinancial Reporting Literature Impact on European Union Corporate Sustainability Reporting Directive**

JAN MICHALAK, LODZ UNIVERSITY; PIOTR STASZKIEWICZ, WARSAW SCHOOL OF ECONOMICS;  
HALINA MICHALAK, LODZ UNIVERSITY

**SEERF.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Hannele MÄKELÄ (TAMPERE UNIVERSITY)

**LOCATION** NYGÅRD 118

**Capital market consequences of sustainability reporting: The study of the impact of non-financial reporting regulation (2014/95/EU) on the information content of annual reports of Swedish listed firms**

KATARZYNA CIESLAK, UPPSALA UNIVERSITY; DERYA VURAL, UPPSALA UNIVERSITY; JOACHIM LANDSTRÖM, UPPSALA UNIVERSITY

**SEERF.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Hannele MÄKELÄ (TAMPERE UNIVERSITY)

**LOCATION** NYGÅRD 118

**Corporate Sustainability Reporting and Performance in Europe: A Scoping Review**

ANNA HUSMANN, UNIVERSITY OF ST. GALLEN; TAMI DINH, UNIVERSITY OF ST GALLEN ; GAIA MELLONI, HEC LAUSANNE UNIVERSITY OF LAUSANNE

**SEERF.04 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Hannele MÄKELÄ (TAMPERE UNIVERSITY)

**LOCATION** NYGÅRD 118

**Harmonization of Sustainability Reporting Regulation: Analysis of a Contested Arena**

HAMMED AFOLABI, UNIVERSITY OF READING; RONITA RAM, UNIVERSITY OF READING;  
GUNNAR RIMMEL, HENLEY BUSINESS SCHOOL

**TAXPS.02 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Cinthia VALLE RUIZ (IESEG SCHOOL OF MANAGEMENT)

**LOCATION** NYGÅRD 115

**Corporate Tax Planning and Product Market Competition**

JESSE VAN DER GEEST, TILBURG UNIVERSITY; CHRISTIAN PETERS, TILBURG UNIVERSITY;  
MARTIN JACOB, WHU OTTO BEISHEIM SCHOOL OF MANAGEMENT; JOHN GALLEMORE,  
UNIVERSITY OF NORTH CAROLINA

**TAXPS.02 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Cinthia VALLE RUIZ (IESEG SCHOOL OF MANAGEMENT)

**LOCATION** NYGÅRD 115

**Does corporate tax avoidance affect firm productivity?**

SPYRIDON GIKOPOULOS, THE UNIVERSITY OF MANCHESTER; EDWARD LEE, ALLIANCE  
MANCHESTER BUSINESS SCHOOL; KONSTANTINOS STATHOPOULOS, UNIVERSITY OF  
MANCHESTER

**TAXPS.02 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Cinthia VALLE RUIZ (IESEG SCHOOL OF MANAGEMENT)

**LOCATION** NYGÅRD 115

**Do personal income taxes affect corporate tax-motivated profit shifting?**

ANTONIO DE VITO, IE BUSINESS SCHOOL, IE UNIVERSITY; LISA HILLMANN, WHU - OTTO  
BEISHEIM SCHOOL OF MANAGEMENT; MARTIN JACOB, WHU OTTO BEISHEIM SCHOOL OF  
MANAGEMENT; ROBERT VOSSEBURGER, WHU OTTO BEISHEIM SCHOOL OF MANAGEMENT

**TAXRF.03 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Markus DILLER (UNIVERSITY OF PASSAU)

**LOCATION** NYGÅRD 116

### **The Role of Multinational Corporations' Executives in Tax Avoidance of Foreign Subsidiaries**

JOCHEN PIERK, ERASMUS SCHOOF OF ECONOMICS; BENJAMIN OSSWALD, UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN

**TAXRF.03 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Markus DILLER (UNIVERSITY OF PASSAU)

**LOCATION** NYGÅRD 116

### **Corporate Culture and Tax Planning**

TIMMY THOR, HANKEN SCHOOL OF ECONOMICS; MANSOOR AFZALI, HANKEN SCHOOL OF ECONOMICS

**TAXRF.03 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Markus DILLER (UNIVERSITY OF PASSAU)

**LOCATION** NYGÅRD 116

### **The Effect of (Horizontal) Monitoring and Audits on Tax Compliance**

MARTIN ALTENBURGER, UNIVERSITY OF VIENNA; KARINA SOPP, TECHNISCHE UNIVERSITÄT BERGAKADEMIE FREIBERG

**TAXRF.03 11:00 AM-12:30 PM Thursday, 12 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Markus DILLER (UNIVERSITY OF PASSAU)

**LOCATION** NYGÅRD 116

### **Tax Avoidance and Financial Default: The Role of Corporate Life Cycle**

ALESSANDRO GABRIELLI, UNIVERSITY OF PISA; GIULIO GRECO, UNIVERSITY OF PISA

**AUPS.07 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Christian PETERS (TILBURG UNIVERSITY)

**LOCATION** NYGÅRD 113

**Overinvestment in the Internal Audit Function: A Critical Analysis**

BENJAMIN FLIGGE, DUISBURG UNIVERSITY; MARC EULERICH, UNIVERSITY OF DUISBURG-ESSEN

**AUPS.07 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Christian PETERS (TILBURG UNIVERSITY)

**LOCATION** NYGÅRD 113

**Knowledge Acquisition through Friendly Advice and Internal Auditor Performanceties on knowledge acquisition and performance.**

URTON ANDERSON, UNIVERSITY OF KENTUCKY; MONIKA CAUSHOLLI, UNIVERSITY OF KENTUCKY; ROMINA RAKIPI, UNIVERSITY OF PISA

**AUPSD.05 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Caren SCHELLEMAN (MAASTRICHT UNIVERSITY)

**LOCATION** TROLLTOG (3. FL)

**Distracted Auditors: Evidence from Non-Accounting related Lawsuits against Audit Clients**

ANTONIO B. VAZQUEZ, STOCKHOLM SCHOOL OF ECONOMICS; STAVRIANA HADJIGAVRIEL, CUNEF

Discussant: James HANSEN (WEBER STATE UNIVERSITY)

**AUPSD.05 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Caren SCHELLEMAN (MAASTRICHT UNIVERSITY)

**LOCATION** TROLLTOG (3. FL)

**Managers' Response to Extended Auditor Report: Evidence From the United Kingdom**

ZILU SHAN, UNIVERSITY OF BRISTOL

Discussant: Stavriana HADJIGAVRIEL (CUNEF)

**AURF.05 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Felix NIGGEMANN (UNIVERSITY OF ZURICH)

**LOCATION** SVANE (3.FL)

**An Analysis of Submissions on Proposed Regulations for Review Assurance in Finland**

ELINA HAAPAMAKI, UNIVERSITY OF VAASA

**AURF.05 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Felix NIGGEMANN (UNIVERSITY OF ZURICH)

**LOCATION** SVANE (3.FL)

**Setting auditing standards in the public interest: practices in the French context**

ISABELLE FABIOUX, UNIVERSITY OF ANGERS

**AURF.05 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Felix NIGGEMANN (UNIVERSITY OF ZURICH)

**LOCATION** SVANE (3.FL)

**Can audit firms be trusted (again)?**

MARIA CHIARA DEMARTINI, UNIVERSITÀ DEGLI STUDI DI PAVIA; SARA TRUCCO, UNIVERSITÀ DEGLI STUDI INTERNAZIONALI DI ROMA; VALENTINA BERETTA, UNIVERSITY OF PAVIA

**AURF.05 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Felix NIGGEMANN (UNIVERSITY OF ZURICH)

**LOCATION** SVANE (3.FL)

**A bibliometric analysis of the internal audit research (1991-2020)**

ROSALINDA SANTONASTASO, UNIVERSITY OF CAMPANIA "LUIGI VANVITELLI" - DEPARTMENT OF ECONOMICS; RICCARDO MACCHIONI, UNIVERSITY OF CAMPANIA "LUIGI VANVITELLI", DEPARTMENT OF ECONOMICS; CLAUDIA ZAGARIA, UNIVERSITY OF CAMPANIA "LUIGI VANVITELLI", DEPARTMENT OF

**FAPS.06 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Duo (Selina) PEI (WARWICK UNIVERSITY BUSINESS SCHOOL)

**LOCATION** NYGÅRD 114

**Corporate Commitment to Diversity, Equity, and Inclusion and Employee Productivity**

NATHAN GOLDMAN, NORTH CAROLINA STATE UNIVERSITY; YUAN ZHANG, UNIVERSITY OF TEXAS AT DALLAS

**FAPS.06 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Duo (Selina) PEI (WARWICK UNIVERSITY BUSINESS SCHOOL)

**LOCATION** NYGÅRD 114

**The informativeness of short-term and long-term annual analyst forecasts**

NIKOLAOS FLOROPOULOS, CARLOS III UNIVERSITY MADRID

**FAPS.06 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Duo (Selina) PEI (WARWICK UNIVERSITY BUSINESS SCHOOL)

**LOCATION** NYGÅRD 114

**Non-financial information, financial analysts' industrial expertise, and target price accuracy**

ALAIN SCHATT, HEC LAUSANNE

**FARF.05 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Mingzhu WANG (KING'S COLLEGE LONDON)

**LOCATION** GLASSROMMET (1. FL)

**The Influence of Visualisations in Corporate Disclosures on Nonprofessional Investors' Judgments and Decision-Making**

JO MENTENS, UNIVERSITY OF ANTWERP; KRIS HARDIES, UNIVERSITY OF ANTWERP



**FARF.05 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Research Forum

**SESSION CHAIR** Mingzhu WANG (KING'S COLLEGE LONDON)

**LOCATION** GLASSROMMET (1. FL)

**How Does the Market Perceive Disclosure versus Action Mandates? Evidence from Board Diversity**

YUCHEN WU, LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH; ANN-KRISTIN GROSSKOPF, LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH

**FARF.05 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Research Forum

**SESSION CHAIR** Mingzhu WANG (KING'S COLLEGE LONDON)

**LOCATION** GLASSROMMET (1. FL)

**Can Speed of Speech Signal Manager-Strategy Fit to Investors?**

SEBASTIAN KUHN, LMU MUNICH; ALEXANDER PAULUS, LMU MUNICH SCHOOL OF MANAGEMENT

**FARF.05 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Research Forum

**SESSION CHAIR** Mingzhu WANG (KING'S COLLEGE LONDON)

**LOCATION** GLASSROMMET (1. FL)

**Financial Risk or Financial Uncertainty? The Brain and Body Differentiate Between the Two**

URSA FERJANCIC, UNIVERSITY OF LJUBLJANA; ALJOŠA VALENTINČIČ, UNIVERSITY OF LJUBLJANA, SCHOOL OF ECONOMICS & BUSINESS

**FARF.05 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Research Forum

**SESSION CHAIR** Mingzhu WANG (KING'S COLLEGE LONDON)

**LOCATION** GLASSROMMET (1. FL)

**Narrative R&D disclosure and investment efficiency**

SIMONA MATEUT, NOTTINGHAM UNIVERSITY BUSINESS SCHOOL; XIN DENG, UNIVERSITY OF MANCHESTER

**FRPS.09 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Harm SCHÜTT (TILBURG UNIVERSITY)

**LOCATION** GJENDINE (0. FL)

**The Consequences of Abandoning the Quarterly Reporting Mandate in the Prime Market Segment: Evidence from Austria**

ZOLTAN NOVOTNY-FARKAS, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS; TOBIAS BORNEMANN, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS; ANNA-LENA MOOSMANN, WU VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

**FRPS.09 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Harm SCHÜTT (TILBURG UNIVERSITY)

**LOCATION** GJENDINE (0. FL)

**The “Shakespeare” of Annual Reports: The Emergence and Role of Corporate Reporting Agencies**

VASILIKI ATHANASAKOU, SAINT MARY'S UNIVERSITY; LISA GOH, THE HANG SENG UNIVERSITY OF HONG KONG; YASMINE CHAHED, UNIVERSITY OF MANCHESTER

**FRPS.09 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Harm SCHÜTT (TILBURG UNIVERSITY)

**LOCATION** GJENDINE (0. FL)

**Algorithmic trading and corporate innovation: Evidence from the Tick Size Pilot**

PAWEL BILINSKI, BAYES BUSINESS SCHOOL; IRENE KARAMANOU, UNIVERSITY OF CYPRUS; MARIOS PANAYIDES, UNIVERSITY OF CYPRUS; ANASTASIA KOPITA, CYPRUS UNIVERSITY OF TECHNOLOGY

**FRPS.10 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Neophytos LAMBERTIDES

**LOCATION** NYGÅRD 232

**The Impacts of Financial Reporting Features on Corporate Decisions**

YU-HSUAN WU, UNIVERSITY OF LEEDS; CHE-HUNG LIN, NATIONAL PINGTUNG UNIVERSITY;  
SHOU-MIN TSAO, NATIONAL CENTRAL UNIVERSITY

**FRPS.10 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Neophytos LAMBERTIDES

**LOCATION** NYGÅRD 232

**Who is Talking about Whom? Determinants and Consequences**

GERALD WARD, LANCASTER UNIVERSITY

**FRPSD.05 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Giulia REDIGOLO (ESADE BUSINESS SCHOOL)

**LOCATION** KLOKKEKLANG (0. FL)

**The Standardization of Accounting Language**

MATTHIAS UCKERT, UNIVERSITY OF MANNHEIM; HOLGER DASKE, UNIVERSITY OF  
MANNHEIM; CAROL SEREGNI, UNIVERSITY OF MANNHEIM  
Discussant: Emily SHAFRON (TEXAS A&M UNIVERSITY)

**FRPSD.05 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Giulia REDIGOLO (ESADE BUSINESS SCHOOL)

**LOCATION** KLOKKEKLANG (0. FL)

**The Power of Words: Textual Analysis of Bank Reports**

MINYUE DONG, UNIVERSITY OF LAUSANNE, FACULTY OF BUSINESS AND ECONOMICS (HEC) ;  
ERIC JONDEAU, UNIVERSITY OF LAUSANNE, FACULTY OF BUSINESS AND ECONOMICS (HEC)

LAUSANNE); MICHAEL ROCKINGER, UNIVERSITY OF LAUSANNE, FACULTY OF BUSINESS AND ECONOMICS (HEC LAUSANNE)

Discussant: Jan RIEPE (TUEBINGEN UNIVERSITY)

**FRRF.06 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Louis MANGENEY (UNIVERSITY OF NEUCHÂTEL)

**LOCATION** NYGÅRD 231

**Is social media user-generated content useful for disclosure processing? The role of Twitter as an information intermediary**

LOUIS MANGENEY, UNIVERSITY OF NEUCHÂTEL

**FRRF.06 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Louis MANGENEY (UNIVERSITY OF NEUCHÂTEL)

**LOCATION** NYGÅRD 231

**The rise and fall of EV reporting**

EVISA MITROU, QUEEN MARY, UNIVERSITY OF LONDON; MARI PAANANEN, UNIVERSITY OF GOTHENBURG; JACQUELINE BIRT, UNIVERSITY OF WESTERN AUSTRALIA; FREDRÉ FERREIRA, EFRAG

**FRRF.06 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Louis MANGENEY (UNIVERSITY OF NEUCHÂTEL)

**LOCATION** NYGÅRD 231

**Disclosure Deregulation of Quarterly Reporting**

VANESSA BEHRMANN, BREMEN UNIVERSITY; LARS HORNUF, UNIVERSITY OF BREMEN; JOCHEN ZIMMERMANN, UNIVERSITY OF BREMEN

**FRRF.06 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Louis MANGENEY (UNIVERSITY OF NEUCHÂTEL)

**LOCATION** NYGÅRD 231

**The information content of Fixed Asset Sales' Announcements in the shipping industry;  
Evidence from 6-K filings**

VASILEIOS ZISIS, UNIVERSITY OF PIRAEUS; PAPAGEORGIOU ANASTASIA, DEPARTMENT OF  
BUSINESS ADMINISTRATION, UNIVERSITY OF PIRAEUS

**FRRF.06 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Louis MANGENEY (UNIVERSITY OF NEUCHATEL)

**LOCATION** NYGÅRD 231

**Does the content of pictures in annual reports is a special type of voluntary disclosure?**

JANA NEULAND, ILMENAU UNIVERSITY OF TECHNOLOGY; MICHAEL GRÜNING, ILMENAU  
UNIVERSITY OF TECHNOLOGY; CHRISTIAN TISCHER, ILMENAU UNIVERSITY OF TECHNOLOGY

**FRRF.07 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Vanessa FLAGMEIER (UNIVERSITY OF PASSAU)

**LOCATION** BEKKELOKKEN (0. FL)

**Uncertainty and The Usefulness of Financial Reporting Quality: A Case For SMEs**

THOMAS SELLESLAGH, VRIJE UNIVERSITEIT BRUSSEL; STEFANIE CEUSTERMANS, VRIJE  
UNIVERSITEIT BRUSSEL

**FRRF.07 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Vanessa FLAGMEIER (UNIVERSITY OF PASSAU)

**LOCATION** BEKKELOKKEN (0. FL)

**Fundamental Performance and Earnings Quality in Private Firms**

TONNY STENHEIM, UNIVERSITY OF SOUTH-EASTERN NORWAY; CHARLOTTE HAUGLAND  
SUNDKVIST, UNIVERSITY OF SOUTH-EASTERN NORWAY

**FRRF.07 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Vanessa FLAGMEIER (UNIVERSITY OF PASSAU)

**LOCATION** BEKKELOKKEN (0. FL)

**Credit score pressure and accrual management choices: The case of private UK firms**

MARI PAANANEN, UNIVERSITY OF GOTHENBURG; JOANNE HORTON, WARWICK UNIVERSITY;  
FANI KALOGIROU, UNIVERSIDADE CATÓLICA PORTUGUESA

**FRRF.07 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Vanessa FLAGMEIER (UNIVERSITY OF PASSAU)

**LOCATION** BEKKELOKKEN (0. FL)

**OWNERSHIP DECISIONS AND EARNINGS MANAGEMENT OF TARGET FIRMS IN EUROPE**

HECTOR PERAFAN, UNIVERSIDAD EAFIT; BEGONA GINER, UNIVERSITY OF VALENCIA; BELEN  
GILL DE ALBORNOZ NOGUER, CASTELLO JAUNE 1 UNIVERSITY

**FRRF.07 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Vanessa FLAGMEIER (UNIVERSITY OF PASSAU)

**LOCATION** BEKKELOKKEN (0. FL)

**Can National Accounting Standard Setters increase Financial Reporting Quality?**

JOSE LUIS UCIEDA BLANCO, UNIVERSIDAD AUTÓNOMA DE MADRID; BEATRIZ SANTOS-  
CABALGANTE, UNIVERSIDAD AUTONOMA DE MADRID; DOMI ROMERO-FUNEZ,  
UNIVERSIDAD AUTONOMA DE MADRID

**GVPD.03 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK ACCOUNTING AND GOVERNANCE**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Konstantinos STATHOPOULOS (UNIVERSITY OF MANCHESTER)

**LOCATION** BEKKEN (3. FL)

**Giving to get: how self-serving interests of CEO directors drive up CEO pay**

CHARLOTTE ANTOONS, KU LEUVEN; LIESBETH BRUYNSEELS, KU LEUVEN; EDDY CARDINAELS,  
TILBURG UNIVERSITY AND KU LEUVEN

Discussant: Susanne PREUSS (UNIVERSITY OF AMSTERDAM)

**GVPD.03 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** ACCOUNTING AND GOVERNANCE

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Konstantinos STATHOPOULOS (UNIVERSITY OF MANCHESTER)

**LOCATION** BEKKEN (3. FL)

**Are ISS Recommendations Informative? Evidence from Assessments of Compensation Practices**

ANA M. ALBUQUERQUE, BOSTON UNIVERSITY; MARY ELLEN CARTER, BOSTON COLLEGE;  
SUSANNA GALLANI, HARVARD UNIVERSITY

Discussant: Bianca BEYER (HUMBOLDT UNIVERSITY OF BERLIN)

**GVRP.05 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** ACCOUNTING AND GOVERNANCE

**SESSION TYPE** Research Forum

**SESSION CHAIR** Mikko RANTA (UNIVERSITY OF VAASA)

**LOCATION** HARPEN (3. FL)

**Women on Corporate Boards: A High Dimensional Analysis**

MIKKO RANTA, UNIVERSITY OF VAASA; MIKA YLINEN, UNIVERSITY OF VAASA

**GVRP.05 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** ACCOUNTING AND GOVERNANCE

**SESSION TYPE** Research Forum

**SESSION CHAIR** Mikko RANTA (UNIVERSITY OF VAASA)

**LOCATION** HARPEN (3. FL)

**Organizations' Perspectives on Whistleblowing: Evidence from Interviews with Unregulated Companies**

CHRISTIAN FRIEDRICH, TECHNICAL UNIVERSITY OF DARMSTADT; REINER QUICK, DARMSTADT  
TECHNICAL UNIVERSITY

**GVRP.05 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** ACCOUNTING AND GOVERNANCE

**SESSION TYPE** Research Forum

**SESSION CHAIR** Mikko RANTA (UNIVERSITY OF VAASA)

**LOCATION** HARPEN (3. FL)

**The role of control in shaping dialogue in participatory budgeting: case study of the city of Kyiv**

EVGENII ALEKSANDROV, NORD UNIVERSITY; BOHDAN DOROSH, GR CAPITAL; VERONIKA VAKULENKO, NORD UNIVERSITY BUSINESS SCHOOL

**GVRP.05 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK ACCOUNTING AND GOVERNANCE**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Mikko RANTA (UNIVERSITY OF VAASA)

**LOCATION** HARPEN (3. FL)

**CEO NARCISSISM AND TOP MANAGEMENT TEAM GENDER DIVERSITY**

EMMA GARCIA-MECA, TECHNICAL UNIVERSITY OF CARTAGENA; JENNIFER MARTINEZ FERRERO, UNIVERSITY OF SALAMANCA; M. CAMINO RAMON-LLORENS, TECHNICAL UNIVERSITY OF CARTAGENA

**GVRP.05 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK ACCOUNTING AND GOVERNANCE**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Mikko RANTA (UNIVERSITY OF VAASA)

**LOCATION** HARPEN (3. FL)

**Board of Directors' Diversity and Bank Stability: An International View**

RANA ALHARBI, NEWCASTLE UNIVERSITY; MARWA ELNAHAS, NEWCASTLE UNIVERSITY; JOSIE MCLAREN, NEWCASTLE UNIVERSITY BUSINESS SCHOOL, NEWCASTLE UNIVERSITY

**ICPSD.03 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK INTERDISCIPLINARY/CRITICAL**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Jacob REILLEY (UNIVERSITY OF GRONINGEN)

**LOCATION** BØYGEN (2. FL)

**Accounting for the Role of Populism in Financial Scandals: Two French Cases**

EMER CURTIS, NATIONAL UNIVERSITY OF IRELAND, GALWAY; LABARDIN PIERRE, DAUPHINE UNIVERSITE, PARIS; ELODIE GARLOT-FALGUIERES, IESEG SCHOOL OF MANAGEMENT  
Discussant: Aziza LAGUECIR (IESEG SCHOOL OF MANAGEMENT)

**ICPSD.03 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK INTERDISCIPLINARY/CRITICAL**



**SESSION TYPE** Parallel Sessions with Discussant  
**SESSION CHAIR** Jacob REILLEY (UNIVERSITY OF GRONINGEN)  
**LOCATION** BØYGEN (2. FL)

**What happens behind closed doors? Exploring the conduct of private meetings between investor and company representatives**

PER AHBLOM, LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCES; CARL HENNING CHRISTNER, STOCKHOLM SCHOOL OF ECONOMICS  
Discussant: Christian HUBER (COPENHAGEN BUSINESS SCHOOL)

**MAPS.07 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Marjo VAISANEN (UNIVERSITY OF OULU)

**LOCATION** NYGÅRD 230

**The Influence of Cost Rigidity on Bargaining Outcome**

ANDRE HOPPE, KU LEUVEN

**MAPS.07 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Marjo VAISANEN (UNIVERSITY OF OULU)

**LOCATION** NYGÅRD 230

**Cost reduction performance with target costing: The role of product design interdependence and uncertainty about target cost difficulty**

MARC WOUTERS, KARLSRUHE INSTITUTE OF TECHNOLOGY; DOMINIK HAMMANN, KARLSRUHE INSTITUTE OF TECHNOLOGY

**MAPS.07 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Marjo VAISANEN (UNIVERSITY OF OULU)

**LOCATION** NYGÅRD 230

**Death and Decay or Due Refinement? Understanding the relationship between information system success and cost system design and use**

DANIEL SCHAUPP, WHU OTTO BEISHEIM SCHOOL OF MANAGEMENT; KAI MERTENS, HAMBURG UNIVERSITY OF TECHNOLOGY

**MAPS.08 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Martin VIEHWEGER (LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH)

**LOCATION** NYGÅRD 228

**Beware of the Watchdog! Role Communication in Job Advertisements for Management Accountants**

ROBERT RIEG, AALEN UNIVERSITY; JAN-HENDRIK MEIER, KIEL UNIVERSITY OF APPLIED SCIENCES; CARMEN FINCKH, REUTLINGEN UNIVERSITY

**MAPS.08 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Martin VIEHWEGER (LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH)

**LOCATION** NYGÅRD 228

**Listening to Twitter: Helpful or Distracting for Managerial Forecasting?**

FELIX FRITSCH, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT

**MAPS.08 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Martin VIEHWEGER (LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH)

**LOCATION** NYGÅRD 228

**Performance Appraisal on Employee's Future Potential**

NAN JIANG, POMPEU FABRA UNIVERSITY; JAN BOUWENS, UNIVERSITY OF AMSTERDAM

**MAPSD.05 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Angelo DITILLO (BOCCONI UNIVERSITY)

**LOCATION** NINA (3. FL)

**More than meets the eye: How and why enabling control systems can be perceived as coercive**

CHRISTIAN ANDVIK, BI NORWEGIAN BUSINESS SCHOOL; BEREND VAN DER KOLK, VU  
AMSTERDAM; LINN LUNDE, MAERSK DRILLING  
Discussant: Joao OLIVEIRA (UNIVERSITY OF PORTO)

**MAPSD.05 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Angelo DITILLO (BOCCONI UNIVERSITY)

**LOCATION** NINA (3. FL)

**Are Constraints Good for Creativity? The Effect of Decision Rights and Performance-Dependent Incentives on Creativity**

ALISA BRINK, VIRGINIA COMMONWEALTH UNIVERSITY; ERIN MASTERS, NORTHERN  
KENTUCKY UNIVERSITY; BERNHARD REICHERT, VIRGINIA COMMONWEALTH UNIVERSITY; J.  
SARJI, VIRGINIA COMMONWEALTH UNIVERSITY

Discussant: Laura GOMEZ-RUIZ (UNIVERSITY PABLO DE OLAVIDE, SEVILLE)

**MARF.05 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Patricia MARTYN (NUI GALWAY)

**LOCATION** HALLING (3. FL)

**Does a firm's PMS presentation quality matters for strategic performance? A study on the adoption of Business Intelligence and the relevance of diagnostic and interactive PMS information use.**

PIETER DE RIJCK, UNIVERSITY OF ANTWERP; ANN JORISSEN, UNIVERSITY OF ANTWERP

**MARF.05 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Patricia MARTYN (NUI GALWAY)

**LOCATION** HALLING (3. FL)

**Weak links but strong assumptions: A case study of the production of non-financial performance measures in a big data context**

DAN-RICHARD KNUDSEN, NHH NORWEGIAN SCHOOL OF ECONOMICS; KATARINA KAARBØE,  
NHH NORWEGIAN SCHOOL OF ECONOMICS

**MARF.05 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK MANAGEMENT ACCOUNTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Patricia MARTYN (NUI GALWAY)

**LOCATION** HALLING (3. FL)

**Management control as a system of catharsis or emotional repression? A qualitative study of poor workers using scorecards to assess their social issues.**

THIERRY AMSLEM, IE UNIVERSITY

**MARF.05 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK MANAGEMENT ACCOUNTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Patricia MARTYN (NUI GALWAY)

**LOCATION** HALLING (3. FL)

**Beyond Tools: a multiple case study of Beyond Budgeting implementation**

HANNO ROBERTS, BI NORWEGIAN BUSINESS SCHOOL; MERETHE VAVIK, RSM NORWAY;  
SOLVEIG HAUG, RSM NORWAY

**MARF.05 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK MANAGEMENT ACCOUNTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Patricia MARTYN (NUI GALWAY)

**LOCATION** HALLING (3. FL)

**The relevance of sub-cultures in performance management of a technology driven organization**

JEAN CLAUDE MUTIGANDA, ABO AKADEMI UNIVERSITY; MATTI SKOOG, ÅBO AKADEMI UNIVERSITY

**PSNPPSD.02 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK PUBLIC SECTOR ACCOUNTING & NOT-FOR-PROFIT ACCOUNTING**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Pasquale RUGGIERO (UNIVERSITY OF SIENA AND BRIGHTON BUSINESS SCHOOL)

**LOCATION** BUKKEN (3. FL)

**HOW DOES WOMEN'S PARTICIPATION AFFECT THE FINANCIAL HEALTH OF LOCAL GOVERNMENTS?**

MARIA-DOLORES GUILLAMON, MURCIA UNIVERSITY; ANA-MARIA RIOS, MURCIA UNIVERSITY; BEATRIZ CUADRADO-BALLESTEROS, UNIVERSITY OF SALAMANCA  
Discussant: Eva WITTBOM (STOCKHOLM BUSINESS SCHOOL)

**PSNPPSD.02 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** PUBLIC SECTOR ACCOUNTING & NOT-FOR-PROFIT ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Pasquale RUGGIERO (UNIVERSITY OF SIENA AND BRIGHTON BUSINESS SCHOOL)

**LOCATION** BUKKEN (3. FL)

**What drives the privatisation of local services? Political mimetic isomorphism vs. considerations of economic factors and service quality**

CRISTINA MARIA CAMPOS-ALBA, UNIVERSITY OF GRANADA; JOSÉ LUIS ZAFRA-GÓMEZ, UNIVERSITY OF GRANADA; GEMMA PÉREZ-LÓPEZ, UNIVERSITY OF GRANADA; JORGE CHICA-OLMO, UNIVERSITY OF GRANADA

Discussant: Beatriz CUADRADO-BALLESTEROS (UNIVERSITY OF SALAMANCA)

**PSNPRF.01 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** PUBLIC SECTOR & NOT-FOR-PROFIT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Sarah RUSSO (UNIVERSITY OF SIENA)

**LOCATION** NYGÅRD 118

**The form of municipal risk management: a comparison of seven cities**

KARI SIPPOLA, UNIVERSITY OF JYVASKYLA; ANTTI RAUTIAINEN, UNIVERSITY OF JYVASKYLA, JSBE, FINLAND ; JUKKA PELLINEN, UNIVERSITY OF JYVASKYLA; TONI MÄTTÖ, UNIVERSITY OF JYVÄSKYLÄ; VESA VOUTILAINEN, JYVÄSKYLÄ EDUCATIONAL CONSORTIUM GRADIA

**PSNPRF.01 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** PUBLIC SECTOR & NOT-FOR-PROFIT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Sarah RUSSO (UNIVERSITY OF SIENA)

**LOCATION** NYGÅRD 118

**What factors make a municipality more involved in meeting the Sustainable Development Goals? Empirical evidence**

ANA-MARIA RIOS, MURCIA UNIVERSITY; MARIA-DOLORES GUILLAMON, MURCIA UNIVERSITY; BERNARDINO BENITO, UNIVERSITY OF MURCIA

**PSNPRF.01 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** PUBLIC SECTOR & NOT-FOR-PROFIT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Sarah RUSSO (UNIVERSITY OF SIENA)

**LOCATION** NYGÅRD 118

**Municipal services' perceived quality in Latin America: political trust vs. spending**

FRANCISCO BASTIDA, PRINCE SULTAN UNIVERSITY; LORENZO ESTRADA, FRANCISCO MORAZÁN NATIONAL PEDAGOGICAL UNIVERSITY

**PSNPRF.01 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** PUBLIC SECTOR & NOT-FOR-PROFIT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Sarah RUSSO (UNIVERSITY OF SIENA)

**LOCATION** NYGÅRD 118

**SIZE AND EFFICIENCY IN THE PROVISION OF LOCAL SERVICES: KEYS TO COLLABORATION**

JAIME GARCÍA-RAYADO, UNIVERSITY OF ZARAGOZA; VICENTE PINA, UNIVERSITY OF SARAGOSSA; LOURDES TORRES, UNIVERSITY OF SARAGOSSA

**SEEPS.05 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Niklas KREANDER (UNIVERSITY OF SOUTH-EASTERN NORWAY)

**LOCATION** NYGÅRD 117

**In a (serious and) constructive spirit: translating sustainability disclosure into parallel accounts**

JENNI LAAKSONEN, TAMPERE UNIVERSITY; MATIAS LAINE, TAMPERE UNIVERSITY

**SEEPS.05 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Niklas KREANDER (UNIVERSITY OF SOUTH-EASTERN NORWAY)

**LOCATION** NYGÅRD 117

**Stakeholder reintegration following moral polysemy: a netnographic case study of LPP SA**

JOANNA KRASODOMSKA, CRACOW UNIVERSITY OF ECONOMICS; EWELINA ZARZYCKA, LODZ UNIVERSITY; DOROTA DOBIJA, KOZMINSKI UNIVERSITY

**SEEPS.05 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Niklas KREANDER (UNIVERSITY OF SOUTH-EASTERN NORWAY)

**LOCATION** NYGÅRD 117

**Making things different: The influence of subpolitics on the construction of water reuse risk**

ENRIQUE MESA-PEREZ, UNIVERSITY OF CORDOBA

**SEEPSD.05 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Jurian HENDRIKSE (TILBURG UNIVERSITY)

**LOCATION** SMÅTROLL (0. FL)

**Can talk translate into action? Evidence from CSR shareholder proposals**

SVENJA DUBE, FORDHAM UNIVERSITY; CHENQI ZHU, UC IRVINE; JOON HO KONG, FORDHAM UNIVERSITY

Discussant: Fereshteh MAHMOUDIAN (SIMON FRASER UNIVERSITY)

**SEEPSD.05 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Jurian HENDRIKSE (TILBURG UNIVERSITY)

**LOCATION** SMÅTROLL (0. FL)

**Do Sustainability Ratings Matter? Evidence from Private Wealth Investment Flows**

AMIR AMEL-ZADEH, OXFORD UNIVERSITY

Discussant: Svenja DUBE (FORDHAM UNIVERSITY)

**TAXPS.03 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK** TAXATION

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Panagiotis KARAVITIS (ADAM SMITH BUSINESS SCHOOL, UNIVERSITY OF GLASGOW)

**LOCATION** NYGÅRD 115

**How do Business Tax Rates Affect Real Investment? The Role of Depreciation and Firm Characteristics**

CARLA PÖSCHEL, FREE UNIVERSITY BERLIN; CHARLOTTE BARTELS, DIW BERLIN; SEBASTIAN EICHFELDER, UNIVERSITY OF MAGDEBURG; JONAS KNAISCH, OVGU MAGDEBURG

**TAXPS.03 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Panagiotis KARAVITIS (ADAM SMITH BUSINESS SCHOOL, UNIVERSITY OF GLASGOW)

**LOCATION** NYGÅRD 115

**VAT Fraud and Digitalization: Evidence from the Introduction of E-Invoicing in Italy**

WOJCIECH STILLER, BERLIN SCHOOL OF ECONOMICS AND LAW; MARWIN HEINEMANN, BERLIN SCHOOL OF ECONOMICS AND LAW

**TAXPS.03 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Panagiotis KARAVITIS (ADAM SMITH BUSINESS SCHOOL, UNIVERSITY OF GLASGOW)

**LOCATION** NYGÅRD 115

**Chief Executive Officers (CEOs) Financial Experience and Corporate Tax Avoidance: Evidence from the UK.**

AHMED ABOUD, UNIVERSITY OF PORTSMOUTH; HESHAM BASSYOUNY, UNIVERSITY OF NORTHAMPTON

**TAXRF.04 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Ahmed SARHAN (NORTHUMBRIA UNIVERSITY)

**LOCATION** NYGÅRD 116

**Corporate Social Responsibility and Tax Avoidance: the moderating role of Economic Freedom**

CATHERINE ACOSTA GARCIA, GHENT UNIVERSITY; ISABELLE VERLEYEN, GHENT UNIVERSITY; ANNELIES ROGGMAN, GHENT UNIVERSITY



**TAXRF.04 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Ahmed SARHAN (NORTHUMBRIA UNIVERSITY)

**LOCATION** NYGÅRD 116

**How does Corporate governance affect tax aggressiveness? Evidence from Finland**

VIJAY BURMAN, UNIVERSITY OF EASTERN FINLAND; MARKUS MATTO, UNIVERSITY OF EASTERN FINLAND; MERVİ NISKANEN, UNIVERSITY OF EASTERN FINLAND; HANNU OJALA, UNIVERSITY OF EASTERN FINLAND

**TAXRF.04 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Ahmed SARHAN (NORTHUMBRIA UNIVERSITY)

**LOCATION** NYGÅRD 116

**Negative media coverage on ESG issues and corporate tax avoidance**

LUCA MENICACCI, FREE UNIVERSITY OF BOZEN; LORENZO SIMONI, UNIVERSITY OF GENOA

**TAXRF.04 2:00 PM-3:30 PM Thursday, 12 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Ahmed SARHAN (NORTHUMBRIA UNIVERSITY)

**LOCATION** NYGÅRD 116

**The Impact of Ownership Structure on the Association between Firms' Social Responsibility and Tax Behaviour: Evidence from Developed Countries**

AHMED SARHAN, NORTHUMBRIA UNIVERSITY

**AUPS.08 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Jochen THEIS (UNIVERSITY OF SOUTHERN DENMARK)

**LOCATION** NYGÅRD 113

**The Impact of Extra-Billing and the Quality of the Auditor-Board Member Relationship on Client-Initiated Auditor Changes**

MARTIN SCHMIDT, ESCP - BUSINESS SCHOOL BERLIN; FRANCIS GODDARD, ESCP BUSINESS SCHOOL

**AUPS.08 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Jochen THEIS (UNIVERSITY OF SOUTHERN DENMARK)

**LOCATION** NYGÅRD 113

**WHO PAYS FOR THE POLICY INSTABILITY? CLIENT BARGAINING POWER AND AUDIT FEES**

ARPINE MAGHAKYAN, UNIVERSITY OF GLASGOW

**AUPS.08 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Jochen THEIS (UNIVERSITY OF SOUTHERN DENMARK)

**LOCATION** NYGÅRD 113

**Weathering the Weather: Does Extreme Weather Affect the Cost of an Audit?**

PAUL GRIFFIN, UNIVERSITY OF CALIFORNIA, DAVIS; MICHAEL GUO, BOSTON UNIVERSITY;  
ESTELLE SUN, BOSTON UNIVERSITY

**AUPS.09 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Olga BOGACHEK (FREE UNIVERSITY OF BOZEN)

**LOCATION** TROLLTOG (3. FL)

**The Value of Random Selection: Evidence from Financial Reporting Enforcement Investigations**

MARIUS GROS, NIEDERRHEIN UNIVERSITY OF APPLIED SCIENCES; MARTIN NIENHAUS,  
GOETHE-UNIVERSITY FRANKFURT; CHRISTOPHER OEHLER, GOETHE-UNIVERSITY FRANKFURT

**AUPS.09 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Olga BOGACHEK (FREE UNIVERSITY OF BOZEN)

**LOCATION** TROLLTOG (3. FL)

## **Unintended Consequences of Auditor Deficiencies' Public Disclosure**

MERT ERINC, BI NORWEGIAN BUSINESS SCHOOL

**AUPS.09 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Olga BOGACHEK (FREE UNIVERSITY OF BOZEN)

**LOCATION** TROLLTOG (3. FL)

### **Extended audit reporting and goodwill impairment quality: UK Evidence**

MOHAMED ELMAHGOUB ELMAHGOUB, UNIVERSITY OF SOUTHAMPTON; JULIA SMITH, UNIVERSITY OF STRATHCLYDE, STRATHCLYDE BUSINESS SCHOOL; AHMED ELAMER, BRUNEL BUSINESS SCHOOL, BRUNEL UNIVERSITY LONDON; TAREK ABDELFAHATTAH, UNIVERSITY OF PORTSMOUTH

**AURF.06 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Nicolas PAPPERT (TECHNICAL UNIVERSITY OF DARMSTADT)

**LOCATION** SVANE (3.FL)

### **Non-Audit Services and the Cost of Debt in Private Firms**

ANNE JENY-CAZAVAN, IESEG SCHOOL OF MANAGEMENT; VINCENT COMPAGNIE, IESEG SCHOOL OF MANAGEMENT; RAF ORENS, KU LEUVEN

**AURF.06 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Nicolas PAPPERT (TECHNICAL UNIVERSITY OF DARMSTADT)

**LOCATION** SVANE (3.FL)

### **Do Auditor Provided Non-Audit Services Improve Client Investment Efficiency?**

MARSHALL GEIGER, UNIVERSITY OF RICHMOND; TAEWOO KIM, CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO; BRANDON LEE, INDIANA UNIVERSITY NORTHWEST; DANIEL GYUNG PAIK, UNIVERSITY OF RICHMOND

**AURF.06 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Nicolas PAPPERT (TECHNICAL UNIVERSITY OF DARMSTADT)

**LOCATION** SVANE (3.FL)

**The impact of cash flows, employees and inventories on audit fees: The case of Germany**

AGGELOS ZOITSAS, ARISTOTELE UNIVERSITY OF THESSALONIKI; MARIA TSIPOURIDOU, ARISTOTLE UNIVERSITY OF THESSALONIKI; KONSTANTINOS KATRAKILIDIS, ARISTOTLE UNIVERSITY OF THESSALONIKI; CHARALAMPOS SPATHIS, ARISTOTLE UNIVERSITY OF THESSALONIKI

**AURF.06 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Nicolas PAPPERT (TECHNICAL UNIVERSITY OF DARMSTADT)

**LOCATION** SVANE (3.FL)

**What happened to audit fees during the coronavirus pandemic?**

OMAIMA HASSAN, ABERDEEN BUSINESS SCHOOL; XIN ZHANG, ROBERT GORDON UNIVERSITY

**AURF.06 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Nicolas PAPPERT (TECHNICAL UNIVERSITY OF DARMSTADT)

**LOCATION** SVANE (3.FL)

**TRANSPARENCY REPORTS AND THE BIG PICTURE FOR AUDIT PROFESSION IN THE REPUBLIC OF NORTH MACEDONIA**

ZORICA BOZHINOVSKA LAZAREVSKA, SS. CYRIL AND METHODIUS UNIVERSITY; TODOR TOCEV, SS. CYRIL AND METHODIUS UNIVERSITY IN SKOPJE, FACULTY OF ECONOMICS - SKOPJE; IVAN DIONISIJEV, SS. CYRIL AND METHODIUS UNIVERSITY IN SKOPJE, FACULTY OF ECONOMICS, SKOPJE; ATANA

**FAPS.07 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Rusha NANDY (NHH NORWEGIAN SCHOOL OF ECONOMICS)

**LOCATION** SULAMITTEN (1. FL)

### **Management Forecasting Behavior Following Public News Events**

GIL SADKA, UNIVERSITY OF TEXAS AT DALLAS; GURVINDER SANDHU, THE UNIVERSITY OF TEXAS AT DALLAS; KONDURU SIVARAMAKRISHNAN, RICE UNIVERSITY

**FAPS.07 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Rusha NANDY (NHH NORWEGIAN SCHOOL OF ECONOMICS)

**LOCATION** SULAMITTEN (1. FL)

### **Management Guidance and Monetary Policy Transmission in the Eurozone**

SINH THOI MAI, HANKEN SCHOOL OF ECONOMICS; MANSOOR AFZALI, HANKEN SCHOOL OF ECONOMICS; GONUL COLAK, HANKEN SCHOOL OF ECONOMICS; PAVEL SAVOR, HANKEN SCHOOL OF ECONOMICS

**FAPS.07 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Rusha NANDY (NHH NORWEGIAN SCHOOL OF ECONOMICS)

**LOCATION** SULAMITTEN (1. FL)

### **Communication Norms in Earnings Conference Calls: The Role of Indirect Questions**

ALEXANDER PAULUS, LMU MUNICH SCHOOL OF MANAGEMENT

**FAPS.08 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Marco ERRICO (ESADE BUSINESS SCHOOL)

**LOCATION** NYGÅRD 114

### **MiFID II and Its Unintended Effects on Media Coverage**

STEFFEN BANKAMP, GEORG-AUGUST-UNIVERSITÄT GÖTTINGEN

**FAPS.08 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Marco ERRICO (ESADE BUSINESS SCHOOL)

**LOCATION** NYGÅRD 114

**Do not judge a Firm by its Cover – Evidence on how media coverage affects analyst decisions to initiate coverage**

FLORIAN KNAEPLE, MAASTRICHT UNIVERSITY

**FAPS.08 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Marco ERRICO (ESADE BUSINESS SCHOOL)

**LOCATION** NYGÅRD 114

**The Role of Co-authorship in Analyst Rankings**

ANNITA FLOROU, BOCCONI UNIVERSITY; HAO LAN, UNIVERSITY OF ESSEX; MINGZHU WANG, KING'S COLLEGE LONDON

**FARF.06 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Tzachi ZACH (OHIO STATE UNIVERSITY)

**LOCATION** GLASSROMMET (1. FL)

**Do analyst forecasts predict firm value better than reported earnings? Evidence from seasoned equity offerings**

SYED HASSAN RAZA KAZMI, EM STRASBOURG; PASCAL DUMONTIER, PARIS DAUPHINE UNIVERSITY

**FARF.06 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Tzachi ZACH (OHIO STATE UNIVERSITY)

**LOCATION** GLASSROMMET (1. FL)

**Firm's External Growth Strategy and Capital Market Performance**

SEBASTIAN GASCHLER, UNIVERSITY OF ERLANGEN NUREMBERG; THOMAS FISCHER, FRIEDRICH-ALEXANDER-UNIVERSITY ERLANGEN-NUREMBERG

**FARF.06 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Tzachi ZACH (OHIO STATE UNIVERSITY)

**LOCATION** GLASSROMMET (1. FL)

**How timely do investors identify EPS-enhancing share repurchases? – Evidence from a daily disclosure regime**

ALICIA SCHOTT, GOETHE UNIVERSITY

**FARF.06 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Research Forum

**SESSION CHAIR** Tzachi ZACH (OHIO STATE UNIVERSITY)

**LOCATION** GLASSROMMET (1. FL)

**Balance Sheet Growth Anomaly in International Stock Markets: Implications of Real Investment and Accounting Distortions**

PANAGIOTIS ARTIKIS, UNIVERSITY OF PIRAEUS; LYDIA DIAMANTOPOULOU, UNIVERSITY OF PIRAEUS; GEORGIOS PAPANASTASOPOULOS, UNIVERSITY OF PIRAEUS; IOANNIS SORROS, UNIVERSITY OF PIRAEUS

**FARF.06 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Research Forum

**SESSION CHAIR** Tzachi ZACH (OHIO STATE UNIVERSITY)

**LOCATION** GLASSROMMET (1. FL)

**What Drives the Value of Analysts' Advice? The Role of Earnings and Growth Forecasts**

TZACHI ZACH, OHIO STATE UNIVERSITY; OHAD KADAN, WASHINGTON UNIVERSITY IN ST. LOUIS; LEONARDO MADUREIRA, CASE WESTERN RESERVE UNIVERSITY; RONG WANG, SINGAPORE MANAGEMENT UNIVERSITY

**FRPS.11 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Christof BEUSELINCK (IESEG SCHOOL OF MANAGEMENT)

**LOCATION** GJENDINE (0. FL)

**Accounting Conservatism and Financial Constraint**

DANIEL GYUNG PAIK, UNIVERSITY OF RICHMOND; BRANDON LEE, INDIANA UNIVERSITY NORTHWEST; TAEWOO KIM, CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO; BO MENG, UNIVERSITY OF RICHMOND

**FRPS.11 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Christof BEUSELINCK (IESEG SCHOOL OF MANAGEMENT)

**LOCATION** GJENDINE (0. FL)

**Disincentives to Exchange Customized Local GAAP for IFRS**

EMILY SHAFRON, TEXAS A&M UNIVERSITY; STEPHANI MASON, DEPAUL UNIVERSITY; HERITA AKAMAH, UNIVERSITY OF NEBRASKA

**FRPS.11 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Christof BEUSELINCK (IESEG SCHOOL OF MANAGEMENT)

**LOCATION** GJENDINE (0. FL)

**Does the Order of Claims to Assets on the Balance Sheet Reflect Equity Risk?**

KENNETH REICHEL, LOUISIANA STATE UNIVERSITY; XIAOYAN HU, UNIVERSITY OF OKLAHOMA; CATHY LIU, UNIVERSITY OF HOUSTON DOWNTOWN

**FRPSD.06 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Vasiliki ATHANASAKOU (SAINT MARY'S UNIVERSITY)

**LOCATION** KLOKKEKLANG (0. FL)

**The Unintended Consequences of Accounting-Based Regulation: Real Effects on European Football Players Transfer Market**

ANTONIO MARRA, BOCCONI; MASSIMILIANO BONACCHI, UNIVERSITY OF BOLZANO; RON SHALEV, ROTMAN - TORONTO; FABIO CIAPONI, UNIVERSITÀ DELL'AQUILA  
Discussant: Ulf BRUGGEMANN (HUMBOLDT UNIVERSITY OF BERLIN)

**FRPSD.06 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions with Discussant



**SESSION CHAIR** Vasiliki ATHANASAKOU (SAINT MARY'S UNIVERSITY)

**LOCATION** KLOKKEKLANG (0. FL)

**Counterpoised Disclosure: Evidence from the Biotechnology Industry**

LUMINITA ENACHE, CALGARY UNIVERSITY

Discussant: Robert STOUMBOS (COLUMBIA UNIVERSITY)

**FRPSD.07 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Gianfranco SICILIANO (CHINA EUROPE INTERNATIONAL BUSINESS SCHOOL)

**LOCATION** NYGÅRD 232

**Learning from Peers: Evidence from Disclosure of Consumer Complaints**

LYNN WANG, BOCCONI UNIVERSITY; YIWEI DOU, NEW YORK UNIVERSITY; MINGYI HUNG, HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY; GUOMAN SHE, UNIVERSITY OF HONG KONG

Discussant: Kevin MCMEEKING (BRUNEL UNIVERSITY)

**FRPSD.07 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Gianfranco SICILIANO (CHINA EUROPE INTERNATIONAL BUSINESS SCHOOL)

**LOCATION** NYGÅRD 232

**The strategic choice of peers in M&A valuations**

CLAUDIA IMPERATORE, BOCCONI UNIVERSITY; GABRIEL PUNDRICH, UNIVERSITY OF FLORIDA; RODRIGO VERDI, MIT SLOAN SCHOOL OF MANAGEMENT; BENJAMIN YOST, BOSTON COLLEGE

Discussant: Alexander LISS (UNIVERSITY OF PADERBORN)

**FRRF.08 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Shai LEVI (TEL AVIV UNIVERSITY)

**LOCATION** NYGÅRD 231

**Economic consequences of Solvency II disclosures**

CHRISTIAN FIEBERG, BREMEN UNIVERSITY; STEFAN VEITH, BREMEN UNIVERSITY OF APPLIED SCIENCES

**FRRF.08 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Shai LEVI (TEL AVIV UNIVERSITY)

**LOCATION** NYGÅRD 231

**Empirical Research on Banks' Risk Disclosure: Systematic Literature Review, Bibliometric Analysis and Future Research Agenda**

MICHAEL MIES, UNIVERSITY OF SIEGEN

**FRRF.08 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Shai LEVI (TEL AVIV UNIVERSITY)

**LOCATION** NYGÅRD 231

**Loan Loss Provisions and Earnings Management under IFRS 9: An International Evidence**

DANIEL TAYLOR, IAE CLERMONT-FERRAND; FRANCOIS AUBERT, CLERMONT AUVERGNE UNIVERSITY

**FRRF.08 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Shai LEVI (TEL AVIV UNIVERSITY)

**LOCATION** NYGÅRD 231

**IFRS 9 IMPLEMENTATION AND BANK RISK**

VINCENT TAWIAH, DUBLIN CITY UNIVERSITY; ANTHONY KYIU, UNIVERSITY OF DURHAM

**FRRF.08 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Shai LEVI (TEL AVIV UNIVERSITY)

**LOCATION** NYGÅRD 231

**Do Capital and Performance Covenants Protect Creditors?  
Bankruptcy Emergence**

**Evidence from**

MARIACHIARA BARZOTTO, UNIVERSITY OF BATH; ANDRE AROLDI FREITAS DE MOURA, FUCAPE BUSINESS SCHOOL; JAIRAJ GUPTA, UNIVERSITY OF YORK; SAMUEL TIRAS, KELLEY SCHOOL OF BUSINESS - INDIANA UNIVERSITY - INDIANAPOLIS

**FRRF.09 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Christian SOFILKANITSCH (PADERBORN UNIVERSITY)

**LOCATION** BEKKELOKKEN (0. FL)

**Strategy and earnings quality**

NIKOLAOS KARAMPINIS, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS; ORESTES VLISMAS, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS; APOSTOLOS BALLAS, ATHENS UNIVERSITY OF ECONOMICS & BUSINESS

**FRRF.09 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Christian SOFILKANITSCH (PADERBORN UNIVERSITY)

**LOCATION** BEKKELOKKEN (0. FL)

**Government Procurement and Financial Reporting Quality**

AKRAM KHALILOV, BI NORWEGIAN BUSINESS SCHOOL; TOBIAS WITTER

**FRRF.09 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Christian SOFILKANITSCH (PADERBORN UNIVERSITY)

**LOCATION** BEKKELOKKEN (0. FL)

**To Rely, or not to Rely? Sell-Side Financial Analysts and Low Earnings Quality**

INGOLF GUNTRAM KLOPPENBURG, UNIVERSITY OF TURKU; HANNU SCHADEWITZ, TURKU SCHOOL OF ECONOMICS, UNIVERSITY OF TURKU

**FRRF.09 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Christian SOFILKANITSCH (PADERBORN UNIVERSITY)

**LOCATION** BEKKELOKKEN (0. FL)

**Does Monetary Policy Spill Over into Financial Reporting? Evidence from the European Union**

SANJAY BISSESSUR, UNIVERSITY OF AMSTERDAM; ROBERTO VINCENZI, BOCCONI UNIVERSITY

**GVPSD.04 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** ACCOUNTING AND GOVERNANCE

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Silvina RUBIO (UNIVERSITY OF BRISTOL)

**LOCATION** BEKKEN (3. FL)

**The Dark Side of Organizational Identification: Voluntary CEO Turnover During Poor Firm Performance**

LUKAS BERGER, UNIVERSITY OF GOETTINGEN; YANNIK GEHRKE, UNIVERSITY OF GOETTINGEN; JAN CHRISTOPH HENNIG, UNIVERSITY OF GRONINGEN; MICHAEL WOLFF, UNIVERSITY OF GOETTINGEN

Discussant: Duy Tan DO (CARLOS III UNIVERSITY MADRID)

**GVPSD.04 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** ACCOUNTING AND GOVERNANCE

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Silvina RUBIO (UNIVERSITY OF BRISTOL)

**LOCATION** BEKKEN (3. FL)

**Shareholder voting and disclosure in M&As**

DUY TAN DO, CARLOS III UNIVERSITY MADRID

Discussant: Erica HARRIS (FLORIDA INTERNATIONAL UNIVERSITY)

**GVR.F.06 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** ACCOUNTING AND GOVERNANCE

**SESSION TYPE** Research Forum

**SESSION CHAIR** Sonila GKOROU (UNIVERSITY OF HERTFORDSHIRE)

**LOCATION** HARPEN (3. FL)

**Does Going Public Affect the CEO-Worker Pay Disparity? The Role of Board Characteristics**

SABRA KHAJEHNEJAD, KU LEUVEN; PETER FRII, UMEA UNIVERSITY; OSCAR STÅLNACKE, UMEA UNIVERSITY; AMIN SOFLA, KU LEUVEN

**GVR.F.06 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK ACCOUNTING AND GOVERNANCE**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Sonila GKOROU (UNIVERSITY OF HERTFORDSHIRE)

**LOCATION** HARPEN (3. FL)

**CEO Paycut and Earnings Management: The role of Non-Financial Performance Measures**

ADNAN SARFARAZ AFRIDI, UNIVERSITY OF GRONINGEN; VLAD-ANDREI PORUMB,  
UNIVERSITY OF MANCHESTER; PAULA VAN VEEN-DIRKS, UNIVERSITY OF GRONINGEN;  
YASEMIN ZENGİN-KARAİBRAHİMOĞLU, UNIVERSITY OF GRONINGEN

**GVR.F.06 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK ACCOUNTING AND GOVERNANCE**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Sonila GKOROU (UNIVERSITY OF HERTFORDSHIRE)

**LOCATION** HARPEN (3. FL)

**Granted and Applied Discretion in Clawing Back Performance-based Payments – Effects on Honesty in Reporting**

FABIAN MÜLLER, UNIVERSITY OF STUTTGART; BURKHARD PEDELL, UNIVERSITY OF  
STUTTGART; ANN TANK, UNIVERSITY OF GRONINGEN

**GVR.F.06 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK ACCOUNTING AND GOVERNANCE**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Sonila GKOROU (UNIVERSITY OF HERTFORDSHIRE)

**LOCATION** HARPEN (3. FL)

**Impact of Earnings Management on Abnormal Compensation of CEOs**

XIA LI, UNIVERSITY OF BIRMINGHAM; JAIRAJ GUPTA, UNIVERSITY OF YORK; ANDRÉ MOURA,  
FGV-EAESP; ZIWEN BU, UNIVERSITY OF BIRMINGHAM

**GVR.F.06 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK ACCOUNTING AND GOVERNANCE**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Sonila GKOROU (UNIVERSITY OF HERTFORDSHIRE)

**LOCATION** HARPEN (3. FL)

**International Diversification and Compensation Clawback Provisions**

TONY KANG, UNIVERSITY OF NEBRASKA-LINCOLN; SAM HAN, KOREA UNIVERSITY; JUNG JOO, UNIST

**ICRF.01 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** INTERDISCIPLINARY/CRITICAL

**SESSION TYPE** Research Forum

**SESSION CHAIR** Riccardo STACCHEZZINI (UNIVERSITY OF VERONA)

**LOCATION** BØYGEN (2. FL)

**Cognitive biases in accounting goodwill: a theoretical–empirical approach**

KLEBER OLIVEIRA, UNIVERSITY OF BRASILIA; PAULO ROBERTO LUSTOSA, UNIVERSITY OF BRASILIA; GERLANDO AUGUSTO LIMA, UNIVERSITY OF ILLINOIS URBANA-CHAMPAIGN

**ICRF.01 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** INTERDISCIPLINARY/CRITICAL

**SESSION TYPE** Research Forum

**SESSION CHAIR** Riccardo STACCHEZZINI (UNIVERSITY OF VERONA)

**LOCATION** BØYGEN (2. FL)

**The new French regulation 2020-01 on consolidated financial statements; an analysis and critical appraisal of contents and context.**

HÉLÈNE DE BRÉBISSE, IESEG SCHOOL OF MANAGEMENT; DAVID ALEXANDER, UNIVERSITY OF BIRMINGHAM

**ICRF.01 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** INTERDISCIPLINARY/CRITICAL

**SESSION TYPE** Research Forum

**SESSION CHAIR** Riccardo STACCHEZZINI (UNIVERSITY OF VERONA)

**LOCATION** BØYGEN (2. FL)

**BEYOND SELF-PRESENTATION: EXPOSITION, EXPECTATIONS, AND CHARACTERS IN CYBER RISKS DISCLOSURES**

MONIKA LADA, WARSAW SCHOOL OF ECONOMICS; ALINA KOZARKIEWICZ, AGH - UNIVERSITY OF SCIENCE AND TECHNOLOGY; AGNIESZKA KABALSKA, AGH UNIVERSITY OF SCIENCE AND TECHNOLOGY; JIM HASLAM, DURHAM UNIVERSITY

**ICRF.01 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** INTERDISCIPLINARY/CRITICAL

**SESSION TYPE** Research Forum

**SESSION CHAIR** Riccardo STACCHEZZINI (UNIVERSITY OF VERONA)

**LOCATION** BØYGEN (2. FL)

**The formation of institutional demands – A study of regulatory initiatives on financial robo-advising**

MAGNUS NORBERG, UPPSALA UNIVERSITY

**MAPS.09 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Sebastian FIRK (UNIVERSITY OF GRONINGEN)

**LOCATION** NYGÅRD 230

**Do Constraints Have to Be Constraining? A Textual Analysis of Constraints and Organizational Performance**

YAN MA, UNIVERSITY OF CALGARY; MARK ANDERSON, UNIVERSITY OF CALGARY; RAJIV BANKER, TEMPLE UNIVERSITY

**MAPS.09 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Sebastian FIRK (UNIVERSITY OF GRONINGEN)

**LOCATION** NYGÅRD 230

**Performance Measurement Systems and Function Managers: Implications for Organisational Learning and Performance**

MICHAEL FARRELL, UNIVERSITY COLLEGE CORK; BREDÁ SWEENEY, NATIONAL UNIVERSITY OF IRELAND, GALWAY

**MAPS.09 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Sebastian FIRK (UNIVERSITY OF GRONINGEN)

**LOCATION** NYGÅRD 230

**How Performance Management Systems Impact Employee Wellbeing and Behaviour: Insights From Recognition Theory**

GIANLUCA F. DELFINO, IE UNIVERSITY; BEREND VAN DER KOLK, VRIJE UNIVERSITEIT AMSTERDAM; DALE TWEEDIE

**MAPS.10 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Clemens LOFFLER (FH WIEN UNIVERSITY OF APPLIED SCIENCES OF WKW)

**LOCATION** NYGÅRD 228

**Quality effects of compensation- and non-compensation based controls for clinicians: An empirical study**

CHRISTIAN LUKAS, FRIEDRICH SCHILLER UNIVERSITY JENA; FABIAN DUTSCHKUS, FRIEDRICH SCHILLER UNIVERSITY JENA

**MAPS.10 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Clemens LOFFLER (FH WIEN UNIVERSITY OF APPLIED SCIENCES OF WKW)

**LOCATION** NYGÅRD 228

**An fMRI Investigation of the Neurocognitive Processing of Strategies and Measures**

PAUL BLACK, THE UNIVERSITY OF SOUTH CAROLINA; C. KIRWAN, BRIGHAM YOUNG UNIVERSITY; THOMAS MESERVY, BRIGHAM YOUNG UNIVERSITY; BILL TAYLER, BRIGHAM YOUNG UNIVERSITY; JEFFREY WILLIAMS, THE UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN

**MAPSD.06 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Cristiana PARISI (COPENHAGEN BUSINESS SCHOOL)

**LOCATION** NINA (3. FL)

**It's about time: Tracking system technologies and performance measurement**

MATT BAMBER, YORK UNIVERSITY / SCHULICH SCHOOL OF BUSINESS; PIER-LUC NAPPERT, LAVAL UNIVERSITY

Discussant: Jan PFISTER (TURKU SCHOOL OF ECONOMICS)

**MAPSD.06 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING



**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Cristiana PARISI (COPENHAGEN BUSINESS SCHOOL)

**LOCATION** NINA (3. FL)

**The Effect of Performance Measure Comparability and Discriminability on Measure Discontinuance**

JEONG-HOON HYUN, NEOMA BUSINESS SCHOOL

Discussant: Sebastian KUHN (LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH)

**MARF.06 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Supeni MAPUASARI (GADJAH MADA UNIVERSITY)

**LOCATION** HALLING (3. FL)

**Entrepreneurial orientation, firm performance, and the moderating role of management control systems: A conceptual model**

CHAFFIK BAKKALI, UNIVERSITY OF MONTPELLIER; JONATHAN MAURICE, TOULOUSE 1

CAPITOLE UNIVERSITY

**MARF.06 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Supeni MAPUASARI (GADJAH MADA UNIVERSITY)

**LOCATION** HALLING (3. FL)

**Accounting and emotional labor: a field study of an agile transformation**

NATHALIE REPENNING, WHU OTTO BEISHEIM SCHOOL OF MANAGEMENT; LUKAS LOEHLEIN,

WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT; UTZ SCHAEFFER, WHU - OTTO BEISHEIM

SCHOOL OF MANAGEMENT

**MARF.06 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Supeni MAPUASARI (GADJAH MADA UNIVERSITY)

**LOCATION** HALLING (3. FL)

**Reasons of corporate crises in SMEs – How do corporate crises arise in SMEs?**

TOBIAS BEIBL, MUNICH UNIVERSITY OF TECHNOLOGY

**PSNPRF.02 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK PUBLIC SECTOR ACCOUNTING & NOT-FOR-PROFIT ACCOUNTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Torbjorn TAGESSON (LINKOPING UNIVERSITY)

**LOCATION** BUKKEN (3. FL)

**Determinants of Auditor-provided Non-audit Services in the Nonprofit Setting**

YUHANG ZHU, KU LEUVEN; TOM VAN CANEGHEM, KU LEUVEN; INES SIMAC, KU LEUVEN

**PSNPRF.02 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK PUBLIC SECTOR ACCOUNTING & NOT-FOR-PROFIT ACCOUNTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Torbjorn TAGESSON (LINKOPING UNIVERSITY)

**LOCATION** BUKKEN (3. FL)

**The contribution of consolidated financial statements in renewing the relationship between public administration and citizens**

FRANCESCO BADIA, UNIVERSITY OF BARI; TIZIANA LANDI, UNIVERSITY OF SANNIO

**PSNPRF.02 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK PUBLIC SECTOR ACCOUNTING & NOT-FOR-PROFIT ACCOUNTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Torbjorn TAGESSON (LINKOPING UNIVERSITY)

**LOCATION** BUKKEN (3. FL)

**The Influence of Institutional Logics on the Conversion of Portuguese Public Sector Entities to an IPSAS-based System**

LUCIA RODRIGUES, UNIVERSITY OF MINHO; MARTA GUERREIRO, INSTITUTO POLITÉCNICO DE VIANA DO CASTELO; SUSANA SILVA, INSTITUTO POLITÉCNICO DO CÁVADO E DO AVE

**PSNPRF.02 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK PUBLIC SECTOR ACCOUNTING & NOT-FOR-PROFIT ACCOUNTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Torbjorn TAGESSON (LINKOPING UNIVERSITY)

**LOCATION** BUKKEN (3. FL)

**Public and Private Delivery Forms of Public Services: Neural Analysis of Citizens Perceptions**

EMILIO JOSE DE LA HIGUERA MOLINA, UNIVERSITY OF GRANADA; JOSÉ LUIS ZAFRA-GÓMEZ, UNIVERSITY OF GRANADA; LUIS ALBERTO CASADO ARANDA, UNIVERSIDAD DE GRANADA; JUAN SÁNCHEZ FERNÁNDEZ, UNIVERSITY OF GRANADA

**PSNPRF.02 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** PUBLIC SECTOR ACCOUNTING & NOT-FOR-PROFIT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Torbjorn TAGESSON (LINKOPING UNIVERSITY)

**LOCATION** BUKKEN (3. FL)

**Tackling Fraud through Social Control in the Charity Sector: A Stakeholder Perspective**

SAFFET ARAS UYGUR, ROYAL HOLLOWAY UNIVERSITY; CHRISTOPHER NAPIER, ROYAL HOLLOWAY UNIVERSITY OF LONDON

**SEEPS.06 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Ericka COSTA (UNIVERSITÀ DEGLI STUDI DI TRENTO)

**LOCATION** NYGÅRD 117

**Applications for Dialogic Accounting: Exploring Gen Z's Views**

ALESSANDRO GHIO, LAVAL UNIVERSITY; CHARLES CHO, SCHULICH SCHOOL OF BUSINESS, YORK UNIVERSITY; JOANNE SOPT, SAN FRANCISCO STATE UNIVERSITY

**SEEPS.06 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Ericka COSTA (UNIVERSITÀ DEGLI STUDI DI TRENTO)

**LOCATION** NYGÅRD 117

**Social movements, counter conduct and interstitial transformation: an exploration of the Degrowth movement in Finland**

OANA APOSTOL, TAMPERE UNIVERSITY; COLIN DEY, UNIVERSITY OF STIRLING

**SEERF.05 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Emma-Riikka MYLLYMÄKI (AALTO UNIVERSITY)

**LOCATION** NYGÅRD 118

**CSR Performance, Financial Reporting Frequency, and Information Loss: Evidence from eliminating mandatory quarterly financial reporting**

YUE LI, UNIVERSITY OF TORONTO; LISA GOH, THE HANG SENG UNIVERSITY OF HONG KONG;  
FENG TANG, UNIVERSITY OF MACAU

**SEERF.05 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Emma-Riikka MYLLYMÄKI (AALTO UNIVERSITY)

**LOCATION** NYGÅRD 118

**The Balanced Scorecard to align the CSR strategy: A systematic literature review**

MELINDA CHEHIMI, UNIVERSITY OF MONTPELLIER

**SEERF.05 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Emma-Riikka MYLLYMÄKI (AALTO UNIVERSITY)

**LOCATION** NYGÅRD 118

**Refinancing Risk and ESG Disclosure**

RAPHAEL TIETMEYER, HAMBURG UNIVERSITY; FRANK SCHIEMANN, UNIVERSITY OF  
HAMBURG; ANDREAS G. F. HOEPNER, SCHOOL OF BUSINESS-UNIVERSITY COLLEGE DUBLIN;  
FABIOLA SCHNEIDER, SMURFIT GRADUATE BUSINESS SCHOOL

**SEERF.05 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Emma-Riikka MYLLYMÄKI (AALTO UNIVERSITY)

**LOCATION** NYGÅRD 118

**Political orientation and mandatory CSR disclosure: A setting of politically connected German savings banks**

MARTEN VON DER HEIDE, GEORG-AUGUST UNIVERSITY OF GOETTINGEN

**SEERF.05 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Emma-Riikka MYLLYMÄKI (AALTO UNIVERSITY)

**LOCATION** NYGÅRD 118

**Are Firms Punished for being Socially and Environmentally Irresponsible?**

AHMED HASSAN AHMED, UNIVERSITY OF DUNDEE; YASSER ELIWA, LOUGHBOROUGH UNIVERSITY; YASEAN TAHAT, GULF UNIVERSITY FOR SCIENCE AND TECHNOLOGY; BRUCE BURTON, UNIVERSITY OF DUNDEE

**SEERF.06 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Svenja DUBE (FORDHAM UNIVERSITY)

**LOCATION** NYGÅRD 116

**Capital and Product Market Effects on CSR Investment Incentives**

MARTIN KLOSCHE, UNIVERSITY OF GRAZ; THERESA WITTEICH, UNIVERSITY OF GRAZ

**SEERF.06 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Svenja DUBE (FORDHAM UNIVERSITY)

**LOCATION** NYGÅRD 116

**How corporate governance influences in the materiality of non-financial information.**

**Empirical study in Latin American listed companies**

YULY MARCELA SEPULVEDA ALZATE, UNIVERSITY OF VALENCIA; MARIA GARCIA BENAOU, UNIVERSITY OF VALENCIA; MAURICIO GÓMEZ VILLEGAS, PROFESOR/UNIVERSIDAD NACIONAL DE COLOMBIA

**SEERF.06 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Svenja DUBE (FORDHAM UNIVERSITY)

**LOCATION** NYGÅRD 116

**Accounting for Sustainable Development Goal (SDGs): A real effects analysis of SDG 12**

**“Responsible consumption and production”**

ARIANNA PISCIELLA, UNIVERSITY OF LAUSANNE; GAIA MELLONI, HEC LAUSANNE UNIVERSITY OF LAUSANNE

**SEERF.06 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Svenja DUBE (FORDHAM UNIVERSITY)

**LOCATION** NYGÅRD 116

**Does Corporate Social Performance influence a firm's choice of product recall strategy?**

JOYCE VAN DER LAAN SMITH, UNIVERSITY OF RICHMOND; DANIEL GYUNG PAIK, UNIVERSITY OF RICHMOND; BRANDON LEE, INDIANA UNIVERSITY NORTHWEST

**TAXPS.04 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** TAXATION

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Arthur STENZEL (UNIVERSITY OF ST. GALLEN)

**LOCATION** NYGÅRD 115

**Stock Market Reactions to the Minimum Book Tax**

MAX PFLITSCH, UNIVERSITY OF COLOGNE; FABIO GAERTNER, UNIVERSITY OF WISCONSIN-MADISON; STACIE LAPLANTE, UNIVERSITY OF WISCONSIN-MADISON

**TAXPS.04 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** TAXATION

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Arthur STENZEL (UNIVERSITY OF ST. GALLEN)

**LOCATION** NYGÅRD 115

**Losses Never Sleep - The Effect of Tax Loss Offset on Stock Market Returns during Economic Crises**

REINALD KOCH, CATHOLIC UNIVERSITY OF EICHSTAETT-INGOLSTADT; SVEA HOLTMANN, UNIVERSITY OF EICHSTATT-INGOLSTADT; HENNING GIESE, PADERBORN UNIVERSITY

**TAXPS.04 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** TAXATION

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Arthur STENZEL (UNIVERSITY OF ST. GALLEN)

**LOCATION** NYGÅRD 115

**Tax complexity and tax department structure: The hidden cost of complex tax systems**

HENNING GIESE, PADERBORN UNIVERSITY; REINALD KOCH, CATHOLIC UNIVERSITY OF EICHSTAETT-INGOLSTADT; CAREN SURETH-SLOANE, UNIVERSITÄT PADERBORN

**TAXPSD.02 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** TAXATION

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Isabelle VERLEYEN (GHENT UNIVERSITY)

**LOCATION** SMÅTROLL (0. FL)

**Tax avoidance as an unintended consequence of environmental regulation: Evidence from the EU ETS**

VINCENT COMPAGNIE, IESEG SCHOOL OF MANAGEMENT; WOUTER TORSIN, HEC MANAGEMENT SCHOOL, UNIVERSITY OF LIÈGE; KRISTOF STRUYFS, KU LEUVEN  
Discussant: Wojciech STILLER (BERLIN SCHOOL OF ECONOMICS AND LAW)

**TAXPSD.02 4:00 PM-5:30 PM Thursday, 12 May 2022**

**TRACK** TAXATION

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Isabelle VERLEYEN (GHENT UNIVERSITY)

**LOCATION** SMÅTROLL (0. FL)

**Environmental Taxes and Corporate Investment**

KIRA LENA ZERWER, WHU OTTO BEISHEIM SCHOOL OF MANAGEMENT; MARTIN JACOB, WHU OTTO BEISHEIM SCHOOL OF MANAGEMENT  
Discussant: Panagiotis KARAVITIS (ADAM SMITH BUSINESS SCHOOL, UNIVERSITY OF GLASGOW)

**AUPS.05 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Christian FRIEDRICH (TECHNICAL UNIVERSITY OF DARMSTADT)

**LOCATION** NYGÅRD 113

**General Business Knowledge and Professional Skepticism**

SIMON DEKEYSER, KU LEUVEN; XIANJIE HE, SHANGHAI UNIVERSITY OF FINANCE AND ECONOMICS; TUSHENG XIAO, CENTRAL UNIVERSITY OF FINANCE AND ECONOMICS; LUO ZUO, CORNELL UNIVERSITY

**AUPS.05 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Christian FRIEDRICH (TECHNICAL UNIVERSITY OF DARMSTADT)

**LOCATION** NYGÅRD 113

**Large and New Clients in Auditors' Client Portfolios and Earnings Quality**

JENNI JAASKO, UNIVERSITY OF OULU; PETRI SAHLSTRÖM, UNIVERSITY OF OULU

**AUPS.05 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Christian FRIEDRICH (TECHNICAL UNIVERSITY OF DARMSTADT)

**LOCATION** NYGÅRD 113

**The important act of negative and positive informal day-to-day performance feedback in auditing: evidence from a cohort of early-career auditors.**

TOBIAS JOHANSSON-BERG, MALARDALEN UNIVERSITY; GUSTAV JOHED, STOCKHOLM BUSINESS SCHOOL; THOMAS CARRINGTON, STOCKHOLM UNIVERSITY

**AUPSD.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Elisabeth PLIETZSCH (BI NORWEGIAN BUSINESS SCHOOL)

**LOCATION** TROLLTOG (3. FL)

**Strategic Interrelations between Financial Reporting Bias and External Auditing under Endogenous Liability**

REINHARD SCHRANK, UNIVERSITY OF GRAZ

Discussant: Sebastian KRONENBERGER (UNIVERSITY OF MANNHEIM)

**AUPSD.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Elisabeth PLIETZSCH (BI NORWEGIAN BUSINESS SCHOOL)

**LOCATION** TROLLTOG (3. FL)

**Auditing effects of acquired intangibles**



ALEXANDER LISS, UNIVERSITY OF PADERBORN; JAN RIEPE, TUEBINGEN UNIVERSITY; SOENKE SIEVERS, UNIVERSITY OF PADERBORN  
Discussant: Maarten CORTEN (HASSELT UNIVERSITY)

**AURF.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Aasmund EILIFSEN (NHH NORWEGIAN SCHOOL OF ECONOMICS)

**LOCATION** SVANE (3.FL)

**Investor perceptions of third party engagement and unlimited liability as means to enhance audit quality: An experimental investigation**

CLAUS HOLM, AARHUS UNIVERSITY; REINER QUICK, DARMSTADT TECHNICAL UNIVERSITY;  
ROGER MEUWISSEN, MAASTRICHT UNIVERSITY

**AURF.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Aasmund EILIFSEN (NHH NORWEGIAN SCHOOL OF ECONOMICS)

**LOCATION** SVANE (3.FL)

**Alternative truths and professional skepticism – Auditors’ perceptions of alternative performance measures**

ANTTI RAUTIAINEN, UNIVERSITY OF JYVASKYLA, JSBE, FINLAND ; JANI SAASTAMOINEN,  
UNIVERSITY OF EASTERN FINLAND; KATI PAJUNEN, UNIVERSITY OF JYVÄSKYLÄ

**AURF.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Aasmund EILIFSEN (NHH NORWEGIAN SCHOOL OF ECONOMICS)

**LOCATION** SVANE (3.FL)

**How Nudges May Promote Professional Skepticism in Audit ?**

PRINCE SACKY TEYE, UNIVERSITE LYON 3

**AURF.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Aasmund EILIFSEN (NHH NORWEGIAN SCHOOL OF ECONOMICS)

**LOCATION** SVANE (3.FL)

**Gender differences in the auditing stereotype and their influence on the intention to enter the profession**

MIREN EDURNE ALDAZABAL, UNIVERSITY OF THE BASQUE COUNTRY; MARCELA ESPINOSA-PIKE, UNIVERSITY OF THE BASQUE COUNTRY; JOSUNE AMONDARAIN, UNIVERSITY OF THE BASQUE COUNTRY

**AURF.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Aasmund EILIFSEN (NHH NORWEGIAN SCHOOL OF ECONOMICS)

**LOCATION** SVANE (3.FL)

**How CEO/CFO Characteristics Affect Audit Quality: Findings and Future Directions.**

ABEER ALSULAMI, UNIVERSITY OF SOUTHAMPTON; ALAA ZALATA, SOUTHAMPTON UNIVERSITY; JOHN MALAGILA, UNIVERSITY OF SOUTHAMPTON

**EDRF.01 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** ACCOUNTING EDUCATION

**SESSION TYPE** Research Forum

**SESSION CHAIR** Evelien OPDECAM (GHENT UNIVERSITY)

**LOCATION** NYGÅRD 231

**Developing Accountants for an Age of Disruption: A Structured Literature Review of Accounting and its Education**

NICK MCGUIGAN, MONASH UNIVERSITY; ANDRZEJ CEGLOWSKI, MONASH UNIVERSITY; DAVID TEH, MONASH UNIVERSITY

**EDRF.01 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** ACCOUNTING EDUCATION

**SESSION TYPE** Research Forum

**SESSION CHAIR** Evelien OPDECAM (GHENT UNIVERSITY)

**LOCATION** NYGÅRD 231

**The Voluntary Use of Online Formative Assessments: The Effect on Self-Efficacy and Test Anxiety**

EVA BLONDEEL, GHENT UNIVERSITY; PATRICIA EVERAERT, GHENT UNIVERSITY; EVELIEN OPDECAM, GHENT UNIVERSITY

**EDRF.01 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** ACCOUNTING EDUCATION

**SESSION TYPE** Research Forum

**SESSION CHAIR** Evelien OPDECAM (GHENT UNIVERSITY)

**LOCATION** NYGÅRD 231

**Capture agent in higher business-economics education**

SEFANIE DE JONGE, GHENT UNIVERSITY; EVELIEN OPDECAM, GHENT UNIVERSITY

**EDRF.01 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** ACCOUNTING EDUCATION

**SESSION TYPE** Research Forum

**SESSION CHAIR** Evelien OPDECAM (GHENT UNIVERSITY)

**LOCATION** NYGÅRD 231

**COVID-19 Effects on the Association Between Attendance, Pass Speed, and Student Performance in Accounting Master Program**

TATIANA MAZZA, UNIVERSITY OF PARMA; STEFANO AZZALI, UNIVERSITY OF PARMA;  
VERONICA TIBILETTI, UNIVERSITÀ DI PARMA

**FAPS.01 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Maria T. TASCON (UNIVERSIDAD DE LEON)

**LOCATION** SULAMITTEN (1. FL)

**Where Did All the Cash Come From? The Market Value of Cash Holdings from Related-Party Sales**

SUN-MOON JUNG, SEOUL NATIONAL UNIVERSITY; TAEJIN JUNG, IE UNIVERSITY; NATALIE KIM, IE UNIVERSITY; SOHEE PARK, SEOUL NATIONAL UNIVERSITY

**FAPS.01 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Maria T. TASCON (UNIVERSIDAD DE LEON)

**LOCATION** SULAMITTEN (1. FL)

**Non-operating risk and cash holdings: Evidence from pension risk**

KHADIJA ALMAGHRABI, KING ABDULAAZIZ UNIVERSITY

**FAPS.01 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Maria T. TASCON (UNIVERSIDAD DE LEON)

**LOCATION** SULAMITTEN (1. FL)

**Do Contraction Options Alleviate Stock Price Crash Risk?**

TUAN QUOC HO, UNIVERSITY OF BRISTOL; YANG LI, UNIVERSITY OF BRISTOL; FANGMING XU, UNIVERSITY OF BRISTOL

**FAPS.02 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Michael KISSER (BI NORWEGIAN BUSINESS SCHOOL)

**LOCATION** NYGÅRD 114

**Country-level accounting enforcement and IPO underpricing**

FLORIAN ALEXANDER DREYER, FREIE UNIVERSITÄT BERLIN; JOCHEN BIGUS, FREE UNIVERSITY OF BERLIN

**FAPS.02 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Michael KISSER (BI NORWEGIAN BUSINESS SCHOOL)

**LOCATION** NYGÅRD 114

**The Emergence of Racial Sympathy: Evidence from the Stock Market Reaction to anti-Asian Sentiment during COVID-19**

DEVIN SHANTHIKUMAR, UNIVERSITY OF CALIFORNIA AT IRVINE; SAIPRYA KAMATH, LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCES; ANKITA MARWAHA, INDIAN SCHOOL OF BUSINESS

**FARF.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Research Forum

**SESSION CHAIR** Kenth SKOGSVIK (STOCKHOLM SCHOOL OF ECONOMICS)

**LOCATION** GLASSROMMET (1. FL)

**The Value Relevance of Patent Portfolio Characteristics and Accounting Information under IFRS: Complements or Substitutes?**

LARS VAN CUTSEM, KU LEUVEN; SIMON DEKEYSER, KU LEUVEN; MARLEEN WILLEKENS, KU LEUVEN

**FARF.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Research Forum

**SESSION CHAIR** Kenth SKOGSVIK (STOCKHOLM SCHOOL OF ECONOMICS)

**LOCATION** GLASSROMMET (1. FL)

**Sensitivity of Event Study Designs of Value Relevance of Financial Restatements**

CHRISTIAN TISCHER, ILMENAU UNIVERSITY OF TECHNOLOGY; MICHAEL GRÜNING, ILMENAU UNIVERSITY OF TECHNOLOGY

**FARF.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Research Forum

**SESSION CHAIR** Kenth SKOGSVIK (STOCKHOLM SCHOOL OF ECONOMICS)

**LOCATION** GLASSROMMET (1. FL)

**Do corporate pension decisions affect rivals? Evidence from DB plan freezes**

MICHAEL AXENROD, NHH NORWEGIAN SCHOOL OF ECONOMICS

**FARF.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Research Forum

**SESSION CHAIR** Kenth SKOGSVIK (STOCKHOLM SCHOOL OF ECONOMICS)

**LOCATION** GLASSROMMET (1. FL)

**Management's Discretionary Assessments of Goodwill Impairments— Evidence from STOXX Europe 600**

FRODE KJÆRLAND, NORWEGIAN UNIVERSITY OF SCIENCE AND TECHNOLOGY; ARE OUST, NORWEGIAN UNIVERSITY OF SCIENCE AND TECHNOLOGY; KRISTIAN FORBORD, NORWEGIAN UNIVERSITY OF SCIENCE AND TECHNOLOGY; HÅKON STEPHANI, NORWEGIAN UNIVERSITY OF SCIENCE AND TECHNOLOGY

**FRPS.05 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Dennis SUNDVIK (HANKEN SCHOOL OF ECONOMICS)

**LOCATION** GJENDINE (0. FL)

**Workforce Diversity and Financial Statement Readability**

YI WANG, AUSTRALIAN NATIONAL UNIVERSITY; LEYE LI, UNSW AUSTRALIA; LOUISE YI LU, AUSTRALIAN NATIONAL UNIVERSITY; YANGXIN YU, CITY UNIVERSITY OF HONG KONG

**FRPS.05 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Dennis SUNDVIK (HANKEN SCHOOL OF ECONOMICS)

**LOCATION** GJENDINE (0. FL)

**The Impact of Physical Working Environment on Corporate Disclosure Quality**

RUI HUANG, AUSTRALIAN NATIONAL UNIVERSITY; LOUISE YI LU, AUSTRALIAN NATIONAL UNIVERSITY; RENCHENG WANG, SINGAPORE MANAGEMENT UNIVERSITY; LEYE LI, UNSW AUSTRALIA

**FRPS.05 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Dennis SUNDVIK (HANKEN SCHOOL OF ECONOMICS)

**LOCATION** GJENDINE (0. FL)

**Audit Committee Diversity and the Asymmetric Timeliness of Earnings**

ELISABETH DEDMAN, EDGE HILL UNIVERSITY; ANDREW STARK, MANCHESTER BUSINESS SCHOOL; TAREK METWALLY, NOTTINGHAM UNIVERSITY BUSINESS SCHOOL

**FRPS.06 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Ruby BROWNEN-TRINH (UNIVERSITY OF BRISTOL)

**LOCATION** NYGÅRD 232

**The real consequences of classification shifting: Evidence from the efficiency of corporate investment**

SERAINA ANAGNOSTOPOULOU, UNIVERSITY OF PIRAEUS; KAMRAN MALIKOV, UNIVERSITY OF ESSEX

**FRPS.06 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Ruby BROWNEN-TRINH (UNIVERSITY OF BRISTOL)

**LOCATION** NYGÅRD 232

**Simultaneous Information Releases and Capital Market Feedback**

MUSTAFA AHÇI, TILBURG UNIVERSITY; TIM MARTENS, CASS BUSINESS SCHOOL; CHRISTOPH SEXTROH, TILBURG UNIVERSITY

**FRPS.06 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Ruby BROWNEN-TRINH (UNIVERSITY OF BRISTOL)

**LOCATION** NYGÅRD 232

**Does the story matter? Putting financial statement numbers into context using XBRL data**

ELISA CASI, NHH NORWEGIAN SCHOOL OF ECONOMICS; CARLY BURD, BOSTON UNIVERSITY; PETRO LISOWSKY, BOSTON UNIVERSITY

**FRPSD.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Argyro PANARETOU (LANCASTER UNIVERSITY)

**LOCATION** KLOKKEKLING (0. FL)

**Accounting Classification and Equity Investors' Perception of Hybrid Financial Instruments**

TOBIAS BORNEMANN, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS; KAROLINE ELS, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS; ZOLTAN NOVOTNY-FARKAS, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

Discussant: Holger DASKE (UNIVERSITY OF MANNHEIM)

**FRPSD.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions with Discussant  
**SESSION CHAIR** Argyro PANARETOU (LANCASTER UNIVERSITY)  
**LOCATION** KLOKKEKLANG (0. FL)

**The Effects of ASC 606 on Revenue Recognition**

WAQAR ALI, INSEAD; AYUNG TSENG, GEORGETOWN UNIVERSITY  
Discussant: Paul GRIFFIN (UNIVERSITY OF CALIFORNIA, DAVIS)

**FRRF.04 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Loreta RAPUSHI (BI NORWEGIAN SCHOOL OF MANAGEMENT)

**LOCATION** BEKKELOKKEN (0. FL)

**Public Scrutiny and Earnings Management**

SILU WANG, AUSTRALIAN NATIONAL UNIVERSITY; STANLEY CHOI, AUSTRALIAN NATIONAL UNIVERSITY

**FRRF.04 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Loreta RAPUSHI (BI NORWEGIAN SCHOOL OF MANAGEMENT)

**LOCATION** BEKKELOKKEN (0. FL)

**Comparability of Misstated, Restated, and Non-Misstated Financial Statements**

CHIA-LING CHAO, NATIONAL CHUNG CHENG UNIVERSITY; WUCHUN CHI, NATIONAL CHENGCHI UNIVERSITY; QIAN YI WANG, NATIONAL CHENGCHI UNIVERSITY

**FRRF.04 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Loreta RAPUSHI (BI NORWEGIAN SCHOOL OF MANAGEMENT)

**LOCATION** BEKKELOKKEN (0. FL)

**The Effects of the Largest Shareholders, the Foreign Investors, and the Auditors on the Conditional Conservative Fair Value Measurement: Korean Evidence**

HYUK SHAWN, KEIMYUNG UNIVERSITY; TAE-YOUNG PAIK, SUNGKYUNKWAN UNIVERSITY; SOON-KYUNG KANG, KEIMYUNG UNIVERSITY



**FRRF.04 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Loreta RAPUSHI (BI NORWEGIAN SCHOOL OF MANAGEMENT)

**LOCATION** BEKKELOKKEN (0. FL)

**The Impacts of IFRS 16 on the Credit Risk Relevance of Lease Liabilities in Korea**

JEONG-MO KIM, PUSAN NATIONAL UNIVERSITY; JONG-SEO CHOI, PUSAN NATIONAL UNIVERSITY

**FRRF.04 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Loreta RAPUSHI (BI NORWEGIAN SCHOOL OF MANAGEMENT)

**LOCATION** BEKKELOKKEN (0. FL)

**The Real Effects of SFAS-86 on Corporate Innovation**

SYEDA NUSRAT HAIDER, AUSTRALIAN NATIONAL UNIVERSITY; HAI WU, AUSTRALIAN NATIONAL UNIVERSITY

**GVPSD.01 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK ACCOUNTING AND GOVERNANCE**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Greg SHAILER (THE AUSTRALIAN NATIONAL UNIVERSITY)

**LOCATION** BEKKEN (3. FL)

**The Real Effects of High-Frequency Trading: The Impact through External Governance**

GEORGIOS KOSTOGLU, UNIVERSITY OF CYPRUS; ANDREAS CHARITOU, UNIVERSITY OF CYPRUS; IRENE KARAMANOU, UNIVERSITY OF CYPRUS; MARIOS PANAYIDES, UNIVERSITY OF CYPRUS

Discussant: Vincent TAWIAH (DUBLIN CITY UNIVERSITY)

**GVPSD.01 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK ACCOUNTING AND GOVERNANCE**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Greg SHAILER (THE AUSTRALIAN NATIONAL UNIVERSITY)

**LOCATION** BEKKEN (3. FL)

**Do Index Investors Impact Investee Firms' Disclosure Aggregation?**

LINDA MYERS, UNIVERSITY OF TENNESSEE AT KNOXVILLE; SIMONE TRAINI, NHH NORWEGIAN SCHOOL OF ECONOMICS; GEORGIOS VOULGARIS, UNIVERSITY OF MANCHESTER

Discussant: Silvina RUBIO (UNIVERSITY OF BRISTOL)

**GVR.F.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** ACCOUNTING AND GOVERNANCE

**SESSION TYPE** Research Forum

**SESSION CHAIR** Elisabetta MAFROLLA (UNIVERSITY OF FOGGIA)

**LOCATION** HARPEN (3. FL)

**Corporate managerial ability, social network and bank debt contract**

TINGTING LIU, XI'AN JIAOTONG UNIVERSITY; JUNRUI ZHANG, XI'AN JIAOTONG UNIVERSITY;  
YANLIN WEI, XI'AN JIAOTONG UNIVERSITY

**GVR.F.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** ACCOUNTING AND GOVERNANCE

**SESSION TYPE** Research Forum

**SESSION CHAIR** Elisabetta MAFROLLA (UNIVERSITY OF FOGGIA)

**LOCATION** HARPEN (3. FL)

**The Impact of CEO Succession on Risk-Taking and Performance: Evidence from German Savings Banks**

JANINA MATERN, UNIVERSITY OF HAGEN; KLAUS DERFUSS, UNIVERSITY OF HAGEN

**GVR.F.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** ACCOUNTING AND GOVERNANCE

**SESSION TYPE** Research Forum

**SESSION CHAIR** Elisabetta MAFROLLA (UNIVERSITY OF FOGGIA)

**LOCATION** HARPEN (3. FL)

**Do Firms Dynamically Adjust Compensation Over Economic Cycles?**

AVINASH ARYA, WILLIAM PATERSON UNIVERSITY; NEERAV NAGAR, INDIAN INSTITUTE OF MANAGEMENT AHMEDABAD

**GVR.F.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** ACCOUNTING AND GOVERNANCE

**SESSION TYPE** Research Forum

**SESSION CHAIR** Elisabetta MAFROLLA (UNIVERSITY OF FOGGIA)

**LOCATION** HARPEN (3. FL)

**Target CEO Retention and Earnings Management before Friendly Takeover**

CEDRIC SPADETTI, UNIVERSITY OF FRIBOURG; FRANCK MISSONIER-PIERA, UNIVERSITY OF FRIBOURG

**ICPSD.01 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** INTERDISCIPLINARY/CRITICAL

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Bino CATASUS (STOCKHOLM UNIVERSITY)

**LOCATION** BØYGEN (2. FL)

**Digitized Control as Residue: The Case of Dashboarding**

MARC FELDMANN, WHU – OTTO BEISHEIM SCHOOL OF MANAGEMENT; LUKAS LOEHLEIN, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT; UTZ SCHAEFFER, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT; THOMAS AHRENS, UNITED ARAB EMIRATES UNIVERSITY  
Discussant: Kari LUKKA (UNIVERSITY OF TURKU)

**ICPSD.01 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** INTERDISCIPLINARY/CRITICAL

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Bino CATASUS (STOCKHOLM UNIVERSITY)

**LOCATION** BØYGEN (2. FL)

**Exploring the Impact of Technology Dominance on Audit Professionalism Through Data Analytic-Driven Audits**

JARED KOREFF, TRINITY UNIVERSITY; LISA KARASIEWICZ BAUDOT, UNIVERSITY OF CENTRAL FLORIDA; STEVE SUTTON, NHH NORWEGIAN SCHOOL OF ECONOMICS  
Discussant: Lukas LOEHLEIN (WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT)

**MAPS.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Ann TANK (UNIVERSITY OF GRONINGEN)

**LOCATION** NYGÅRD 230

**Leading by Example and the Delegation of Contracting Rights**

CLEMENS LOFFLER, FH WIEN UNIVERSITY OF APPLIED SCIENCES OF WKW; THOMAS BAUER, UNIVERSITY OF VIENNA

**MAPS.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK MANAGEMENT ACCOUNTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Ann TANK (UNIVERSITY OF GRONINGEN)

**LOCATION** NYGÅRD 230

**The effect of career concerns on team assignment**

KONSTANTIN FLASSAK, LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH; CHRISTIAN HOFMANN, LMU MUNICH

**MAPS.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK MANAGEMENT ACCOUNTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Ann TANK (UNIVERSITY OF GRONINGEN)

**LOCATION** NYGÅRD 230

**Balanced scorecards: a relational contract approach**

TROND E. OLSEN, NHH NORWEGIAN SCHOOL OF ECONOMICS; OLA KVALØY, UNIVERSITY OF STAVANGER BUSINESS SCHOOL

**MAPS.04 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK MANAGEMENT ACCOUNTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Christian LUKAS (FRIEDRICH SCHILLER UNIVERSITY JENA)

**LOCATION** NYGÅRD 228

**Participative Budgeting and Manager's Discretionary Budget Slack: The Role of Budget Commitment, Procedural Fairness, and Incentives**

LUCIA BELLORA-BIENENGRAEBER, UNIVERSITY OF GRONINGEN; ROLAND SPEKLÉ, NYENRODE BUSINESS UNIVERSITY; PAULA VAN VEEN-DIRKS, UNIVERSITY OF GRONINGEN

**MAPS.04 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK MANAGEMENT ACCOUNTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Christian LUKAS (FRIEDRICH SCHILLER UNIVERSITY JENA)

**LOCATION** NYGÅRD 228

**Transparency and biases in subjective performance evaluation**

JAN BOUWENS, UNIVERSITY OF AMSTERDAM; CHRISTIAN HOFMANN, LMU MUNICH;  
CHRISTOPHER LECHNER, LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH

**MAPSD.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Ute VANINI (KIEL UNIVERSITY OF APPLIED SCIENCE)

**LOCATION** NINA (3. FL)

**Constructing Management Accounting in the Former Soviet Bloc**

SHAHZAD UDDIN, UNIVERSITY OF ESSEX; JAROSLAV WAGNER, UNIVERSITY OF ECONOMICS  
PRAGUE; PETR PETERA, UNIVERSITY OF ECONOMICS PRAGUE; BORIS POPESKO, TOMAS BATA  
UNIVERSITY IN ZLIN; DANTURE WICKRAMASINGHE, UNIVERSITY OF GLASGOW

Discussant: Silvana REVELLINO (UNIVERSITY OF SALERNO)

**MAPSD.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Ute VANINI (KIEL UNIVERSITY OF APPLIED SCIENCE)

**LOCATION** NINA (3. FL)

**“For my mother... for the money.” Value pluralism, strategic visibility, and instrumental  
hybridity: Insights from a social enterprise**

AZIZA LAGUECIR, IÉSEG SCHOOL OF MANAGEMENT

Discussant: Christian ANDVIK (BI NORWEGIAN BUSINESS SCHOOL)

**MARF.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Teemu MALMI (AALTO UNIVERSITY SCHOOL OF BUSINESS)

**LOCATION** HALLING (3. FL)

**Narcissism and Escalation of Commitment Bias to a Failing Project**

SUPENI MAPUASARI, GADJAH MADA UNIVERSITY; MAHFUD SHOLIHIN, GADJAH MADA  
UNIVERSITY; SLAMET SUGIRI, GADJAH MADA UNIVERSITY; WURI HANDAYANI, GADJAH  
MADA UNIVERSITY

**MARF.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Teemu MALMI (AALTO UNIVERSITY SCHOOL OF BUSINESS)

**LOCATION** HALLING (3. FL)

**The Relation between Anti-hedging Policy and Relative Performance Evaluation**

MINAH LEE, KOREA UNIVERSITY; JINBAE KIM, KOREA UNIVERSITY

**MARF.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Teemu MALMI (AALTO UNIVERSITY SCHOOL OF BUSINESS)

**LOCATION** HALLING (3. FL)

**Investment intensity and asymmetric cost behavior**

HENRIK HOGLUND, HANKEN SCHOOL OF ECONOMICS; DENNIS SUNDBVIK, HANKEN SCHOOL OF ECONOMICS; JESPER HAGA, HANKEN SCHOOL OF ECONOMICS

**MARF.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Teemu MALMI (AALTO UNIVERSITY SCHOOL OF BUSINESS)

**LOCATION** HALLING (3. FL)

**Is the Cost Structure Always Indicative of Operating Risk?**

GIANLUCA F. DELFINO, IE UNIVERSITY

**PSNPPSD.01 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** PUBLIC SECTOR ACCOUNTING & NOT-FOR-PROFIT ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Gemma PÉREZ-LÓPEZ (UNIVERSITY OF GRANADA)

**LOCATION** BUKKEN (3. FL)

**Determinants and consequences of financial transparency: An empirical study based on Belgian nonprofits**

CHENLIN GUO, KU LEUVEN; ANNE-MIE REHEUL, KU LEUVEN; TOM VAN CANEGHEM, KU LEUVEN

Discussant: Giulia REDIGOLO (ESADE BUSINESS SCHOOL)

**PSNPPSD.01 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** PUBLIC SECTOR ACCOUNTING & NOT-FOR-PROFIT ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Gemma PÉREZ-LÓPEZ (UNIVERSITY OF GRANADA)

**LOCATION** BUKKEN (3. FL)

**Do institutional donors value social media activity and engagement? Empirical evidence on Italian non-profit grantees**

GIULIA REDIGOLO, ESADE BUSINESS SCHOOL; ANNA ALEXANDER, UNIVERSITY OF PADOVA;  
SILVIA PILONATO, UNIVERSITY OF BERGAMO

Discussant: Francisco BASTIDA (PRINCE SULTAN UNIVERSITY)

**SEEPS.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Marco BELLUCCI (UNIVERSITY OF FLORENCE)

**LOCATION** NYGÅRD 117

**Does Climate Risk Shape Firms' Accounting Conservatism?**

RONG DING, NEOMA BUSINESS SCHOOL; MINGZHI LIU, UNIVERSITY OF MANITOBA; ZHENYU WU, UNIVERSITY OF MANITOBA; TINGTING WANG, UNIVERSITY OF MANITOBA

**SEEPS.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Marco BELLUCCI (UNIVERSITY OF FLORENCE)

**LOCATION** NYGÅRD 117

**Does Greenwashing Pay Off? An Investigation to the Relationship between Environmental Decoupling and Cost of Debt**

NAZIM HUSSAIN, UNIVERSITY OF GRONINGEN; SHUO WANG, UNIVERSITY OF EDINBURGH;  
CHENG ZENG, UNIVERSITY OF MANCHESTER

**SEEPSD.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Teresa EUGENIO (SCHOOL OF TECHNOLOGY AND MANAGEMENT,  
POLYTECHNIC OF LEIRIA)

**LOCATION** SMÅTROLL (0. FL)

**Under Pressue? The link between mandatory climate reporting and firms' carbon performance**

THOMAS PIOCH, HAMBURG UNIVERSITY; FRANK SCHIEMANN, UNIVERSITY OF HAMBURG;  
TOBIAS BAUCKLOH, UNIVERSITY KASSEL; CHRISTIAN KLEIN, UNIVERSITY KASSEL  
Discussant: Jason CHEN (CENTRAL CONNECTICUT STATE UNIVERSITY)

**SEEPSD.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Teresa EUGENIO (SCHOOL OF TECHNOLOGY AND MANAGEMENT,  
POLYTECHNIC OF LEIRIA)

**LOCATION** SMÅTROLL (0. FL)

**Why do Institutional Investors Request Information on CO2 emissions?**

IGOR KADACH, IESE; GAIZKA ORMAZABAL, IESE; SHIRA COHEN, SAN DIEGO STATE  
UNIVERSITY

Discussant: Nicolas GAMBETTA (UNIVERSIDAD ORT URUGUAY)

**SEERF.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Chaoyuan SHE (UNIVERSITY OF ESSEX)

**LOCATION** NYGÅRD 118

**Unveiling images of Covid-19 in non-financial reports: A Multimodal analysis**

SARAH RUSSO, UNIVERSITY OF PISA; ELENA GIOVANNONI, ROYAL HOLLOWAY UNIVERSITY  
OF LONDON; PASQUALE RUGGIERO, UNIVERSITY OF SIENA AND BRIGHTON BUSINESS  
SCHOOL

**SEERF.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Chaoyuan SHE (UNIVERSITY OF ESSEX)

**LOCATION** NYGÅRD 118

**Transaction Level Integration for Integrated Reporting: Evidence from Performance  
Simulation on Multi-Entry Accounting**

PIOTR STASZKIEWICZ, WARSAW SCHOOL OF ECONOMICS

**SEERF.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum



**SESSION CHAIR** Chaoyuan SHE (UNIVERSITY OF ESSEX)

**LOCATION** NYGÅRD 118

**The Implications of CSR Fulfillment on Firm Value: Evidence from Taiwan**

CHEN-HUI WU, NATIONAL CHUNG CHENG UNIVERSITY; THI-KIM-TUYEN NGUYEN, NATIONAL CHUNG CHENG UNIVERSITY

**SEERF.03 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Chaoyuan SHE (UNIVERSITY OF ESSEX)

**LOCATION** NYGÅRD 118

**The Impact of Managerial Compensation Plan on the Sustainability Reporting: Mediating Role of Corporate Governance**

ANDRONIKI TRIANTAFYLLI, QUEEN MARY, UNIVERSITY OF LONDON; PARVATHY VIJAYAKUMAR, QUEEN MARY UNIVERSITY OF LONDON

**TAXPS.01 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** TAXATION

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Barbara STAGE (WHU OTTO BEISHEIM SCHOOL OF MANAGEMENT)

**LOCATION** NYGÅRD 115

**The effect of limited tax loss carryforwards on corporate investment**

LISA HILLMANN, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT; MARTIN JACOB, WHU OTTO BEISHEIM SCHOOL OF MANAGEMENT

**TAXPS.01 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK** TAXATION

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Barbara STAGE (WHU OTTO BEISHEIM SCHOOL OF MANAGEMENT)

**LOCATION** NYGÅRD 115

**Anti-Tax Loss Trafficking Rules and the Acquisition of Loss-Carrying Firms**

REBECCA HOEHL, GOETTINGEN UNIVERSITY

**TAXPS.01 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Barbara STAGE (WHU OTTO BEISHEIM SCHOOL OF MANAGEMENT)

**LOCATION** NYGÅRD 115

**Tax Loss Carryforward Disclosure**

VANESSA FLAGMEIER, UNIVERSITY OF PASSAU; JENS MUELLER, PADERBORN UNIVERSITY

**TAXRF.02 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Anna BIALEK-JAWORSKA (UNIVERSITY OF WARSAW FACULTY OF ECONOMIC SCIENCES)

**LOCATION** NYGÅRD 116

**The splitting of corporate taxes in Germany and the formulaic profit distribution of a CCCTB - Comparison of objectives and design –**

SANDRA MULLER-THOMCZIK, UNIVERSITY OF HAGEN; LUKAS REITER, FERNUNIVERSITÄT HAGEN

**TAXRF.02 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Anna BIALEK-JAWORSKA (UNIVERSITY OF WARSAW FACULTY OF ECONOMIC SCIENCES)

**LOCATION** NYGÅRD 116

**How is the deductible limit determined?: A theoretical analysis and entertainment expenses**

YUTARO MURAKAMI, KEIO UNIVERSITY; TOSHIAKI WAKABAYASHI, SOPHIA UNIVERSITY

**TAXRF.02 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Anna BIALEK-JAWORSKA (UNIVERSITY OF WARSAW FACULTY OF ECONOMIC SCIENCES)

**LOCATION** NYGÅRD 116

**AN ECONOMIC AND POLITICAL PERSPECTIVE OF TAX AVOIDANCE BEHAVIOR: EVIDENCE FROM WESTERN AND EASTERN EUROPEAN BANKS**

SVETLANA SABLJIC, UNIVERSITY OF LJUBLJANA; VLADIMIR VASIC, FACULTY OF ECONOMICS, UNIVERSITY OF BELGRADE; BARBARA MÖREC, SCHOOL OF ECONOMICS AND BUSINESS, UNIVERSITY OF LJUBLJANA

**TAXRF.02 9:00 AM-10:30 AM Thursday, 12 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Anna BIALEK-JAWORSKA (UNIVERSITY OF WARSAW FACULTY OF ECONOMIC SCIENCES)

**LOCATION** NYGÅRD 116

**The Timeliness of CIT Payment**

FERNANDO SIAHAAN, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

**AUPS.11 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Zilu SHAN (UNIVERSITY OF BRISTOL)

**LOCATION** NYGÅRD 113

**The Consequences of Mandatory Audits for Narrative Disclosures**

ARNE LESSENICH, MUENSTER UNIVERSITY; PETER KAJÜTER, UNIVERSITY OF MUENSTER, CHAIR OF INTERNATIONAL ACCOUNTING; MARTIN NIENHAUS, GOETHE-UNIVERSITY FRANKFURT; CHRISTOPHER OEHLER, GOETHE-UNIVERSITY FRANKFURT

**AUPS.11 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Zilu SHAN (UNIVERSITY OF BRISTOL)

**LOCATION** NYGÅRD 113

**Unaudited Subsidiaries and Group Audit Quality**

ALESSANDRA SCIMECA, BOCCONI UNIVERSITY

**AUPS.11 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Zilu SHAN (UNIVERSITY OF BRISTOL)

**LOCATION** NYGÅRD 113

**Voluntary Audit in Small Private Banks: The Role of Supervisor Monitoring**

LUCIANA MARIA OROZCO RUIZ, BI NORWEGIAN BUSINESS SCHOOL; BEATRIZ GARCIA OSMA, CARLOS III UNIVERSITY MADRID

**AUPSD.07 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Stefan SUNDGREN (UMEA UNIVERSITY)

**LOCATION** TROLLTOG (3. FL)

**Audit Pricing during the COVID-19 Pandemic: Evidence from Germany**

SVEN HARTLIEB, UNIVERSITY OF BAMBERG

Discussant: Christian FRIEDRICH (TECHNICAL UNIVERSITY OF DARMSTADT)

**AUPSD.07 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Stefan SUNDGREN (UMEA UNIVERSITY)

**LOCATION** TROLLTOG (3. FL)

**Client-Specific Information in Key Audit Matters and Audit Risks**

EMELINE DENEUE, ESSEC BUSINESS SCHOOL; ANDREI FILIP, ESSEC BUSINESS SCHOOL; ANNE JENY-CAZAVAN, IESEG SCHOOL OF MANAGEMENT

Discussant: Olga BOGACHEK (FREE UNIVERSITY OF BOZEN)

**AURF.08 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Mahmoud ELMARZOUKY (KINGSTON UNIVERSITY)

**LOCATION** SVANE (3.FL)

**Self-efficacy, remote audit proficiency, effort, and performance in the COVID-19 crisis: An auditor's perspective**

EHSAN SALEH AL-MOATAZ, UMM AL-QURA UNIVERSITY; SAEED BAATWAH, SHAQRA UNIVERSITY; ALI AL-ANSI, SHAQRA UNIVERSITY; ZALAILAH SALLEH, UNIVERSITI MALAYSIA TERENGGANU

**AURF.08 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Mahmoud ELMARZOUKY (KINGSTON UNIVERSITY)

**LOCATION** SVANE (3.FL)

**Internal Auditing's Role in Preventing and Detecting Fraud: An Empirical Analysis**

ANNIKA BONRATH, UNIVERSITY OF DUISBURG-ESSEN; MARC EULERICH, UNIVERSITY OF DUISBURG-ESSEN

**AURF.08 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Mahmoud ELMARZOUKY (KINGSTON UNIVERSITY)

**LOCATION** SVANE (3.FL)

**Whistleblowing channels don't make a whistleblower: Influence of audit firm ethical peer culture on auditor whistleblowing.**

SEBASTIAN OELRICH, UNIVERSITY OF MAGDEBURG; ANNE CHWOLKA, OTTO-VON GUERICKE UNIVERSITY; WOLFGANG OTTE, OTTO-VON-GUERICKE UNIVERSITY MAGDEBURG

**AURF.08 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Mahmoud ELMARZOUKY (KINGSTON UNIVERSITY)

**LOCATION** SVANE (3.FL)

**Auditing in Family Firms**

MIGUEL GIL, JONKOPING UNIVERSITY; TIMUR UMAN, JONKOPING UNIVERSITY; MARTIN R. W. HIEBL, UNIVERSITY OF SIEGEN; STEFFEN SEIFNER, UNIVERSITY OF SIEGEN

**AURF.08 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Mahmoud ELMARZOUKY (KINGSTON UNIVERSITY)

**LOCATION** SVANE (3.FL)

**Revealing the Development Trend of Fraud Auditing Research through a Bibliometric Analysis**

CHING YEN LI, NATIONAL YUNLIN UNIVERSITY OF SCIENCE AND TECHNOLOGY; FARADILLAH AMALIA RIVAI, NATIONAL YUNLIN UNIVERSITY OF SCIENCE AND TECHNOLOGY; CHAO SHENG LIU, NATIONAL YUNLIN UNIVERSITY OF SCIENCE AND TECHNOLOGY

**EDPS.02 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** ACCOUNTING EDUCATION

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Markus MATTO (UNIVERSITY OF EASTERN FINLAND)

**LOCATION** NYGÅRD 116

**Fostering social skills: Challenges, opportunities, and future directions perceived by secondary accounting education teachers**

AMELIE VANHOVE, GHENT UNIVERSITY; EVELIEN OPDECAM, GHENT UNIVERSITY; LEEN HAERENS, GHENT UNIVERSITY

**EDPS.02 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** ACCOUNTING EDUCATION

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Markus MATTO (UNIVERSITY OF EASTERN FINLAND)

**LOCATION** NYGÅRD 116

**Moral judgment of accounting students: Effects of ethics education toolkit**

MAJA ZAMAN GROFF, SCHOOL OF ECONOMICS AND BUSINESS, UNIVERSITY OF LJUBLJANA; TAMARA POJE, SCHOOL OF ECONOMICS AND BUSINESS, UNIVERSITY OF LJUBLJANA

**FAPSD.04 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** FINANCIAL ANALYSIS

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Peter JOOS (INSEAD)

**LOCATION** SULAMITTEN (1. FL)

**Patterns in Analyst Earnings Forecast Precision and Stock Returns Following Restatement Announcement: The Corporate Social Responsibility Effect**

FRANCESCO MOMENTÉ, BOCCONI UNIVERSITY; ANTONIO MARRA, BOCCONI; ELI BARTOV, LEONARD N. STERN SCHOOL OF BUSINESS

Discussant: Frode KJÆRLAND (NORWEGIAN UNIVERSITY OF SCIENCE AND TECHNOLOGY)

**FAPSD.04 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Peter JOOS (INSEAD)

**LOCATION** SULAMITTEN (1. FL)

**Do compliance monitors provide benefits to firms involved in bribery scandals? Evidence from the cost of capital**

DAN AMIRAM, TEL AVIV UNIVERSITY; IGOR GONCHAROV, LANCASTER UNIVERSITY; CLAUDIA MARANGONI, TILBURG UNIVERSITY

Discussant: Jeppe CHRISTOFFERSEN (COPENHAGEN BUSINESS SCHOOL)

**FARF.07 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Georgios KOSTOGLU (UNIVERSITY OF CYPRUS)

**LOCATION** GLASSROMMET (1. FL)

**Lock-up Waivers: Empirical investigation for the US**

GEORGE LOIZIDES, UNIVERSITY OF CYPRUS; ANDREAS CHARITOU, UNIVERSITY OF CYPRUS; IRENE KARAMANOU, UNIVERSITY OF CYPRUS; NEOPHYTOS LAMBERTIDES

**FARF.07 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Georgios KOSTOGLU (UNIVERSITY OF CYPRUS)

**LOCATION** GLASSROMMET (1. FL)

**Does the Market Read as Humans? An exploratory study**

MARCO TROMBETTA, IE UNIVERSITY; ANDREA BAFUNDI, CARLOS III UNIVERSITY MADRID; MARCO CASERTA, IE UNIVERSITY

**FARF.07 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Georgios KOSTOGLU (UNIVERSITY OF CYPRUS)

**LOCATION** GLASSROMMET (1. FL)

**The Devil is in the Details: Firm-Specific or Market Information in Shareholder Activism**

DUO (SELINA) PEI, WARWICK UNIVERSITY BUSINESS SCHOOL

**FRPS.14 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Tami DINH (UNIVERSITY OF ST GALLEN)

**LOCATION** NYGÅRD 114

**Big Bath Accounting in Managerial Tone Following CEO Turnovers**

MARCOS ANDRES FOLLONIER, RWTH AACHEN UNIVERSITY; WOLFGANG BREUER, RWTH AACHEN UNIVERSITY; ANDREAS KNETSCH, RWTH AACHEN UNIVERSITY

**FRPS.14 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Tami DINH (UNIVERSITY OF ST GALLEN)

**LOCATION** NYGÅRD 114

**Research-Practice Gap in Accounting Journals? A Topic Modeling Approach**

FLORIAN PHILIPP FEDERSEL, BAYREUTH UNIVERSITY; JAN SEITZ, BAYREUTH UNIVERSITY; ROLF UWE FÜLBIER, UNIVERSITY OF BAYREUTH

**FRPS.14 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Tami DINH (UNIVERSITY OF ST GALLEN)

**LOCATION** NYGÅRD 114

**Does Non-GAAP Reporting Change after Financial Restatements?**

CHRISTIAN SOFILKANITSCH, PADERBORN UNIVERSITY

**FRPS.15 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Paul ANDRÉ (HEC LAUSANNE)

**LOCATION** GJENDINE (0. FL)

**Real Effects Arguments in Accounting Standard-Setting: Evidence from IFRS 16**



ANN-KRISTIN GROSSKOPF, LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH; THORSTEN SELLHORN, LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH / INSTITUTE FOR ACCOUNTING, AUDITING AND ANALYSIS; KATHARINA WEISS, LUDWIG-MAXIMILIANS-UNIVERSITÄT MÜNCHEN

**FRPS.15 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Paul ANDRÉ (HEC LAUSANNE)

**LOCATION** GJENDINE (0. FL)

**The absence of stability in financial accounting – organizational challenges and diverging decisions around the implementation of IFRS 16**

ANDREAS DAMM, WITTEN/HERDECKE UNIVERSITY; ERIK STRAUSS, WITTEN/HERDECKE UNIVERSITY

**FRPS.15 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Paul ANDRÉ (HEC LAUSANNE)

**LOCATION** GJENDINE (0. FL)

**The Role of Real Effects in Accounting Standard Setting**

KATHARINA WEISS, LUDWIG-MAXIMILIANS-UNIVERSITÄT MÜNCHEN; JOACHIM GASSEN, HUMBOLDT UNIVERSITY OF BERLIN; THORSTEN SELLHORN, LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH / INSTITUTE FOR ACCOUNTING, AUDITING AND ANALYSIS

**FRPSD.09 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Michael GRÜNING (ILMENAU UNIVERSITY OF TECHNOLOGY)

**LOCATION** KLOCKEKLING (0. FL)

**The Opioid Crisis, Employee Health Capital and Corporate Disclosure Quality**

DONGYUE(KATHY) WANG, AUSTRALIAN NATIONAL UNIVERSITY; LOUISE YI LU, AUSTRALIAN NATIONAL UNIVERSITY; LEYE LI, UNSW AUSTRALIA; MARK WILSON, THE AUSTRALIAN NATIONAL UNIVERSITY

Discussant: Jeroen KOENRAADT (ERASMUS UNIVERSITY ROTTERDAM)

**FRPSD.09 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Michael GRÜNING (ILMENAU UNIVERSITY OF TECHNOLOGY)

**LOCATION** KLOCKEKLING (0. FL)

**Uneven Regulation and Economic Reallocation: Evidence from Transparency Regulation**

PATRICIA BREUER, UNIVERSITY OF MANNHEIM; MATTHIAS BREUER, COLUMBIA UNIVERSITY

Discussant: Facundo MERCADO (WARWICK UNIVERSITY BUSINESS SCHOOL)

**FRRF.12 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Hélène DE BRÉBISSE (IESEG SCHOOL OF MANAGEMENT)

**LOCATION** BEKKELOKKEN (0. FL)

**Peer effects in real activities manipulation: Is anyone afraid of value destruction?**

VIVIANA ECCA, UNIVERSITY OF CAGLIARI; ALESSANDRO MURA, UNIVERSITY OF CAGLIARI;

FRANCESCO VALLASCAS, DURHAM UNIVERSITY

**FRRF.12 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Hélène DE BRÉBISSE (IESEG SCHOOL OF MANAGEMENT)

**LOCATION** BEKKELOKKEN (0. FL)

**Policy Uncertainty and Real Activities Manipulation: Evidence from Brexit**

NASER MAKAREM, UNIVERSITY OF ABERDEEN

**FRRF.12 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Hélène DE BRÉBISSE (IESEG SCHOOL OF MANAGEMENT)

**LOCATION** BEKKELOKKEN (0. FL)

**Goodwill accounting: Comparing amortization and impairment-only approaches**

EMANUEL BAGNA, UNIVERSITY OF PAVIA; ENRICO COTTA RAMUSINO, PAVIA UNIVERSITY;

MATTEO OGLIARI, DELOITTE SPA

**FRRF.12 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Hélène DE BRÉBISSON (IESEG SCHOOL OF MANAGEMENT)

**LOCATION** BEKKELOKKEN (O. FL)

**Fear of losing autonomy, herding behaviour and audits - the puzzle of extensive health cost reporting errors by the Finnish municipalities**

JAANA KETTUNEN, HANKEN SCHOOL OF ECONOMICS; PASI LEPPÄNEN, MINISTRY OF FINANCE, FINLAND; HANNU OJALA, UNIVERSITY OF EASTERN FINLAND; JANI SAASTAMOINEN, UNIVERSITY OF EASTERN FINLAND

**FRRF.12 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Hélène DE BRÉBISSON (IESEG SCHOOL OF MANAGEMENT)

**LOCATION** BEKKELOKKEN (O. FL)

**Earnings Quality and Information Asymmetry: The moderating effect of institutional ownership**

YASSER ELIWA, LOUGHBOROUGH UNIVERSITY; SANTHOSH ABRAHAM, UNION UNIVERSITY; JIM HASLAM, DURHAM UNIVERSITY; AHMED SALEH, COVENTRY UNIVERSITY

**GVPS.05 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK ACCOUNTING AND GOVERNANCE**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Sandra KRONENBERGER (JOHANNES GUTENBERG UNIVERSITY MAINZ)

**LOCATION** NYGÅRD 232

**Internal Control Weaknesses and Corporate Environmental Performance: Evidence from Toxic Chemical Pollutants**

XIU-YE ZHANG, THE AUSTRALIAN NATIONAL UNIVERSITY; XIN CHANG, NANYANG TECHNOLOGICAL UNIVERSITY; KANGKANG FU, HONG KONG BAPTIST UNIVERSITY; YIWEI LI, UNIVERSITY OF ESSEX

**GVPS.05 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK ACCOUNTING AND GOVERNANCE**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Sandra KRONENBERGER (JOHANNES GUTENBERG UNIVERSITY MAINZ)

**LOCATION** NYGÅRD 232

**“To punish or persuade?” Enforcement measures and their effects on financial reporting quality**

MAREIKE PETERS-OLBRICH, UNIVERSITY OF COLOGNE

**GVPS.05 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK ACCOUNTING AND GOVERNANCE**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Sandra KRONENBERGER (JOHANNES GUTENBERG UNIVERSITY MAINZ)

**LOCATION** NYGÅRD 232

**The Effects of Accounting Conservatism and Corporate Governance on Audit Quality**

VIKTORIA KERN, UNIVERSITY OF GRAZ

**HIPS.01 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK HISTORY**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Ignace DE BEELDE (UNIVERSITEIT GENT)

**LOCATION** BEKKEN (3. FL)

**Overview of cost accounting practices in France from the early 19th century to the 1880s**

YVES LEVANT, LILLE UNIVERSITY; HENRI ZIMNOVITCH, CNAM

**HIPS.01 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK HISTORY**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Ignace DE BEELDE (UNIVERSITEIT GENT)

**LOCATION** BEKKEN (3. FL)

**Same same, but different? Contrasting the public interest in international standard-setting and the European public good**

SELINA ORTHAUS, UNIVERSITY OF COLOGNE

**ICPS.04 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK INTERDISCIPLINARY/CRITICAL**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Kirstin BECKER (COPENHAGEN BUSINESS SCHOOL)

**LOCATION** NYGÅRD 230

**The alchemy of body brokers and tissue banks: Accountability to the dead?**

LEE MOERMAN, UNIVERSITY OF WOLLONGONG; SANDRA VAN DER LAAN, UNIVERSITY OF SYDNEY

**ICPS.04 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** INTERDISCIPLINARY/CRITICAL

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Kirstin BECKER (COPENHAGEN BUSINESS SCHOOL)

**LOCATION** NYGÅRD 230

**Leader Narcissism and Decentralization**

CHANGWEI LI, HONG KONG BAPTIST UNIVERSITY; LINLANG ZHANG, ZHONGNAN UNIVERSITY OF ECONOMICS AND LAW

**ICRF.02 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** INTERDISCIPLINARY/CRITICAL

**SESSION TYPE** Research Forum

**SESSION CHAIR** Paulina SZYMANEK (UNIVERSITY OF WARSAW)

**LOCATION** NYGÅRD 231

**Determinants of Foreign Direct Investments inflows to Poland: the Impact of IFRS adoption by investors**

PAULINA SZYMANEK, UNIVERSITY OF WARSAW; ANNA BIALEK-JAWORSKA, UNIVERSITY OF WARSAW FACULTY OF ECONOMIC SCIENCES

**ICRF.02 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** INTERDISCIPLINARY/CRITICAL

**SESSION TYPE** Research Forum

**SESSION CHAIR** Paulina SZYMANEK (UNIVERSITY OF WARSAW)

**LOCATION** NYGÅRD 231

**Recognition for Aboriginal 'Stolen Wages' in Australia**

LEE MOERMAN, UNIVERSITY OF WOLLONGONG; DANIEL MURPHY, CHARLES STURT UNIVERSITY

**ICRF.02 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** INTERDISCIPLINARY/CRITICAL

**SESSION TYPE** Research Forum

**SESSION CHAIR** Paulina SZYMANEK (UNIVERSITY OF WARSAW)

**LOCATION** NYGÅRD 231

**Two churches and two prayer houses: Cultural heritage as singularity at Roşia Montană mining site**

OANA APOSTOL, TAMPERE UNIVERSITY; HANNELE MÄKELÄ, TAMPERE UNIVERSITY; EIJA VINNARI, TAMPERE UNIVERSITY

**ICRF.02 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** INTERDISCIPLINARY/CRITICAL

**SESSION TYPE** Research Forum

**SESSION CHAIR** Paulina SZYMANEK (UNIVERSITY OF WARSAW)

**LOCATION** NYGÅRD 231

**Professional accounting degree accreditation: A comparative analysis between Australia and continental Europe**

ENRICO BRACCI, UNIVERSITY OF FERRARA; MICHAEL KEND, RMIT UNIVERSITY; SONIA MAGDZIARZ, RMIT UNIVERSITY; LAURA MARAN, RMIT UNIVERSITY; ADRIANA BRUNO, UNIVERSITY OF FERRARA

**MAPS.12 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Sander VAN TRIEST (UNIVERSITY OF AMSTERDAM)

**LOCATION** BØYGEN (2. FL)

**The productive accountant as (un-)wanted self: Exploring the role of productivity measures in accountants' identity work**

LUKAS GORETZKI, STOCKHOLM SCHOOL OF ECONOMICS; JAN PFISTER, TURKU SCHOOL OF ECONOMICS

**MAPS.12 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Sander VAN TRIEST (UNIVERSITY OF AMSTERDAM)

**LOCATION** BØYGEN (2. FL)

**Light in the darkness: How the COVID-19 pandemic strengthens the role of controllers in managerial decision-making**

MARK SUTTON, DUESSELDORF UNIVERSITY; BARBARA WEIßENBERGER, DUESSELDORF UNIVERSITY

**MAPS.12 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Sander VAN TRIEST (UNIVERSITY OF AMSTERDAM)

**LOCATION** BØYGEN (2. FL)

**Investigating the ‘un’becoming of management accountants in regimes of automation**

ROUNAK GUNJAL, WHU OTTO BEISHEIM SCHOOL OF MANAGEMENT; LUKAS LOEHLEIN, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT; MARKO REIMER, WHU OTTO BEISHEIM SCHOOL OF MANAGEMENT

**MAPSD.09 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Silvana REVELLINO (UNIVERSITY OF SALERNO)

**LOCATION** NINA (3. FL)

**“Let Me Recognize You for Your Advice”: Peer Recognition Design to Reduce Feelings of Indebtedness Associated with Seeking Advice.**

ELIEN VOERMANS, KU LEUVEN; ALEXANDRA VAN DEN ABBEELE, KU LEUVEN; MARTINE COOLS, KU LEUVEN

Discussant: Alisa BRINK (VIRGINIA COMMONWEALTH UNIVERSITY)

**MAPSD.09 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Silvana REVELLINO (UNIVERSITY OF SALERNO)

**LOCATION** NINA (3. FL)

**Management control design in a multinational setting: How to bridge national cultural distance**

YANNIK GEHRKE, UNIVERSITY OF GOETTINGEN; SEBASTIAN FIRK, UNIVERSITIY OF GRONINGEN; JAN CHRISTOPH HENNIG, UNIVERSITY OF GRONINGEN; MICHAEL WOLFF, UNIVERSITY OF GOETTINGEN

Discussant: Laura BROCCARDO (UNIVERSITY OF TURIN)

**MAPSD.10 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Matti SKOOG (ÅBO AKADEMI UNIVERSITY)

**LOCATION** NYGÅRD 228

**Operating Leverage and Corporate Responses to the COVID-19 Crisis**

JANNIS BISCHOF, UNIVERSITY OF MANNHEIM; KARLSSON CHRISTOPHER, UNIVERSITY OF MANNHEIM; DAVUD ROSTAM-AFSCHAR, UNIVERSITY OF MANNHEIM; THOMAS SIMON, UNIVERSITY OF MANNHEIM; DIRK SIMONS, UNIVERSITY OF MANNHEIM

Discussant: Stefan EDLINGER-BACH (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS)

**MAPSD.10 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Matti SKOOG (ÅBO AKADEMI UNIVERSITY)

**LOCATION** NYGÅRD 228

**Working Apart Together: How Management Information supports Forced Working From Home after the COVID-19 Disruption**

HENRI DEKKER, VRIJE UNIVERSITEIT AMSTERDAM; MELANIE FELDHUES, COPENHAGEN BUSINESS SCHOOL; NIKOLAY GEORGIEV, NORDEA GROUP FINANCIAL CRIME PREVENTION

Discussant: Nan JIANG (POMPEU FABRA UNIVERSITY)

**MARF.08 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Ann JORISSEN (UNIVERSITY OF ANTWERP)

**LOCATION** HALLING (3. FL)

**Concealed pathways linking spaces of action: A case study of mediation between financial and safety risk in offshore maintenance**

ANDREAS ULFSTEN, NHH NORWEGIAN SCHOOL OF ECONOMICS

**MARF.08 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Ann JORISSEN (UNIVERSITY OF ANTWERP)

**LOCATION** HALLING (3. FL)



**The Reconstruction of a Professional Identity in Times of Change - Evidence from the Management Accounting Function**

JANINE BURGHARDT, UNIVERSITY OF ST. GALLEN

**MARF.08 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Ann JORISSEN (UNIVERSITY OF ANTWERP)

**LOCATION** HALLING (3. FL)

**The use of informal controls and evasion of formal management controls by middle managers**

PATRICIA MARTYN, NUI GALWAY; BREDA SWEENEY, NATIONAL UNIVERSITY OF IRELAND, GALWAY

**MARF.08 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Ann JORISSEN (UNIVERSITY OF ANTWERP)

**LOCATION** HALLING (3. FL)

**Formalization in health care: the role of hybrid professionals**

KARI NYLAND, NTNU; PER AHLGREN, NTNU BUSINESS SCHOOL; IDUN MO, NTNU BUSINESS SCHOOL

**MARF.08 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Ann JORISSEN (UNIVERSITY OF ANTWERP)

**LOCATION** HALLING (3. FL)

**Facilitating socialization with enabling management control systems in acquired subsidiaries**

MARJO VÄISÄNEN, UNIVERSITY OF OULU

**SEEPS.09 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Nazim HUSSAIN (UNIVERSITY OF GRONINGEN)

**LOCATION** BUKKEN (3. FL)

**Sociopolitical claims and corporate political activity**

SUSANNE PREUSS, UNIVERSITY OF AMSTERDAM; MALTE MAX, VRIJE UNIVERSITEIT AMSTERDAM

**SEEPS.09 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Nazim HUSSAIN (UNIVERSITY OF GRONINGEN)

**LOCATION** BUKKEN (3. FL)

**Corporate social responsibility, tax avoidance and the political role of the state: A normative perspective and empirical evidence**

MAX VISSER, NIJMEGEN SCHOOL OF MANAGEMENT, RADBOUD UNIVERSITY; DANIEL REIMSBACH, RADBOUD UNIVERSITY; GEERT BRAAM, RADBOUD UNIVERSITY

**SEEPS.09 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Nazim HUSSAIN (UNIVERSITY OF GRONINGEN)

**LOCATION** BUKKEN (3. FL)

**The introduction of corporate whistleblowing systems and audit fees: The role of social norms**

RAHMATDI RAHMATDI, UNIVERSITY OF GOTHENBURG

**SEEPS.10 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Raphael TIETMEYER (HAMBURG UNIVERSITY)

**LOCATION** NYGÅRD 117

**The accountant as an advisor: the role of trust on advice-using for various types of services**

ROB JANSSENS, HASSELT UNIVERSITY; MAARTEN CORTEN, HASSELT UNIVERSITY; NADINE LYBAERT, HASSELT UNIVERSITY; ANNELEEN MICHIELS, HASSELT UNIVERSITY; JELLE SCHEPERS, HASSELT UNIVERSITY

**SEEPS.10 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Raphael TIETMEYER (HAMBURG UNIVERSITY)

**LOCATION** NYGÅRD 117

**ITALIAN SMEs AND ACCOUNTING FOR SUSTAINABILITY: A CRITICAL PERSPECTIVE**

VALENTINA MINUTIELLO, LIUC - CATTANEO UNIVERSITY ; MICHAEL MURGOLO, UNIVERSITÀ CARLO CATTANEO (LIUC); PATRIZIA TETTAMANZI, LIUC, CATTANEO UNIVERSITY-CASTELLANZA

**SEERF.07 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Christian OTT (EM STRASBOURG BUSINESS SCHOOL)

**LOCATION** HARPEN (3. FL)

**Nothing to Fear: Strong Corporate Culture and Workplace Safety**

DENNIS SUNDBIK, HANKEN SCHOOL OF ECONOMICS; JESPER HAGA, HANKEN SCHOOL OF ECONOMICS; FREDRIK HUHTAMÄKI, HANKEN SCHOOL OF ECONOMICS; TIMMY THOR, HANKEN SCHOOL OF ECONOMICS

**SEERF.07 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Christian OTT (EM STRASBOURG BUSINESS SCHOOL)

**LOCATION** HARPEN (3. FL)

**The influence of corporate philanthropic donations on private investors' valuation judgments – Experimental evidence**

MARCO MEIER, UNIVERSITY OF DUISBURG-ESSEN; MARVIN NIPPER, UNIVERSITY OF DUISBURG-ESSEN; JOCHEN THEIS, UNIVERSITY OF SOUTHERN DENMARK

**SEERF.07 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Christian OTT (EM STRASBOURG BUSINESS SCHOOL)

**LOCATION** HARPEN (3. FL)

**Stakeholder Identification and Mapping in highly contested megaprojects: interpreting stakeholders ecosystems through relational stakeholder theory**

LAURA CORAZZA, UNIVERSITY OF TORINO; DARIO COTTAFAVA, DEPARTMENT OF MANAGEMENT, UNIVERSITY OF TURIN; DANIEL TORCHIA, DEPARTMENT OF MANAGEMENT, UNIVERSITY OF TURIN

**SEERF.07 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Christian OTT (EM STRASBOURG BUSINESS SCHOOL)

**LOCATION** HARPEN (3. FL)

**The Efficiency of Corporate Social Responsibility Activities: Evidence from Targeted Poverty Alleviation Projects**

LING ZHOU, NEW MEXICO UNIVERSITY; XIAOBEI HUANG, NORTH CHINA UNIVERSITY OF TECHNOLOGY; JIANING LV, CAPITAL UNIVERSITY OF ECONOMICS AND BUSINESS; YUNLING SONG, INNER MONGOLIA UNIVERSITY

**SEERF.07 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Christian OTT (EM STRASBOURG BUSINESS SCHOOL)

**LOCATION** HARPEN (3. FL)

**The Social Impact of Geographic Loan Distribution Disclosures: Evidence from the Community Reinvestment Act**

SYDNEY KIM, UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN; HA YOUNG YOON, SOUTHERN METHODIST UNIVERSITY; OKTAY URCAN, UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN

**SEERF.08 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Dominika HADRO (WROCLAW UNIVERSITY OF ECONOMICS AND BUSINESS)

**LOCATION** NYGÅRD 118

**Blockchain Technology and the Implementation of Circular Economy within Firm Inter-Organisational Relations**

CRISTIANA PARISI, COPENHAGEN BUSINESS SCHOOL; JULIANA HSUAN, COPENHAGEN BUSINESS SCHOOL

**SEERF.08 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Dominika HADRO (WROCLAW UNIVERSITY OF ECONOMICS AND BUSINESS)

**LOCATION** NYGÅRD 118

**Mapping the diffusion of circular economy good practices in Italy: evolution and opportunities**

LAURA ROCCA, UNIVERSITY OF BRESCIA; MONICA VENEZIANI, UNIVERSITY OF BRESCIA;  
CRISTIAN CARINI, UNIVERSITY OF BRESCIA; CLAUDIO TEODORI, UNIVERSITY OF BRESCIA

**SEERF.08 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Dominika HADRO (WROCLAW UNIVERSITY OF ECONOMICS AND BUSINESS)

**LOCATION** NYGÅRD 118

**The level of integrated thinking and reporting and its determinants**

ALBERTO TONELLI, UNIVERSITY OF TURIN; SIMONA FIANDRINO, DEPARTMENT OF  
MANAGEMENT, UNIVERSITY OF TURIN ; FABIO RIZZATO, DEPARTMENT OF MANAGEMENT,  
UNIVERSITY OF TURIN ; ALAIN DEVALLE, DEPARTMENT OF ECONOMIC SOCIAL  
MATHEMATICAL AND STATISTICAL SCIENCES, UNIV

**SEERF.08 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Dominika HADRO (WROCLAW UNIVERSITY OF ECONOMICS AND BUSINESS)

**LOCATION** NYGÅRD 118

**A circularity accounting model for CO2: Artificial neural networks for estimating CO2 values in observation of planetary boundaries.**

CARLA ANTONINI, AUTONOMOUS UNIVERSITY OF MADRID; MERCEDES LUQUE-VÍLCHEZ,  
UNIVERSITY OF CÓRDOBA; FORREST FABIAN JESSE, UNIVERSITY OF WASHINGTON, SEATTLE,  
WA, UNITED STATES; XIXUAN LABORATORY, BEIJING, CHINA;

**SEERF.08 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Dominika HADRO (WROCLAW UNIVERSITY OF ECONOMICS AND BUSINESS)

**LOCATION** NYGÅRD 118

**Involving accountants in the circular economy: understanding the nature of the accounting profession and the characterisation of sustainability**

ANWAR HALARI, OPEN UNIVERSITY; MARIJANA BARIC, UNIVERSITY OF EAST ANGLIA

**TAXPS.07 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** TAXATION

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Dirk SCHINDLER (ERASMUS UNIVERSITY ROTTERDAM)

**LOCATION** SMÅTROLL (0. FL)

**How does tax controversy expertise affect tax disputes between firms and tax authorities?**

DANIEL DYCK, PADERBORN UNIVERSITY; JOHANNES LORENZ, CARL VON OSSIETZKY  
UNIVERSITY OF OLDENBURG; CAREN SURETH-SLOANE, UNIVERSITÄT PADERBORN

**TAXPS.07 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** TAXATION

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Dirk SCHINDLER (ERASMUS UNIVERSITY ROTTERDAM)

**LOCATION** SMÅTROLL (0. FL)

**Fee-Based Tax Certainty - Advance Tax Rulings, Multi-Dimensional Tax Uncertainty, and Risky Investment**

AN CHEN, UNIVERSITY OF ULM; PETER HIEBER, HEC LAUSANNE; CAREN SURETH-SLOANE,  
UNIVERSITÄT PADERBORN

**TAXPS.07 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK** TAXATION

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Dirk SCHINDLER (ERASMUS UNIVERSITY ROTTERDAM)

**LOCATION** SMÅTROLL (0. FL)

**The Epidemiology of Tax Avoidance Narratives**

JOHANNES LORENZ, CARL VON OSSIETZKY UNIVERSITY OF OLDENBURG; MARKUS DILLER, UNIVERSITY OF PASSAU; CAREN SURETH-SLOANE, UNIVERSITÄT PADERBORN

**TAXPS.08 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Inga HARDECK (UNIVERSITÄT REGENSBURG)

**LOCATION** NYGÅRD 115

**Tax strategy disclosure: A greenwashing mandate?**

ELISA CASI, NHH NORWEGIAN SCHOOL OF ECONOMICS; KATARZYNA BILICKA, UTAH STATE UNIVERSITY JON M. HUNTSMAN SCHOOL OF BUSINESS; CAROL SEREGNI, UNIVERSITY OF MANNHEIM; BARBARA STAGE, WHU OTTO BEISHEIM SCHOOL OF MANAGEMENT

**TAXPS.08 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Inga HARDECK (UNIVERSITÄT REGENSBURG)

**LOCATION** NYGÅRD 115

**Risk Disclosure and (in-)Effective Tax Planning**

FRANCESCO GROSSETTI, BOCCONI UNIVERSITY; OLGA BOGACHEK, FREE UNIVERSITY OF BOZEN; ANTONIO DE VITO, IE BUSINESS SCHOOL, IE UNIVERSITY

**TAXPS.08 11:00 AM-12:30 PM Friday, 13 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Inga HARDECK (UNIVERSITÄT REGENSBURG)

**LOCATION** NYGÅRD 115

**Public Tax Disclosures and Investor Perceptions**

BART DIERYNCK, TILBURG UNIVERSITY; MARTIN JACOB, WHU OTTO BEISHEIM SCHOOL OF MANAGEMENT; MAXIMILIAN MÜLLER, ESMT BERLIN; CHRISTIAN PETERS, TILBURG UNIVERSITY; VICTOR VAN PELT, WHU OTTO BEISHEIM SCHOOL OF MANAGEMENT

**AUPS.12 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Stavriana HADJIGAVRIEL (CUNEF)

**LOCATION** NYGÅRD 113

**Network Structure and Auditor Compensation: Evidence from a Bipartite Network**

DEJU ZHANG, EINDHOVEN UNIVERSITY OF TECHNOLOGY; REGGY HOOGHIEMSTRA, UNIVERSITY OF GRONINGEN; FLOOR RINK, UNIVERSITY OF GRONINGEN; DENNIS VELTROP, UNIVERSITY OF GRONINGEN

**AUPS.12 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Stavriana HADJIGAVRIEL (CUNEF)

**LOCATION** NYGÅRD 113

**Unique Like Everyone Else: How the Audit Profession Selects Critical Audit Matters**

MARCUS DOXEY, UNIVERSITY OF ALABAMA; KRIS HOANG, UNIVERSITY OF ALABAMA; STEVEN DANNEMILLER, UNIVERSITY OF ALABAMA; RICHARD HOUSTON, UNIVERSITY OF ALABAMA

**AUPS.12 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Stavriana HADJIGAVRIEL (CUNEF)

**LOCATION** NYGÅRD 113

**What makes an Accountant – Evidence from the European Social Survey**

MARVIN NIPPER, UNIVERSITY OF DUISBURG-ESSEN; KEVIN MUNCH, UNIVERSITY OF FLORIDA; PAUL MADSEN, UNIVERSITY OF FLORIDA

**AUPSD.08 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Ulf MOHRMANN (NHH NORWEGIAN SCHOOL OF ECONOMICS)

**LOCATION** TROLLTOG (3. FL)

**Public Company Auditing Around the Securities Exchange Act**

THOMAS BOURVEAU, COLUMBIA UNIVERSITY; MATTHIAS BREUER, COLUMBIA UNIVERSITY; JEROEN KOENRAADT, ERASMUS UNIVERSITY ROTTERDAM; ROBERT STOUMBOS, COLUMBIA UNIVERSITY



Discussant: Kenneth REICHELT (LOUISIANA STATE UNIVERSITY)

**AUPSD.08 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Ulf MOHRMANN (NHH NORWEGIAN SCHOOL OF ECONOMICS)

**LOCATION** TROLLTOG (3. FL)

**Leave Sooner, Drive Slower, Live Longer: The Externalities of Traffic Risk for Audit Fees and Audit Report Timing**

SCOTT SEAVEY, FLORIDA ATLANTIC UNIVERSITY; MAYA THEVENOT, FLORIDA ATLANTIC UNIVERSITY

Discussant: Paul TANYI (UNIVERSITY OF NORTH CAROLINA - CHARLOTTE)

**AURF.09 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Sebastian KRONENBERGER (UNIVERSITY OF MANNHEIM)

**LOCATION** SVANE (3.FL)

**Discretion rather than Rules in Auditing Standards: Evidence on Auditor Going Concern Reporting Accuracy in a Low Litigious Environment**

BENJAMIN KINNART, VRIJE UNIVERSITEIT BRUSSEL; MARIE-LAURE VANDENHAUTE, VRIJE UNIVERSITEIT BRUSSEL; DIANE BREESCH, VRIJE UNIVERSITEIT BRUSSEL

**AURF.09 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Sebastian KRONENBERGER (UNIVERSITY OF MANNHEIM)

**LOCATION** SVANE (3.FL)

**Audit Committee Compensation and Audit Quality**

JAMES HANSEN, WEBER STATE UNIVERSITY; PHILIP HONG, CENTRAL MICHIGAN UNIVERSITY; MASON SNOW, ARIZONA STATE UNIVERSITY; AMY SWANEY, CENTRAL MICHIGAN UNIVERSITY

**AURF.09 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Sebastian KRONENBERGER (UNIVERSITY OF MANNHEIM)

**LOCATION** SVANE (3.FL)

**Audit Reports Readability and Informational Efficiency: The Case of Iran**

JAVAD RAJABALIZADEH, TURKU SCHOOL OF ECONOMICS; HANNU SCHADEWITZ, TURKU SCHOOL OF ECONOMICS, UNIVERSITY OF TURKU

**AURF.09 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Sebastian KRONENBERGER (UNIVERSITY OF MANNHEIM)

**LOCATION** SVANE (3.FL)

**Size Management in Response to Mandatory Audit Rules**

ØIVIND ANDRE STRAND AASE, WESTERN NORWAY UNIVERSITY OF APPLIED SCIENCES

**AURF.09 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Sebastian KRONENBERGER (UNIVERSITY OF MANNHEIM)

**LOCATION** SVANE (3.FL)

**The determinants of joint audits imbalance. French evidence**

LAMYA KERMICHE, GRENoble ECOLE DE MANAGEMENT; SOPHIE AUDOUSSET-COULIER, CONCORDIA UNIVERSITY; GÉRALDINE BROYE, EM STRASBOURG; CHARLES PIOT, UNIVERSITÉ GRENoble ALPES

**EDRF.03 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** ACCOUNTING EDUCATION

**SESSION TYPE** Research Forum

**SESSION CHAIR** Patricia EVERAERT (GHENT UNIVERSITY)

**LOCATION** NYGÅRD 116

**The Relevance of Problem Based Learning – PBL in the Development of Hybrid Skills in Accounting Undergraduates**

TATIANE ROMANA, UNIVERSIDADE DE SÃO PAULO; JOSE DUTRA DE OLIVEIRA NATO, SAO PAULO STATE UNIVERSITY

**EDRF.03 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK ACCOUNTING EDUCATION**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Patricia EVERAERT (GHENT UNIVERSITY)

**LOCATION** NYGÅRD 116

**Learning processes and barriers to experiential learning in accounting education: An exploratory case study**

THUY THANH TRAN, UNIVERSITY OF KASSEL; CHRISTIAN HERZIG, UNIVERSITY OF KASSEL

**EDRF.03 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK ACCOUNTING EDUCATION**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Patricia EVERAERT (GHENT UNIVERSITY)

**LOCATION** NYGÅRD 116

**Does one framework fit all cases? A structured approach to writing teaching cases on accounting scandals**

MURRAY BRYANT, UNIVERSITY OF WESTERN ONTARIO; TH. OLAF SIGURJONSSON, PROFESSOR; STEFAN WENDT, BIFRÖST UNIVERSITY

**EDRF.03 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK ACCOUNTING EDUCATION**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Patricia EVERAERT (GHENT UNIVERSITY)

**LOCATION** NYGÅRD 116

**Wells Fargo: Did KPMG Perform its Duties? An Auditing Case about Consumer Fraud**

NANCY CHUN FENG, SUFFOLK UNIVERSITY; ROSS FUERMAN, SUFFOLK UNIVERSITY; NICOLE HERON, SUFFOLK UNIVERSITY

**EDRF.03 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK ACCOUNTING EDUCATION**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Patricia EVERAERT (GHENT UNIVERSITY)

**LOCATION** NYGÅRD 116

**Teaching Case: To be a Goods and Services Tax-Registered Business or not – Decision Making using Analytics**

WEI CHERN KOH, SINGAPORE UNIVERSITY OF SOCIAL SCIENCE; TOMMY YEE, SINGAPORE UNIVERSITY OF SOCIAL SCIENCES; ADRIAN YEOW, SINGAPORE UNIVERSITY OF SOCIAL SCIENCES

**FAPSD.05 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Anastasia KOPITA (CYPRUS UNIVERSITY OF TECHNOLOGY)

**LOCATION** SULAMITTEN (1. FL)

**Value of Internally Generated Intangible Capital**

ANEEL IQBAL, UNIVERSITY OF CALGARY; SHIVA RAJGOPAL, COLUMBIA UNIVERSITY; ANUP SRIVASTATA, UNIVERSITY OF CALGARY; RONG ZHAO, UNIVERSITY OF CALGARY

Discussant: Reuven LEHAVY (UNIVERSITY OF MICHIGAN)

**FAPSD.05 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Anastasia KOPITA (CYPRUS UNIVERSITY OF TECHNOLOGY)

**LOCATION** SULAMITTEN (1. FL)

**The rise of intangible investments in cross-sectional earnings forecasting and implied cost of capital estimation**

THOMAS KASPEREIT, UNIVERSITY OF LUXEMBOURG

Discussant: Sara LONGO (FREE UNIVERSITY OF BOZEN)

**FARF.08 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Nikolaos FLOROPOULOS (CARLOS III UNIVERSITY MADRID)

**LOCATION** GLASSROMMET (1. FL)

**Growth and Human Resource Slack: The Moderating Role of Managerial Ability**

NATALIE VALLE, UNIVERSITY OF CALGARY; MARK ANDERSON, UNIVERSITY OF CALGARY

**FARF.08 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Nikolaos FLOROPOULOS (CARLOS III UNIVERSITY MADRID)

**LOCATION** GLASSROMMET (1. FL)

**COVID-19 Pandemic and Capital Markets: The Role of Government Responses**

CHRISTIAN BEER, TU DORTMUND UNIVERSITY; CHRISTIANE POTT, TU DORTMUND UNIVERSITY; JANINE MANIORA, HEINRICH HEINE UNIVERSITY DUSSELSORF

**FARF.08 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Nikolaos FLOPOPOULOS (CARLOS III UNIVERSITY MADRID)

**LOCATION** GLASSROMMET (1. FL)

**CAPITALIZED INTANGIBLE ASSETS AND SMEs CAPITAL STRUCTURE**

BARBARA MÖREC, SCHOOL OF ECONOMICS AND BUSINESS, UNIVERSITY OF LJUBLJANA

**FARF.08 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Nikolaos FLOPOPOULOS (CARLOS III UNIVERSITY MADRID)

**LOCATION** GLASSROMMET (1. FL)

**IFRS for SMEs: Early evidence from Albania**

SONILA GKOROU, UNIVERSITY OF HERTFORDSHIRE; EVISA MITROU, QUEEN MARY, UNIVERSITY OF LONDON

**FRPS.16 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Songyi HAN (NHH NORWEGIAN SCHOOL OF ECONOMICS)

**LOCATION** NYGÅRD 114

**Industry analysis of the economic consequences of competition disclosures**

ANTTI MIIHKINEN, TURKU SCHOOL OF ECONOMICS, UNIVERSITY OF TURKU

**FRPS.16 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Songyi HAN (NHH NORWEGIAN SCHOOL OF ECONOMICS)

**LOCATION** NYGÅRD 114

**Is the voice of individual investors relevant for corporate disclosures? Evidence from Seeking Alpha**

DAPHNE LUI, ESSEC BUSINESS SCHOOL; ANDREEA MORARU-ARFIRE, ESSEC BUSINESS SCHOOL; CONG TAO, ESSEC BUSINESS SCHOOL

**FRPS.16 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Songyi HAN (NHH NORWEGIAN SCHOOL OF ECONOMICS)

**LOCATION** NYGÅRD 114

**The interplay between IFRS 7 disclosures and the expanded audit report: Syndicated loan contracting evidence**

YASEMIN ZENGİN-KARAİBRAHİMOĞLU, UNIVERSITY OF GRONINGEN; VLAD-ANDREI PORUMB, UNIVERSITY OF MANCHESTER

**FRPS.17 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Romain BOULLAND (ESSEC BUSINESS SCHOOL)

**LOCATION** GJENDINE (0. FL)

**Intrinsic Benchmark Beating**

JEPPE CHRISTOFFERSEN, COPENHAGEN BUSINESS SCHOOL; THOMAS PLENBORG, COPENHAGEN BUSINESS SCHOOL; MORTEN NICKLAS BIGLER SEITZ, COPENHAGEN BUSINESS SCHOOL

**FRPS.17 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** FINANCIAL REPORTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Romain BOULLAND (ESSEC BUSINESS SCHOOL)

**LOCATION** GJENDINE (0. FL)

**Estimating the cost of sustainable capital**

PAUL KLUMPES, AALBORG UNIVERSITY

**FRPS.17 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Romain BOULLAND (ESSEC BUSINESS SCHOOL)

**LOCATION** GJENDINE (0. FL)

**Accounting for employee flows**

JEPPE CHRISTOFFERSEN, COPENHAGEN BUSINESS SCHOOL; THOMAS PLENBORG, COPENHAGEN BUSINESS SCHOOL; MORTEN NICKLAS BIGLER SEITZ, COPENHAGEN BUSINESS SCHOOL

**FRPSD.10 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Surjit TINAIKAR (UNIVERSITY OF MASSACHUSETTS BOSTON)

**LOCATION** KLOKKEKLANG (0. FL)

**Cross-Border Investments in Private Firms: The Benefits and Real Effects of Comparability for Foreign Investors**

KRIS ALLEE, UNIVERSITY OF ARKANSAS; TAMI DINH, UNIVERSITY OF ST GALLEN ; ARTHUR STENZEL, UNIVERSITY OF ST. GALLEN

**FRPSD.10 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Surjit TINAIKAR (UNIVERSITY OF MASSACHUSETTS BOSTON)

**LOCATION** KLOKKEKLANG (0. FL)

**Race to board independence: Evidence on strategic compliance with corporate governance regulation**

CRISTINA GRANDE HERRERA, BAYES BUSINESS SCHOOL; BEATRIZ GARCIA OSMA, CARLOS III UNIVERSITY MADRID; FABRIZIO DI MEO, UNIVERSIDAD DE ALCALÁ  
Discussant: Yuchen WU (LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH)

**FRRF.13 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Albert MENSAH (HEC PARIS)

**LOCATION** BEKKELOKKEN (0. FL)

**The Political Economy of Disclosure-based Regulations**

MENGHAN ZHU, VRIJE UNIVERSITEIT AMSTERDAM

**FRRF.13 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Albert MENSAH (HEC PARIS)

**LOCATION** BEKKELOKKEN (0. FL)

**Disclosure of Greenhouse Gas Emission**

QI GAO, UNIVERSITY OF MANNHEIM

**FRRF.13 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Albert MENSAH (HEC PARIS)

**LOCATION** BEKKELOKKEN (0. FL)

**Positive Communication in Annual Letters to Shareholders and CSR Stakeholders**

KAROL KLIMCZAK, LODZ UNIVERSITY OF TECHNOLOGY; DOMINIKA HADRO, WROCŁAW  
UNIVERSITY OF ECONOMICS AND BUSINESS; MARCEL MEYER, UNIVERSITY OF NAVARRA

**FRRF.13 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Albert MENSAH (HEC PARIS)

**LOCATION** BEKKELOKKEN (0. FL)

**Opportunistic CSR Assurance**

SARDAR AHMAD, UNIVERSITY OF LIVERPOOL; CHARLIE CAI, UNIVERSITY OF LIVERPOOL;  
YUSUF AG, UNIVERSITY OF LIVERPOOL

**GVPS.06 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK ACCOUNTING AND GOVERNANCE**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Silvia GAIA (UNIVERSITY OF ESSEX)

**LOCATION** NYGÅRD 232

**Social Networks and Managerial Rent Seeking: Evidence from Insider Trading**

XIAOHUA FANG, FLORIDA ATLANTIC UNIVERSITY; WENJUN ZHANG, DALHOUSIE UNIVERSITY



**GVPS.06 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK ACCOUNTING AND GOVERNANCE**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Silvia GAIA (UNIVERSITY OF ESSEX)

**LOCATION** NYGÅRD 232

**Social Connectedness and Cross-border M&A**

ZHONGHAO JIANG, UNIVERSITY OF GLASGOW; LU XING, UNIVERSITY OF GLASGOW; YUKUN SHI, UNIVERSITY OF GLASGOW

**HIPS.02 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK HISTORY**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Delfina GOMES (UNIVERSITY OF MINHO)

**LOCATION** BEKKEN (3. FL)

**ACCOUNTING PRACTICES AND SOCIAL CONSTRUCTION IN RELIGIOUS ORGANIZATIONS: EVIDENCE FROM THE SHARECROPPING SYSTEM OF MONTE OLIVETO MAGGIORE IN THE XIX CENTURY**

FEDERICO BARNABÈ, UNIVERSITY OF SIENA; MARIA CLEOFE GIORGINO, UNIVERSITY OF SIENA; PASQUALE RUGGIERO, UNIVERSITY OF SIENA AND BRIGHTON BUSINESS SCHOOL

**HIPS.02 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK HISTORY**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Delfina GOMES (UNIVERSITY OF MINHO)

**LOCATION** BEKKEN (3. FL)

**It's a gift – Samuel Pepys and Sir William Warren, an autoethnographic account of gifts, bribes and kickbacks.**

KAREN MCBRIDE, UNIVERSITY OF PORTSMOUTH

**ISPSD.01 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK ACCOUNTING AND INFORMATION SYSTEMS**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Benita GULLKVIST (HANKEN SCHOOL OF ECONOMICS)

**LOCATION** NYGÅRD 230

**Cybersecurity Risk Disclosure in the Banking Industry: A Comparative Study**

MARYAM FIROOZI, CARLETON UNIVERSITY; SANA MOHSNI, CARLETON UNIVERSITY

Discussant: Marc EULERICH (UNIVERSITY OF DUISBURG-ESSEN)

**ISPSD.01 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** ACCOUNTING AND INFORMATION SYSTEMS

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Benita GULLKVIST (HANKEN SCHOOL OF ECONOMICS)

**LOCATION** NYGÅRD 230

**Responses to SEC Comment Letters on Cybersecurity Disclosures**

DAVID WANG, DEPAUL UNIVERSITY; JU-CHUN YEN, NATIONAL CENTRAL UNIVERSITY,  
TAIWAN; KYUNGHEE YOON, CLARK UNIVERSITY

Discussant: Davide CALANDRA (UNIVERSITY OF TURIN)

**MAPS.13 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Burkhard PEDELL (UNIVERSITY OF STUTTGART)

**LOCATION** BØYGEN (2. FL)

**Management Control Choice in the Twilight Zone: The Organisation of Emergent Risk**

MICHELLE CARR, UNIVERSITY COLLEGE CORK

**MAPS.13 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Burkhard PEDELL (UNIVERSITY OF STUTTGART)

**LOCATION** BØYGEN (2. FL)

**Poll Shocks as a Risk: Election Polls, Political Uncertainty, and Firm Decisions**

MARTIN VIEHWEGER, LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH

**MAPS.14 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Boris POPESKO (TOMAS BATA UNIVERSITY IN ZLIN)

**LOCATION** NINA (3. FL)

### **Value Based Management and Dividend Payouts**

NIKLAS KISTER, RUHR-UNIVERSITÄT BOCHUM; THORSTEN KNAUER, RUHR-UNIVERSITÄT BOCHUM; FRIEDRICH SOMMER, UNIVERSITY OF BAYREUTH; MICHAEL WIEGERLING, UNIVERSITY OF BAYREUTH

**MAPS.14 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Boris POPESKO (TOMAS BATA UNIVERSITY IN ZLIN)

**LOCATION** NINA (3. FL)

### **ABC BRIDGING TENSIONS BETWEEN LOGICS OF CARE AND BUSINESS: THE PERSPECTIVE OF PARADOX THEORY**

ANA CRISTINA MENDES CONCEICAO, LISBON UNIVERSITY INSTITUTE; MARIA MAJOR, LISBON UNIVERSITY INSTITUTE; STEWART CLEGG, UNIVERSITY OF TECHNOLOGY SYDNEY BUSINESS SCHOOL, SYDNEY, AUSTRALIA

**MAPSD.11 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Kai MERTENS (HAMBURG UNIVERSITY OF TECHNOLOGY)

**LOCATION** NYGÅRD 228

### **Cost Asynchronicity and Analysts' Forecasts**

YE WANG, UNIVERSITY OF CALGARY; RAJ MASHRUWALA, UNIVERSITY OF CALGARY; MARK ANDERSON, UNIVERSITY OF CALGARY; RONG ZHAO, UNIVERSITY OF CALGARY  
Discussant: Natalie KIM (IE UNIVERSITY)

**MAPSD.11 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Kai MERTENS (HAMBURG UNIVERSITY OF TECHNOLOGY)

**LOCATION** NYGÅRD 228

### **Accounting for the future: Credit risk management in a bank**

SOFIE AMALIE RINGGAARD, AALBORG UNIVERSITY; PER NIKOLAJ BUKH, AALBORG UNIVERSITY; NIELS SANDALGAARD, AALBORG UNIVERSITY  
Discussant: Dieter SMEULDERS (KU LEUVEN)

**MARF.09 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK MANAGEMENT ACCOUNTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Stefan EDLINGER-BACH (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS)

**LOCATION** HALLING (3. FL)

**Management Control Systems and Innovation: a case study enlightened by Institutional Theory**

RUBEN BARROS, LISBON UNIVERSITY INSTITUTE; ANA MARIA DIAS SIMÕES DA COSTA FERREIRA, ISCTE - INSTITUTO UNIVERSITÁRIO DE LISBOA

**MARF.09 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK MANAGEMENT ACCOUNTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Stefan EDLINGER-BACH (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS)

**LOCATION** HALLING (3. FL)

**The Relationship between Resilience and Sustainability in the Organizational Context - A Systematic Review**

MAXIMILIAN WEBER, ASCHAFFENBURG UNIVERSITY OF APPLIED SCIENCES; PETER ROETZEL, UNIVERSITY OF STUTTGART

**MARF.09 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK MANAGEMENT ACCOUNTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Stefan EDLINGER-BACH (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS)

**LOCATION** HALLING (3. FL)

**Missing the point but still succeed: Looking for megaproject management success in changing regulatory environment**

SILVANA REVELLINO, UNIVERSITY OF SALERNO; VALERIO ANTONELLI, UNIVERSITY OF SALERNO; LINO CINQUINI, SCUOLA SUPERIORE SANT'ANNA PISA; RAFFAELE D'ALESSIO, UNIVERSITY OF SALERNO

**MARF.09 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK MANAGEMENT ACCOUNTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Stefan EDLINGER-BACH (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS)

**LOCATION** HALLING (3. FL)

**Customer Accounting and competitive advantage in the digital era. Evidence from a case study**

LUCA IANNI, UNIVERSITY OF PESCARA; ARMANDO DELLA PORTA, UNIVERSITY OF PESCARA; FABRIZIO BARBAROSSA, UNIVERSITY OF PESCARA

**MARF.09 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Stefan EDLINGER-BACH (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS)

**LOCATION** HALLING (3. FL)

**Creativity, Control and Communication in New Product Development**

JOAO OLIVEIRA, UNIVERSITY OF PORTO; HANNO ROBERTS, BI NORWEGIAN BUSINESS SCHOOL; EMILIA SKOWROŃSKA, UNIVERSITY OF PORTO - SCHOOL OF ECONOMICS AND MANAGEMENT

**SEEPS.11 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Fereshteh MAHMOUDIAN (SIMON FRASER UNIVERSITY)

**LOCATION** BUKKEN (3. FL)

**Carbon management strategy quality in Colombian companies: the influence of the national and regional public sector and company-inherent characteristics**

MARTHA CRISTINA LINARES RODRIGUEZ, CENTRAL UNIVERSITY; MARIA GARCIA BENAOU, UNIVERSITY OF VALENCIA; NICOLAS GAMBETTA, UNIVERSIDAD ORT URUGUAY

**SEEPS.11 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Fereshteh MAHMOUDIAN (SIMON FRASER UNIVERSITY)

**LOCATION** BUKKEN (3. FL)

**(How) Do CSR disclosure mandates facilitate stakeholder pressure on firms? - The case of NGOs**

JANA WAGNER, GOETTINGEN UNIVERSITY; SIMONE EULER, HUMBOLDT UNIVERSITY OF BERLIN

**SEEPS.11 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Fereshteh MAHMOUDIAN (SIMON FRASER UNIVERSITY)

**LOCATION** BUKKEN (3. FL)

**Truth or Consequences: Stakeholder Influences on the Relationships Between ESG Reporting and Profitability in the Global Automotive Industry Supply Chain**

SHIRLEY DANIEL; TING-TSEN YEH, LOUISIANA STATE UNIVERSITY AT SHREVEPORT;  
YUANZHANG XIAO, UNIVERSITY OF HAWAII AT MANOA

**SEEPSD.06 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Mercedes LUQUE-VÍLCHEZ (UNIVERSITY OF CÓRDOBA)

**LOCATION** NYGÅRD 117

**Does the EU Taxonomy for Green Investments affect Investor Judgment? An Experimental Study of Private and Professional German Investors.**

SANDRA CHRZAN, TU DORTMUND UNIVERSITY; CHRISTIANE POTT, TU DORTMUND UNIVERSITY

Discussant: Jurian HENDRIKSE (TILBURG UNIVERSITY)

**SEEPSD.06 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Mercedes LUQUE-VÍLCHEZ (UNIVERSITY OF CÓRDOBA)

**LOCATION** NYGÅRD 117

**Tax disclosure in non-financial reports and materiality**

MAX GOETTSCHKE, CATHOLIC UNIVERSITY OF EICHSTATT-INGOLSTADT; FLORIAN HABERMANN, CATHOLIC UNIVERSITY OF EICHSTATT-INGOLSTADT; SEBASTIAN SIEBER, CATHOLIC UNIVERSITY OF EICHSTÄTT-INGOLSTADT

Discussant: Frank SCHIEMANN (UNIVERSITY OF HAMBURG)

**SEERF.09 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Thomas PIOCH (HAMBURG UNIVERSITY)

**LOCATION** HARPEN (3. FL)

**Sustainability Performance Indicator Trends: a Canadian Industry-based Analysis**

VINCENT GAGNÉ, UNIVERSITY OF SHERBROOKE; SYLVIE BERTHELOT, UNIVERSITY OF SHERBROOKE; MICHEL COULMONT, UNIVERSITY OF SHERBROOKE

**SEERF.09 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Thomas PIOCH (HAMBURG UNIVERSITY)

**LOCATION** HARPEN (3. FL)

**SDG reporting: greenwashing or substantial action?**

THERESA SPANDEL, HAMBURG UNIVERSITY

**SEERF.09 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Thomas PIOCH (HAMBURG UNIVERSITY)

**LOCATION** HARPEN (3. FL)

**Environmental disclosure in the financial sector: does religiosity matter?**

SIMONE TERZANI, UNIVERSITY OF PERUGIA; CAMILLA CIAPPEI, UNIVERSITY OF FLORENCE; TERESA TURZO, UNIVERSITY OF PERUGIA; GIANLUCA MORETTI, UNIVERSITY OF PERUGIA

**SEERF.09 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Thomas PIOCH (HAMBURG UNIVERSITY)

**LOCATION** HARPEN (3. FL)

**Determinants of environmental reporting in the European Listed companies after IAS/IFRS adoption**

CARLOS MATA, POLYTECHNIC INSTITUTE OF SETUBAL; TERESA EUGENIO, SCHOOL OF TECHNOLOGY AND MANAGEMENT, POLYTECHNIC OF LEIRIA; ANA FIALHO SILVA, CEFAGE EVORA UNIVERSITY

**SEERF.09 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Thomas PIOCH (HAMBURG UNIVERSITY)

**LOCATION** HARPEN (3. FL)

**The Dark Side of Competition: Evidence from Corporate ESG Performance**

HANWEN SUN, UNIVERSITY OF BATH; YUE XIANG, UNIVERSITY OF BATH

**SEERF.10 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Felice MATOZZA (UNIVERSITY OF ROMA TRE)

**LOCATION** NYGÅRD 118

**ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) PERFORMANCE AND ITS INFLUENCE ON ACCOUNTING CONSERVATISM**

DENIZE FERREIRA, FEDERAL UNIVERSITY OF SANTA CATARINA; EDILSON PAULO, FEDERAL UNIVERSITY OF RIO GRANDE DU SOL; KATIA DALCERO, FEDERAL UNIVERSITY OF SANTA CATARINA; SARA MEURER, FEDERAL UNIVERSITY OF SANTA CATARINA

**SEERF.10 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Felice MATOZZA (UNIVERSITY OF ROMA TRE)

**LOCATION** NYGÅRD 118

**Firm reintegration after accounting misstatements: A restorative justice view**

FELICE MATOZZA, UNIVERSITY OF ROMA TRE; ANNA MARIA BISCOTTI, UNIVERSITY OF FOGGIA; EUGENIO D'AMICO, UNIVERSITY OF ROMA TRE

**SEERF.10 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum



**SESSION CHAIR** Felice MATOZZA (UNIVERSITY OF ROMA TRE)

**LOCATION** NYGÅRD 118

**The moderating impact of efficient monitoring on the association between corporate social responsibility and tax avoidance**

AHMED BAKRY, ASSISTANT LECTURER, FACULTY OF COMMERCE, SOHAG UNIVERSITY;  
HESHAM YOUSEF, G.D'ANNUNZIO UNIVERSITY OF CHIETI-PESCARA; LORENZO LUCIANETTI,  
UNIVERSITY OF PESCARA

**SEERF.10 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Felice MATOZZA (UNIVERSITY OF ROMA TRE)

**LOCATION** NYGÅRD 118

**How stakeholders voice concerns about unethical organizational conduct: Examining Twitter communication**

EWELINA ZARZYCKA, LODZ UNIVERSITY; CHARLES CHO, SCHULICH SCHOOL OF BUSINESS,  
YORK UNIVERSITY; DOROTA DOBIJA, KOZMINSKI UNIVERSITY; JOANNA KRASODOMSKA,  
CRACOW UNIVERSITY OF ECONOMICS; CHAOYUAN SHE, UNIVERSITY OF ESSEX

**SEERF.10 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Felice MATOZZA (UNIVERSITY OF ROMA TRE)

**LOCATION** NYGÅRD 118

**Are business tax avoidance practices consistent with CSR policies?**

MARÍA VICTORIA LÓPEZ-PÉREZ, UNIVERSITY OF GRANADA; KHAIRIEH AMARNEH,  
UNIVERSITY OF GRANADA; RAQUEL GARDE-SÁNCHEZ, UNIVERSITY OF GRANADA; LÁZARO  
RODRÍGUEZ-ARIZA, UNIVERSITY OF GRANADA

**TAXPS.09 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** TAXATION

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Karina SOPP (TECHNISCHE UNIVERSITÄT BERGAKADEMIE FREIBERG)

**LOCATION** SMÅTROLL (0. FL)

**Anti-Tax Avoidance Rules and Tax Complexity: Evidence Across Countries and Time**

FELIX SIEGEL, LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH; DEBORAH SCHANZ, LUDWIG-MAXIMILIANS-UNIVERSITÄT MÜNCHEN ; CAREN SURETH-SLOANE, UNIVERSITÄT PADERBORN

**TAXPS.09 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Karina SOPP (TECHNISCHE UNIVERSITÄT BERGAKADEMIE FREIBERG)

**LOCATION** SMÅTROLL (0. FL)

**Does Tax Complexity Jeopardize Cooperative Compliance Program Effectiveness?**

ADRIAN SCHIPP, PADERBORN UNIVERSITY

**TAXPS.09 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Karina SOPP (TECHNISCHE UNIVERSITÄT BERGAKADEMIE FREIBERG)

**LOCATION** SMÅTROLL (0. FL)

**Tax Regimes and Profit Shifting**

PANAGIOTIS KARAVITIS, ADAM SMITH BUSINESS SCHOOL, UNIVERSITY OF GLASGOW;  
PANTELIS KAZAKIS, ADAM SMITH BUSINESS SCHOOL, UNIVERSITY OF GLASGOW; RAJNI SONI,  
ADAM SMITH BUSINESS SCHOOL, UNIVERSITY OF GLASGOW; THEODORE SOUGIANNIS,  
UNIVERSITY OF ILLINOIS AT URB

**TAXPS.10 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Eva MATTHAEI (FREE UNIVERSITY OF BERLIN)

**LOCATION** NYGÅRD 115

**Assessing the impact of increasing transparency about aggressive cross-border tax-planning arrangements – Evidence from EU disclosure rules**

CHRISTIAN OTT, EM STRASBOURG BUSINESS SCHOOL; VANESSA WAGNER, UNIVERSITÄT HAMBURG; INGA HARDECK, UNIVERSITÄT REGENSBURG

**TAXPS.10 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Eva MATTHAEI (FREE UNIVERSITY OF BERLIN)

**LOCATION** NYGÅRD 115

**Tax Transparency through Mandatory Qualitative Disclosures – Determinants and Effects of UK Tax Strategy Reports**

SINA WILLKOMM, UNIVERSITY OF COLOGNE; MATHIAS DUNKER, UNIVERSITY OF COLOGNE

**TAXPS.10 2:00 PM-3:30 PM Friday, 13 May 2022**

**TRACK** TAXATION

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Eva MATTHAEI (FREE UNIVERSITY OF BERLIN)

**LOCATION** NYGÅRD 115

**How Do Investors Value the Publication of Tax Information? Evidence from the European Public Country-by-Country Reporting**

RAPHAEL MÜLLER, UNIVERSITY OF MANNHEIM; CHRISTOPH SPENGEL, UNIVERSITY OF MANNHEIM; STEFAN WECK, UNIVERSITY OF MANNHEIM

**AUPS.10 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Willem BUIJINK

**LOCATION** NYGÅRD 113

**European Evidence on Audit Firms' Spatial Distribution and Audit Quality**

MAYSAM AYOUB, UNNIVERSITY OF ANTWERP; KRIS HARDIES, UNIVERSITY OF ANTWERP

**AUPS.10 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** AUDITING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Willem BUIJINK

**LOCATION** NYGÅRD 113

**Distracted Auditors and Corporate Reporting Environment**

KIM ITTONEN, HANKEN SCHOOL OF ECONOMICS; MANSOOR AFZALI, HANKEN SCHOOL OF ECONOMICS; HAROON AFZALI, HANKEN SCHOOL OF ECONOMICS

**AUPS.10 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Willem BUIJINK

**LOCATION** NYGÅRD 113

**The Impact of Audit Technology on Audit Task Outcomes: Evidence for Technology-Based Audit Techniques**

MARC EULERICH, UNIVERSITY OF DUISBURG-ESSEN; ADI MASLI, KANSAS UNIVERSITY; JEFF PICKERD, UNIVERSITY OF MISSISSIPPI; DAVID WOOD, BRIGHAM YOUNG UNIVERSITY

**AUPSD.06 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Marie-Laure VANDENHAUTE (VRIJE UNIVERSITEIT BRUSSEL)

**LOCATION** TROLLTOG (3. FL)

**Do Auditors Respond to Media Coverage of New CEOs?**

SHWU-MIN HORNG, NATIONAL CHENGCHI UNIVERSITY; CHIA-LING CHAO, NATIONAL CHUNG CHENG UNIVERSITY

Discussant: Marco TROMBETTA (IE UNIVERSITY)

**AURF.07 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Anne JENY-CAZAVAN (IESEG SCHOOL OF MANAGEMENT)

**LOCATION** SVANE (3.FL)

**The Use of Shared Service Centers in the Audit Industry and the Impact on Financial Analysts' Perception**

EWALD ASCHAUER, JOHANNES KEPLER UNIVERSITY LINZ; REINER QUICK, DARMSTADT TECHNICAL UNIVERSITY; MARKUS ISACK, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

**AURF.07 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Anne JENY-CAZAVAN (IESEG SCHOOL OF MANAGEMENT)

**LOCATION** SVANE (3.FL)

### **The Influence of Internet of Things on Audit**

LUTHER BU, HONG KONG BAPTIST UNIVERSITY; XIONGYUAN WANG, ZHONGNAN UNIVERSITY OF ECONOMICS AND LAW; PENG WANG, MCGILL UNIVERSITY

**AURF.07 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Anne JENY-CAZAVAN (IESEG SCHOOL OF MANAGEMENT)

**LOCATION** SVANE (3.FL)

### **Reviewing the literature on audit teams: Discussing and questioning the conclusions in light of the technological change**

ANGELA PETTINICCHIO, UNIVERSITÀ CATTOLICA DEL SACRO CUORE; MARA CAMERAN, UNIVERSITÀ BOCCONI; ANGELO DITILLO, BOCCONI UNIVERSITY

**AURF.07 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Anne JENY-CAZAVAN (IESEG SCHOOL OF MANAGEMENT)

**LOCATION** SVANE (3.FL)

### **The use of process mining in assessing the risk of material misstatement during an audit: Experimental evidence**

TATENDA MUGWIRA, UNIVERSITY OF AGDER; MARVIN NIPPER, UNIVERSITY OF DUISBURG-ESSEN; IRIS STUART, UNIVERSITY OF AGDER; ELLEN KULSET, UNIVERSITY OF SOUTH-EASTERN NORWAY

**AURF.07 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK AUDITING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Anne JENY-CAZAVAN (IESEG SCHOOL OF MANAGEMENT)

**LOCATION** SVANE (3.FL)

### **Relation between Auditing and Cryptocurrency in Europe**

MONOMITA NANDY, BRUNEL UNIVERSITY; SUMAN LODH, MIDDLESEX UNIVERSITY; MOHAMAD ALI SAFIEDDINE, BRUNEL UNIVERSITY LONDON

**FAPSD.03 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Kevin MCMEEKING (BRUNEL UNIVERSITY)

**LOCATION** SULAMITTEN (1. FL)

**The effect of labor market immobility on syndicated-loan structures**

DAPHNE LAU, CITY UNIVERSITY OF HONG KONG

Discussant: Harm SCHÜTT (TILBURG UNIVERSITY)

**FAPSD.03 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK FINANCIAL ANALYSIS**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Kevin MCMEEKING (BRUNEL UNIVERSITY)

**LOCATION** SULAMITTEN (1. FL)

**Preventing borrower runs: the prompt corrective action approach**

SRINIWAS MAHAPATRO, INDIAN SCHOOL OF BUSINESS; NISHANT KASHYAP, INDIAN SCHOOL OF BUSINESS; PRASANNA TANTRI, INDIAN SCHOOL OF BUSINESS

Discussant: Andreas CHARITOU (UNIVERSITY OF CYPRUS)

**FRPS.12 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Ulf BRUGGEMANN (HUMBOLDT UNIVERSITY OF BERLIN)

**LOCATION** NYGÅRD 114

**The Real Effects of Mandatory ESG Disclosure**

DANIEL FABISCH, UNIVERSITY OF GRAZ

**FRPS.12 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Ulf BRUGGEMANN (HUMBOLDT UNIVERSITY OF BERLIN)

**LOCATION** NYGÅRD 114

**Responding to Climate Change Crises: Firms' Tradeoffs**

FELIX FRITSCH, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT; QI ZHANG, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT; XIANG ZHENG, NHH NORWEGIAN SCHOOL OF ECONOMICS

**FRPS.12 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Ulf BRUGGEMANN (HUMBOLDT UNIVERSITY OF BERLIN)

**LOCATION** NYGÅRD 114

**Mandatory ESG Reporting and Corporate Performance**

ANTONIO B. VAZQUEZ, STOCKHOLM SCHOOL OF ECONOMICS; SOFIA MARTINEZ,  
STOCKHOLM SCHOOL OF ECONOMICS

**FRPS.13 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Bianca BEYER (HUMBOLDT UNIVERSITY OF BERLIN)

**LOCATION** GJENDINE (0. FL)

**Getting rivals to back off? Biasing sales forecasts to reduce competition**

CAROLINE LEE, ESSEC BUSINESS SCHOOL

**FRPS.13 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Bianca BEYER (HUMBOLDT UNIVERSITY OF BERLIN)

**LOCATION** GJENDINE (0. FL)

**Tone Management and Stock Price Crash Risk**

DORON REICHMANN, RUHR UNIVERSITY BOCHUM

**FRPS.13 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Bianca BEYER (HUMBOLDT UNIVERSITY OF BERLIN)

**LOCATION** GJENDINE (0. FL)

**Does Firm's Silence Drive Media's Attention Away?**

SASAN MANSOURI, GOETHE UNIVERSITY FRANKFURT

**FRPSD.08 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** David PROCHAZKA (PRAGUE UNIVERSITY OF ECONOMICS AND BUSINESS)

**LOCATION** KLOKKEKLANG (0. FL)

**Strategic Use of Tone in Disclosures**

LISA KNACKER, FRANKFURT UNIVERSITY; ANNA ROHLFING-BASTIAN, GOETHE-UNIVERSITY OF FRANKFURT AM MAIN

Discussant: Mari PAANANEN (UNIVERSITY OF GOTHENBURG)

**FRPSD.08 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** David PROCHAZKA (PRAGUE UNIVERSITY OF ECONOMICS AND BUSINESS)

**LOCATION** KLOKKEKLANG (0. FL)

**Strategic Disclosure of Key Performance Indicators**

ELISABETH PLIETZSCH, BI NORWEGIAN BUSINESS SCHOOL; PHILLIP STOCKEN, DARTMOUTH COLLEGE

Discussant: Paul KLUMPES (AALBORG UNIVERSITY)

**FRRF.10 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Moataz ELHELALY (AMERICAN UNIVERSITY IN CAIRO)

**LOCATION** NYGÅRD 231

**Financial Incentives of Crowdsourced Financial Analysts**

JEROEN KOENRAADT, ERASMUS UNIVERSITY ROTTERDAM

**FRRF.10 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Moataz ELHELALY (AMERICAN UNIVERSITY IN CAIRO)

**LOCATION** NYGÅRD 231

**Insider trading and disclosure: The case of cyberattacks**

SHAI LEVI, TEL AVIV UNIVERSITY; ELI AMIR, TEL AVIV UNIVERSITY; TSAFRIR LIVNE, TEL AVIV UNIVERSITY



**FRRF.10 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Moataz ELHELALY (AMERICAN UNIVERSITY IN CAIRO)

**LOCATION** NYGÅRD 231

**The Disclosure Effect of Liquidity Shocks: A Study of MiFiD II Tick Size Regulation**

MARCO ERRICO, ESADE BUSINESS SCHOOL; PETYA PLATIKANOVA, ESADE

**FRRF.10 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Moataz ELHELALY (AMERICAN UNIVERSITY IN CAIRO)

**LOCATION** NYGÅRD 231

**Equilibrium information production when managers and traders disagree**

HUI CHEN, UNIVERSITY OF ZURICH

**FRRF.10 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Moataz ELHELALY (AMERICAN UNIVERSITY IN CAIRO)

**LOCATION** NYGÅRD 231

**Blockchain Adoption and Investment Sensitivity to Stock Price**

SIMONE TRAINI, NHH NORWEGIAN SCHOOL OF ECONOMICS; TZU-TING CHIU, NHH NORWEGIAN SCHOOL OF ECONOMICS; JEE-HAE LIM, UNIVERSITY OF HAWAII AT MANOA

**FRRF.11 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Rico CHASKEL (HUMBOLDT UNIVERSITY OF BERLIN)

**LOCATION** BEKKELOKKEN (0. FL)

**European companies and earnings management: recent trends and the influence of controls**

FRANCESCO AVALLONE, UNIVERSITY OF GENOVA; ALBERTO QUAGLI, UNIVERSITY OF GENOVA; PAOLA RAMASSA, UNIVERSITY OF GENOVA; LORENZO SIMONI, UNIVERSITY OF GENOVA

**FRRF.11 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Rico CHASKEL (HUMBOLDT UNIVERSITY OF BERLIN)

**LOCATION** BEKKELOKKEN (0. FL)

**Earnings management around seasoned equity offerings: the role of non-investment accruals.**

AMEDEO PUGLIESE, UNIVERSITY OF PADOVA; LORETA RAPUSHI, BI NORWEGIAN SCHOOL OF MANAGEMENT

**FRRF.11 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Rico CHASKEL (HUMBOLDT UNIVERSITY OF BERLIN)

**LOCATION** BEKKELOKKEN (0. FL)

**The Effect of Dominant Firms' Shocks on Earnings Management**

DANTE VIANA JR, FUCAPE BUSINESS SCHOOL; FABIO COSTA, FUCAPE BUSINESS SCHOOL; ISABEL LOURENCO, LISBON UNIVERSITY INSTITUTE; MANUEL BRANCO, OPORTO FACULTY OF ECONOMICS

**FRRF.11 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Rico CHASKEL (HUMBOLDT UNIVERSITY OF BERLIN)

**LOCATION** BEKKELOKKEN (0. FL)

**Earnings management around CRA examinations**

BEATRIZ GARCIA OSMA, CARLOS III UNIVERSITY MADRID; LUCIANA MARIA OROZCO RUIZ, BI NORWEGIAN BUSINESS SCHOOL; SILVINA RUBIO, UNIVERSITY OF BRISTOL

**FRRF.11 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK FINANCIAL REPORTING**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Rico CHASKEL (HUMBOLDT UNIVERSITY OF BERLIN)

**LOCATION** BEKKELOKKEN (0. FL)

**CEO's Concern for Reputation and Earnings Management in Private Family Firms**

MAARTEN CORTEN, HASSELT UNIVERSITY; ANNELEEN MICHIELS, HASSELT UNIVERSITY;  
DANIEL PITTINO, JIBS; FRANCESCO BARBERA, RYERSON UNIVERSITY

**GVPS.04 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** ACCOUNTING AND GOVERNANCE

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Thomas KEUSCH (INSEAD)

**LOCATION** NYGÅRD 232

**THE UPPER APEX ROLE IN SHAPING A DISCLOSURE STRATEGY: A FAMILY FIRM IN CRISIS**

MATTIAS SANDGREN, JONKOPING UNIVERSITY; TIMUR UMAN, JONKOPING UNIVERSITY;  
MATTIAS NORDQVIST, STOCKHOLM SCHOOL OF ECONOMICS

**GVPS.04 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** ACCOUNTING AND GOVERNANCE

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Thomas KEUSCH (INSEAD)

**LOCATION** NYGÅRD 232

**Anti-Cartel Enforcement and CEO Equity Incentives: Evidence from Global Leniency Laws**

XUEJUN JIANG, AUSTRALIAN NATIONAL UNIVERSITY; LOUISE YI LU, AUSTRALIAN NATIONAL  
UNIVERSITY; GREG SHAILER, THE AUSTRALIAN NATIONAL UNIVERSITY; DONGYUE(KATHY)  
WANG, AUSTRALIAN NATIONAL UNIVERSITY

**GVPS.04 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** ACCOUNTING AND GOVERNANCE

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Thomas KEUSCH (INSEAD)

**LOCATION** NYGÅRD 232

**Risk Disclosure in Business Communication during Pandemic: Evidence from Family Firms**

GIANFRANCO SICILIANO, CHINA EUROPE INTERNATIONAL BUSINESS SCHOOL; LUCIA PIERINI,  
CHINA EUROPE INTERNATIONAL BUSINESS SCHOOL; PURUEM KIM, CALIFORNIA STATE  
UNIVERSITY

**GVRP.07 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** ACCOUNTING AND GOVERNANCE

**SESSION TYPE** Research Forum

**SESSION CHAIR** Charlotte ANTOONS (KU LEUVEN)

**LOCATION** HARPEN (3. FL)

**Universitas Mundi: the success factor for start-ups**

CRISTIAN CARINI, UNIVERSITY OF BRESCIA; LAURA ROCCA, UNIVERSITY OF BRESCIA; MONICA VENEZIANI, UNIVERSITY OF BRESCIA; CLAUDIO TEODORI, UNIVERSITY OF BRESCIA

**GVR.F.07 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** ACCOUNTING AND GOVERNANCE

**SESSION TYPE** Research Forum

**SESSION CHAIR** Charlotte ANTOONS (KU LEUVEN)

**LOCATION** HARPEN (3. FL)

**RISK REPORTING: DO COUNTRY-LEVEL INSTITUTIONAL FORCES REALLY MATTER?**

JONAS OLIVEIRA, LISBON UNIVERSITY INSTITUTE; ROGÉRIO SERRASQUEIRO, ISCTE BUSINESS SCHOOL

**GVR.F.07 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** ACCOUNTING AND GOVERNANCE

**SESSION TYPE** Research Forum

**SESSION CHAIR** Charlotte ANTOONS (KU LEUVEN)

**LOCATION** HARPEN (3. FL)

**CEO industry tournaments and conditional conservatism**

TRANG NGUYEN, UNIVERSITY OF GLASGOW; MAHMOUD GAD, LANCASTER UNIVERSITY; JUAN GARCIA LARA, CARLOS III UNIVERSITY MADRID; MARIANO SCAPIN, UNIVERSITY OF BRISTOL

**GVR.F.07 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** ACCOUNTING AND GOVERNANCE

**SESSION TYPE** Research Forum

**SESSION CHAIR** Charlotte ANTOONS (KU LEUVEN)

**LOCATION** HARPEN (3. FL)

**The effect of financial analysts' revisions on acquisition outcomes**

HUIRU GAO, UNIVERSITY OF BIRMINGHAM; CHUN YU MAK, UNIVERSITY OF BIRMINGHAM

**GVR.F.07 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK ACCOUNTING AND GOVERNANCE**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Charlotte ANTOONS (KU LEUVEN)

**LOCATION** HARPEN (3. FL)

**Does analysts' industrial concentration affect the quality of their forecasts for firms?**

YUN SUN, BAYES BUSINESS SCHOOL; GUANMING HE, DURHAM UNIVERSITY

**HIPSD.01 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK HISTORY**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Lucia RODRIGUES (UNIVERSITY OF MINHO)

**LOCATION** BEKKEN (3. FL)

**Shareholder sentiment at general meetings: speculating on colonialism**

SEAN POWER, TOULOUSE BUSINESS SCHOOL; NIAMH M. BRENNAN, UNIVERSITY COLLEGE DUBLIN

Discussant: Shraddha VERMA (THE OPEN UNIVERSITY)

**HIPSD.01 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK HISTORY**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Lucia RODRIGUES (UNIVERSITY OF MINHO)

**LOCATION** BEKKEN (3. FL)

**Government risk management: the case of the Burmah Oil Company tanker fleet crisis 1974-75**

SHRADDHA VERMA, THE OPEN UNIVERSITY ; PHILIP LINSLEY, UNIVERSITY OF YORK; NEVEEN ABDELREHIM, NEWCASTLE UNIVERSITY

Discussant: Sean POWER (TOULOUSE BUSINESS SCHOOL)

**HIRF.01 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK ACCOUNTING HISTORY**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Sandra VAN DER LAAN (UNIVERSITY OF SYDNEY)

**LOCATION** NYGÅRD 118

**MANAGEMENT ACCOUNTING CHANGE: AN EVIDENCE FROM A TRANSITION COUNTRY**

IRINA PALADI, UNIVERSITY OF BURGUNDY

**HIRF.01 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK ACCOUNTING HISTORY**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Sandra VAN DER LAAN (UNIVERSITY OF SYDNEY)

**LOCATION** NYGÅRD 118

**The Monte di Pietà in Assisi as a precursor of the Weberian theory: governance and accountability during the Middle Ages**

ROBERTO APRILE, UNIVERSITY OF BERGAMO

**HIRF.01 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK ACCOUNTING HISTORY**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Sandra VAN DER LAAN (UNIVERSITY OF SYDNEY)

**LOCATION** NYGÅRD 118

**Those who rush stumble and fall: The revenue recognition project in Japan**

MASATSUGU SANADA, KYOTO TACHIBANA UNIVERSITY; TOSHITAKE MIYAUCHI, OTEMON GAKUIN UNIVERSITY

**HIRF.01 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK ACCOUNTING HISTORY**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Sandra VAN DER LAAN (UNIVERSITY OF SYDNEY)

**LOCATION** NYGÅRD 118

**Modernisation of Accounting in Japan during the Meiji era (1868-1912) and before the start of Pacific War (1941-1945)**

ORIE MIYAZAWA, UNIVERSITY OF KENT

**ICPS.03 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK INTERDISCIPLINARY/CRITICAL**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Christian HUBER (COPENHAGEN BUSINESS SCHOOL)

**LOCATION** NYGÅRD 230

**The role of accounting in matching asset risks with client risk preferences**

THOMAS TAUSSI, AALTO UNIVERSITY SCHOOL OF BUSINESS

**ICPS.03 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** INTERDISCIPLINARY/CRITICAL

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Christian HUBER (COPENHAGEN BUSINESS SCHOOL)

**LOCATION** NYGÅRD 230

**Constructing decision usefulness - The application of IFRS 6 in the Norwegian oil & gas industry**

CHRISTOPH PELGER, UNIVERSITY OF PASSAU; KJELL OVE RØSOK, NHH NORWEGIAN SCHOOL OF ECONOMICS

**ICPS.03 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** INTERDISCIPLINARY/CRITICAL

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Christian HUBER (COPENHAGEN BUSINESS SCHOOL)

**LOCATION** NYGÅRD 230

**The neoliberal frame under the sovereign debt crisis: the privatisations of energy strategic assets**

ADELAIDE MARTINS, UNIVERSITY OF PORTO; DELFINA GOMES, UNIVERSITY OF MINHO ; ANA ALEXANDRA CARIA, UNIVERSITY OF MINHO

**ISRF.02 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** ACCOUNTING AND INFORMATION SYSTEMS

**SESSION TYPE** Research Forum

**SESSION CHAIR** Anastasiia BORISOVA (UNIVERSITY OF LAUSANNE)

**LOCATION** GLASSROMMET (1. FL)

**Benefits, building blocks, enablers and barriers of Real-time Economy from Accounting perspective. Country case**

TARMO KADAK, TALLINN UNIVERSITY OF TECHNOLOGY; ROBERT KRIMMER, CITIS CENTER FOR IT IMPACT STUDIES, JOHAN SKYTTE INSTITUTE FOR POLITICAL STUDIES, UNIVERSITY OF TARTU; MAARJA OLESK, THE INSTITUTE OF BALTIC STUDIES; RALF-MARTIN SOE, FINEST CENTRE FOR SMART C

**ISRF.02 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** ACCOUNTING AND INFORMATION SYSTEMS

**SESSION TYPE** Research Forum

**SESSION CHAIR** Anastasiia BORISOVA (UNIVERSITY OF LAUSANNE)

**LOCATION** GLASSROMMET (1. FL)

**Information Asymmetry and the Effect of Materiality**

ALEXANDRA LILGE, UNIVERSITY OF HANOVER

**ISRF.02 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** ACCOUNTING AND INFORMATION SYSTEMS

**SESSION TYPE** Research Forum

**SESSION CHAIR** Anastasiia BORISOVA (UNIVERSITY OF LAUSANNE)

**LOCATION** GLASSROMMET (1. FL)

**A new proxy for financial texts' readability**

JALAJ PATHAK, GREAT LAKES INTERNATIONAL UNIVERSITY; ABHINAV ANAND, IIM BANGALORE; SANKARSHAN BASU, IIM BANGALORE

**ISRF.02 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** ACCOUNTING AND INFORMATION SYSTEMS

**SESSION TYPE** Research Forum

**SESSION CHAIR** Anastasiia BORISOVA (UNIVERSITY OF LAUSANNE)

**LOCATION** GLASSROMMET (1. FL)

**Vocabulary based information retrieval: a look at CSR reports by European listed companies**

ANASTASIIA BORISOVA, UNIVERSITY OF LAUSANNE

**MAPS.11 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Laura GOMEZ-RUIZ (UNIVERSITY PABLO DE OLAVIDE, SEVILLE)

**LOCATION** BØYGEN (2. FL)

**The Effects of Reporting Structure and Reporting Frequency on Discretionary Rewards and Employee Effort**

RAZVAN GHITA, UNIVERSITY OF SOUTHERN DENMARK; VICTOR MAAS, UNIVERSITY OF AMSTERDAM



**MAPS.11 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK MANAGEMENT ACCOUNTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Laura GOMEZ-RUIZ (UNIVERSITY PABLO DE OLAVIDE, SEVILLE)

**LOCATION** BØYGEN (2. FL)

**Participative Budgeting: Disaggregate the Plans, the Reports, or Both?**

ANDREAS OSTERMAIER, UNIVERSITY OF SOUTHERN DENMARK; PETER SCHAEFER, TECHNICAL UNIVERSITY OF MUNICH; DOMINIK KEMSA, MUNICH UNIVERSITY OF TECHNOLOGY

**MAPS.11 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK MANAGEMENT ACCOUNTING**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Laura GOMEZ-RUIZ (UNIVERSITY PABLO DE OLAVIDE, SEVILLE)

**LOCATION** BØYGEN (2. FL)

**The more, the merrier? The behavioral effects of firms' CSR mission and monetary CSR incentives on employees' CSR engagement**

FRANZISKA SPALLEK, TECHNICAL UNIVERSITY OF BERLIN; KAROLA BASTINI, TECHNICAL UNIVERSITY BERLIN; MAIK LACHMANN, TECHNICAL UNIVERSITY OF BERLIN

**MAPSD.07 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK MANAGEMENT ACCOUNTING**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Lucia BELLORA-BIENENGRAEBER (UNIVERSITY OF GRONINGEN)

**LOCATION** NINA (3. FL)

**Management accounting change and the dynamics of outcome, process and personal accountability**

KATHARINA FREDERICH, UNIVERSITY OF INNSBRUCK; FERDINAND KUNZL, UNIVERSITY OF INNSBRUCK; MARTIN MESSNER, UNIVERSITY OF INNSBRUCK

Discussant: Ann JORISSEN (UNIVERSITY OF ANTWERP)

**MAPSD.07 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK MANAGEMENT ACCOUNTING**

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Lucia BELLORA-BIENENGRAEBER (UNIVERSITY OF GRONINGEN)

**LOCATION** NINA (3. FL)

**Building adaptive capacity: The role of advanced analytics in risk management**

EVELYN BRAUMANN, VU SCHOOL OF BUSINESS AND ECONOMICS; ALEKSANDRA KLEIN, WU VIENNA; ARTHUR POSCH, BERN UNIVERSITY

Discussant: Tobias JOHANSSON-BERG (MALARDALEN UNIVERSITY)

**MAPSD.08 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Maria Chiara DEMARTINI (UNIVERSITÀ DEGLI STUDI DI PAVIA)

**LOCATION** NYGÅRD 228

**Real Effects of Internal Information Allocation: Evidence from a Field Experiment**

AMADEUS BACH, UNIVERSITY OF MANNHEIM; JANNIS BISCHOF, UNIVERSITY OF MANNHEIM

Discussant: Hanno ROBERTS (BI NORWEGIAN BUSINESS SCHOOL)

**MAPSD.08 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Parallel Sessions with Discussant

**SESSION CHAIR** Maria Chiara DEMARTINI (UNIVERSITÀ DEGLI STUDI DI PAVIA)

**LOCATION** NYGÅRD 228

**Internal Information Quality and Financial Policy Peer Effects**

YONGDA LIU, UNIVERSITY OF READING

Discussant: Jan-Hendrik MEIER (KIEL UNIVERSITY OF APPLIED SCIENCES)

**MARF.07 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Hesham YOUSEF (G.D'ANNUNZIO UNIVERSITY OF CHIETI-PESCARA)

**LOCATION** HALLING (3. FL)

**How to Promote Risk Disclosure in Internal Reporting? The Roles of Risk Reporting Policy and Work Climate**

SABRA KHAJEHNEJAD, ESSEC BUSINESS SCHOOL; DIETER SMEULDERS, KU LEUVEN;

ALEXANDRA VAN DEN ABEELE, KU LEUVEN; EDDY CARDINAELS, TILBURG UNIVERSITY AND KU LEUVEN

**MARF.07 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Hesham YOUSEF (G.D'ANNUNZIO UNIVERSITY OF CHIETI-PESCARA)

**LOCATION** HALLING (3. FL)

**The role of formal control and trust in interorganizational relationship monitoring - a multiple case study of financial accounting outsourcing in Finnish public sector organizations**

ARJA FLINKMAN, UNIVERSITY OF EASTERN FINLAND; BENITA GULLKVIST, HANKEN SCHOOL OF ECONOMICS

**MARF.07 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Hesham YOUSEF (G.D'ANNUNZIO UNIVERSITY OF CHIETI-PESCARA)

**LOCATION** HALLING (3. FL)

**Asymmetric Cost Behavior and Financial Distress**

ORESTES VLISMAS, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS; DIMITRIOS NTOUNIS, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS

**MARF.07 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Hesham YOUSEF (G.D'ANNUNZIO UNIVERSITY OF CHIETI-PESCARA)

**LOCATION** HALLING (3. FL)

**Real Earnings Smoothing and Asymmetric Cost Behavior**

DIMITRIOS NTOUNIS, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS; ORESTES VLISMAS, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS; NIKOLAOS KARAMPINIS, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS; GIANNIS LESSIS, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS

**MARF.07 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** MANAGEMENT ACCOUNTING

**SESSION TYPE** Research Forum

**SESSION CHAIR** Hesham YOUSEF (G.D'ANNUNZIO UNIVERSITY OF CHIETI-PESCARA)

**LOCATION** HALLING (3. FL)

**Sustainability Reporting by Construction Companies in the EU**

DANIELA CORTES, LINZ JOHANNES KEPLER UNIVERSITY; ALBERT TRAXLER, JOHANNES KEPLER UNIVERSITY LINZ; DOROTHEA GREILING, LINZ JOHANNES KEPLER UNIVERSITY

**SEEPS.07 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Diogenis BABOUKARDOS (AUDENCIA BUSINESS SCHOOL)

**LOCATION** BUKKEN (3. FL)

**Director social networks and sustainability reporting practices**

ANILA KIRAN, AALTO UNIVERSITY; EMMA-RIIKKA MYLLYMÄKI, AALTO UNIVERSITY; LASSE NIEMI, AALTO UNIVERSITY SCHOOL OF BUSINESS

**SEEPS.07 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Diogenis BABOUKARDOS (AUDENCIA BUSINESS SCHOOL)

**LOCATION** BUKKEN (3. FL)

**Choice of disclosure channels and firm risk: Evidence from initiated and continued social disclosure between SEC-filings, sustainability reports, and financial reports**

ANDREAS G. F. HOEPNER, SCHOOL OF BUSINESS-UNIVERSITY COLLEGE DUBLIN; FRANK SCHIEMANN, UNIVERSITY OF HAMBURG

**SEEPS.07 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Diogenis BABOUKARDOS (AUDENCIA BUSINESS SCHOOL)

**LOCATION** BUKKEN (3. FL)

**An international empirical study of greenwashing and voluntary carbon disclosure**

ANTONIO J. MATEO-MARQUEZ, UNIVERSITY OF BURGOS; CONSTANCIO ZAMORA-RAMIREZ, UNIVERSITY OF SEVILLE; JOSÉ GONZÁLEZ-GONZÁLEZ, UNIVERSITY OF SEVILLE

**SEEPS.08 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Oana APOSTOL (TAMPERE UNIVERSITY)

**LOCATION** NYGÅRD 117

**When ratings become ‘make your own’ menus: Prosumption, co-reconstruction, and reactivity in environmental, social, and governance (ESG) ratings**

LIES BOUTEN, IÉSEG SCHOOL OF MANAGEMENT; CHARLES CHO, SCHULICH SCHOOL OF BUSINESS, YORK UNIVERSITY; GIOVANNA MICHELON, UNIVERSITY OF BRISTOL; ROBIN ROBERTS, UNIVERSITY OF CENTRAL FLORIDA

**SEEPS.08 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Oana APOSTOL (TAMPERE UNIVERSITY)

**LOCATION** NYGÅRD 117

**How digitalization supports a sustainable business model: a literature review**

LAURA BROCCARDO, UNIVERSITY OF TURIN; ADRIAN ZICARI, ESSEC BUSINESS SCHOOL

**SEEPS.08 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Oana APOSTOL (TAMPERE UNIVERSITY)

**LOCATION** NYGÅRD 117

**A dialogic approach to corporate anti-corruption disclosure: a proposal for an accountability framework**

NICOLAS GARCÍA-TOREA, UNIVERSIDAD DE BURGOS; MARTA DE LA CUESTA GONZÁLEZ, FACULTAD DE ECONÓMICAS Y EMPRESARIALES DE LA UNED.; ORENCIO VÁZQUEZ-OTEO, UNED

**TAXPS.05 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** TAXATION

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Caren SURETH-SLOANE (UNIVERSITÄT PADERBORN)

**LOCATION** SMÅTROLL (0. FL)

**Mutual Agreement Procedure and Foreign Direct Investments: Evidence from Firm-level Data**

XIXI ZHANG, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS; MATTHIAS PETUTSCHNIG, VIENNA UNIVERSITY OF ECONOMIS AND BUSINESS

**TAXPS.05 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Caren SURETH-SLOANE (UNIVERSITÄT PADERBORN)

**LOCATION** SMÅTROLL (0. FL)

**How does the Enforcement of Anti-Avoidance Rules Affect Investment and Tax Avoidance?**

REBECCA REINEKE, HANNOVER UNIVERSITY; KATRIN WEISKIRCHNER-MERTEN, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS; STEFAN WIELENBERG, LEIBNIZ UNIVERSITÄT HANNOVER

**TAXPS.05 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Caren SURETH-SLOANE (UNIVERSITÄT PADERBORN)

**LOCATION** SMÅTROLL (0. FL)

**Transfer Pricing and Investment - How OECD Transfer Pricing Rules Affect Investment Decisions**

SØREN NIELSEN, COPENHAGEN BUSINESS SCHOOL; DIRK SCHINDLER, ERASMUS UNIVERSITY ROTTERDAM; GUTTORM SCHJELDERUP, NHH NORWEGIAN SCHOOL OF ECONOMICS

**TAXPS.06 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Jesse VAN DER GEEST (TILBURG UNIVERSITY)

**LOCATION** NYGÅRD 115

**THE EFFECTS OF SCANDALS ON ORGANIZATIONAL AFFILIATION AND COMPETITION: EVIDENCE FROM CHURCH SCANDALS IN GERMANY**

DRAHOMIR KLIMSA, UNIVERSITY OF AUGSBURG; ERIK LEHMANN, UNIVERSITY OF AUGSBURG; ROBERT ULLMANN, UNIVERSITY OF AUGSBURG; LAURENZ WEISSE, UNIVERSITY OF AUGSBURG

**TAXPS.06 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Jesse VAN DER GEEST (TILBURG UNIVERSITY)

**LOCATION** NYGÅRD 115

### **Firms' Tax (Burden) Misperception**

MARTIN FOCHMANN, FREE UNIVERSITY OF BERLIN; VANESSA HEILE, PADERBORN UNIVERSITY; HANS-PETER HUBER, HUMBOLDT UNIVERSITY OF BERLIN; RALF MAITERTH, HUMBOLDT UNIVERSITY OF BERLIN; CAREN SURETH-SLOANE, UNIVERSITÄT PADERBORN

**TAXPS.06 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Parallel Sessions

**SESSION CHAIR** Jesse VAN DER GEEST (TILBURG UNIVERSITY)

**LOCATION** NYGÅRD 115

### **Does Auditor Litigation Risk Constrain Corporate Tax Avoidance? Evidence from a Quasi-Natural Experiment**

FELIX OWUSU, LINGNAN UNIVERSITY; KENNY Z. LIN, LINGNAN UNIVERSITY OF HONG KONG

**TAXRF.05 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Fernando SIAHAAN (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS)

**LOCATION** NYGÅRD 116

### **The impact of the permanent investment allowance for SMEs: evidence from Belgian corporate tax returns**

PIETER BUYL, GHENT UNIVERSITY; ANNELIES ROGGEMAN, GHENT UNIVERSITY; ISABELLE VERLEYEN, GHENT UNIVERSITY

**TAXRF.05 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Fernando SIAHAAN (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS)

**LOCATION** NYGÅRD 116

### **What Mechanism Prevails in the Home Tax Effect?**

ANDREA EVERS, FREE UNIVERSITY OF BERLIN; CARLA PÖSCHEL, FREE UNIVERSITY BERLIN

**TAXRF.05 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK TAXATION**

**SESSION TYPE** Research Forum

**SESSION CHAIR** Fernando SIAHAAN (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS)

**LOCATION** NYGÅRD 116

**The value of a loss: Restricting tax loss transfers and its impact on acquisition activity**

ANNA BUEHRLE, ZEW/UNIVERSITY OF MANNHEIM; ELISA CASI, NHH NORWEGIAN SCHOOL OF ECONOMICS; BARBARA STAGE, WHU OTTO BEISHEIM SCHOOL OF MANAGEMENT; JOHANNES VOGET, UNIVERSITY OF MANNHEIM

**TAXRF.05 9:00 AM-10:30 AM Friday, 13 May 2022**

**TRACK** TAXATION

**SESSION TYPE** Research Forum

**SESSION CHAIR** Fernando SIAHAAN (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS)

**LOCATION** NYGÅRD 116

**Changes in Transfer Pricing Regulations and Corporate Investment Decisions**

REYHANEH SAFAEI, PADERBORN UNIVERSITY; MEHRZAD AZMI SHABESTARI, TOWSON UNIVERSITY



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RAVENDA	Diego	PSNPPS.02
REDIGOLO	Giulia	PSNPPSD.01
REICHELT	Kenneth	FRPS.11
REICHERT	Leon	TAXRF.01
REICHMANN	Doron	FRPS.13
REIMSBACH	Daniel	SEEPS.09
REINEKE	Rebecca	TAXPS.05
REN	Wentao	FAPS.04
REPENNING	Nathalie	MARF.06
REVELLINO	Silvana	MARF.09
RIEG	Robert	MAPS.08
RINGGAARD	Sofie Amalie	MAPSD.11
RIOS	Ana-Maria	PSNPRF.01
ROBERTS	Hanno	MARF.05
ROCCA	Laura	SEERF.08
RODRIGUES	Lucia	PSNPRF.02
ROGGEMAN	Annelies	TAXRF.05
ROMANA	Tatiane	EDRF.03
ROMBACH	Moritz	SEEPSD.02
ROWBOTTOM	Nick	ICPSD.02
RUAN	Qinnan	MAPSD.04
RUBIO	Silvina	FRRF.11
RUSSO	Sarah	SEERF.03
SABLJIC	Svetlana	TAXRF.02

SADKA	Gil	FRPS.01
SAFAEI	Reyhaneh	TAXRF.05
SALEHI	Sahar	MARF.04
SALTERIO	Steven	AUPS.02
SANADA	Masatsugu	HIRF.01
SANDGREN	Mattias	GVPS.04
SANTONASTASO	Rosalinda	AURF.05
SARHAN	Ahmed	TAXRF.04
SCHAEFER	Peter	MAPS.11
SCHATT	Alain	FAPS.06
SCHAUPP	Daniel	MAPS.07
SCHIEMANN	Frank	SEEPS.07
SCHINDLER	Dirk	TAXPS.05
SCHIPP	Adrian	TAXPS.09
SCHMIDT	Martin	AUPS.08
SCHNEIDER	Anne	FARF.04
SCHOTT	Alicia	FARF.06
SCHRANK	Reinhard	AUPSD.03
SCHUBERT	Aileen	ICPSD.02
SCHÖLZEL	Simon	FRPS.03
SCIMECA	Alessandra	AUPS.11
SEAVEY	Scott	AUPSD.08
SEEBECK	Andreas	AUPS.03
SEITZ	Morten Nicklas Bigler	FRPS.17
SEKUNDA	Andre	FARF.01
SELLESLAGH	Thomas	FRRF.07
SEPULVEDA ALZATE	Yully Marcela	SEERF.06
SHAFRON	Emily	FRPS.11
SHAN	Zilu	AUPSD.05
SHANTHIKUMAR	Devin	FAPS.02
SHAWN	Hyuk	FRRF.04
SHE	Chaoyuan	SEERF.02
SIAHAAN	Fernando	TAXRF.02
SICILIANO	Gianfranco	GVPS.04
SIEGEL	Felix	TAXPS.09
SIERRA GARCIA	Laura	AURF.01
SIMON	Thomas	MAPSD.10
SIMONI	Lorenzo	FRRF.11
SIPPOLA	Kari	PSNPRF.01
SIVARAMAKRISHNAN	Konduru	FAPS.07
SKOGSVIK	Kenth	FARF.02
SMEETS	Lotte	FRPSD.04
SMEULDERS	Dieter	MARF.07
SMOLARSKI	Jan	FRRF.01
SOFILKANITSCH	Christian	FRPS.14
SONG	Haozhe	SEEPSD.04
SOPP	Karina	TAXRF.03
SPADETTI	Cedric	GVRF.03
SPALLEK	Franziska	MAPS.11
SPANDEL	Theresa	SEERF.09
STACCHEZZINI	Riccardo	ICPS.01

STAGE	Barbara	TAXPS.08
STASZKIEWICZ	Piotr	SEERF.03
STEFFIEN	Moritz	SEERF.01
STENHEIM	Tonny	FRRF.07
STENKA	Renata	FRRF.01
STENZEL	Arthur	FRPSD.10
STICE	Joseph Han	SEEPS.01
STILLER	Wojciech	TAXPS.03
STOCZEK	Pia	FARF.01
STOLOWY	Hervé	FRRF.01
STOUMBOS	Robert	FRPSD.01
STRAUSS	Erik	FRPS.15
SUFAJ	Ditmir	AUPSD.01
SULEMAN	Rani	PSNPPS.03
SUN	Hanwen	SEERF.09
SUN	Yun	GVRF.07
SUNDGREN	Stefan	AUPS.04
SUNDBIK	Dennis	SEERF.07
SURETH-SLOANE	Caren	TAXPS.07
SUTTON	Mark	MAPS.12
SZYMANEK	Paulina	ICRF.02
TANK	Ann	GVRF.06
TANYI	Paul	TAXRF.01
TAO	Cong	FRPS.16
TAUSSI	Thomas	ICPS.03
TAWIAH	Vincent	FRRF.08
TAYLER	Bill	MAPS.10
TAYLOR	Daniel	FRRF.08
TERZANI	Simone	SEERF.09
TEYE	Prince Sackey	AURF.03
THALLER	Johannes	MARF.01
TIETMEYER	Raphael	SEERF.05
TINAIKAR	Surjit	FRRF.03
TISCHER	Christian	FARF.03
TOEDTMANN	Benjamin	FRRF.03
TONELLI	Alberto	SEERF.08
TRAINI	Simone	FRRF.10
TRAN	Thuy Thanh	EDRF.03
TRANTAFYLLI	Androniki	SEERF.03
TROMBETTA	Marco	FARF.07
UCIEDA BLANCO	Jose Luis	FRRF.07
UCKERT	Matthias	FRPSD.05
ULFSTEN	Andreas	MARF.08
UYGUR	Saffet Aras	PSNPRF.02
VALLE	Natalie	FARF.08
VAN BUUREN	Joost	AUPSD.04
VAN CANEGHEM	Tom	PSNPPS.02
VAN CUTSEM	Lars	FARF.03
VAN DER GEEST	Jesse	TAXPS.02
VAN DER KOLK	Berend	MAPS.09
VAN DER LAAN	Sandra	ICPS.04

VAN DER LAAN SMITH	Joyce	SEERF.06
VAN ROY	Michiel	TAXRF.01
VAN TRIEST	Sander	MAPS.01
VANDENHAUTE	Marie-Laure	AUPSD.04
VANDERSTRAETEN	Lize	EDPSD.01
VANHOVE	Amelie	EDPS.02
VANINI	Ute	EDRF.02
VASARHELYI	Miklos	ISRF.01
VAZQUEZ	Antonio B.	FRPS.12
VEITH	Stefan	EDRF.02
VERHULST	Ellen	AURF.04
VERMA	Shraddha	HIPSD.01
VIANA JR	Dante	FRRF.11
VIEHWEGER	Martin	MAPS.13
VLISMAS	Orestes	MARF.07
VOERMANS	Elien	MAPSD.09
VOGELSANG	Timo	MARF.02
VON DER HEIDE	Marten	SEERF.05
VOULGARIS	Georgios	GVPSD.01
VUKO	Tina	AURF.04
VÄISÄNEN	Marjo	MARF.08
WAGENER	Martin	ISPS.01
WAGNER	Jana	SEEPS.11
WAHLSTRØM	Ranik	FARF.01
WAKABAYASHI	Toshiaki	TAXRF.02
WANG	David	ISPS.02
WANG	Dongyue(Kathy)	FRPSD.09
WANG	Li	AUPS.01
WANG	Lynn	FRPSD.07
WANG	Shuo	FRPS.02
WANG	Silu	FRRF.04
WANG	Xiaodong	GVPS.02
WANG	Ye	MAPSD.11
WANG	Yi	FRPS.05
WARD	Anne Marie	EDPS.01
WARD	Gerald	FRPS.10
WEBER	Maximilian	MARF.09
WECK	Stefan	TAXPS.10
WEISS	Katharina	FRPS.15
WIERNSPERGER	Martin	MAPS.05
WILLKOMM	Sina	TAXPS.10
WITTER	Marcus	MARF.02
WITTER	Tobias	FRPS.04
WITTREICH	Theresa	SEEPS.01
WOUTERS	Marc	MAPS.07
WU	Chen-Hui	SEERF.03
WU	Xiaoxi	AUPS.03
WU	Yu-Hsuan	FRPS.10
WU	Yuchen	FARF.05
YAO	Li	FRRF.03
YEN	Ju-Chun	ISPSD.01

YOUSEF	Hesham	SEERF.10
ZACH	Tzachi	FARF.06
ZAMAN GROFF	Maja	EDPS.02
ZARZYCKA	Ewelina	SEERF.10
ZENGİN-KARAİBRAHİMOĞLU	Yasemin	FRPS.16
ZERWER	Kira Lena	TAXPSD.02
ZHANG	Deju	AUPS.12
ZHANG	Qi	FRPS.12
ZHANG	Xiu-Ye	GVPS.05
ZHANG	Xixi	TAXPS.05
ZHAO	Rong	FAPSD.05
ZHENG	Xiang	GVPS.01
ZHI	Weijia	GVRF.01
ZHOU	Ling	SEERF.07
ZHU	Menghan	FRRF.13
ZHU	Yuhang	PSNPRF.02
ZIENIUŁ	Pawel	SEERF.01
ZISIS	Vasileios	FRRF.06
ZOITSAS	Aggelos	AURF.06