
Collected Papers

ACCOUNTING AND GOVERNANCE

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In each category, sessions are presented by time slot.

SESSION: **GV-PSD** DAY AND TIME: **THURSDAY 22 MAY • 16:30-18:00**

GVPSD01

Chair: *MARK ANDERSON*

House: *Olümpia*

Room: **Omega**

Insider Trading Against Mispricing Of Public Information

Discussant: *Daniel Beneish*

Author: *THOMAS KEUSCH,
ERASMUS UNIVERSITY ROTTERDAM*

EA = Empirical Archival

Strategic Tone Management: The Effect Of Insider Transactions On Manager-Specific Communication In Conference Calls

Discussant: *Paul Andre*

Author: *JULIANE LOTZ,
UNIVERSITY OF MANNHEIM*

EA = Empirical Archival

Co-authors: *Holger Daske, University of Mannheim
Christoph SEXTROH, University of Mannheim*

SESSION: **GV-PSD** DAY AND TIME: **FRIDAY 23 MAY • 09:00-10:30**

GVPSD02

Chair: *JOHN BARRIOS*

House: *Olümpia*

Room: **Omega**

Market Reactions To The Regulation Of Executive Compensation

Discussant: *Sabur Mollah*

Author: *STEPHANIE MUELLER-BLOCH,
GOETTINGEN UNIVERSITY*

MB = Market Based

Co-authors: *Joerg-Markus Hitz, University of Goettingen*

Dodd-Frank Mandated Ceo Pay Ratios And Financial Reporting Quality

Discussant: *Caren Schelleman*

Author: *DAVID SMITH,
UNIVERSITY OF NEBRASKA-LINCOLN*

EA = Empirical Archival

Co-authors: *Xiaoyan Cheng, University of Nebraska-Omaha
Paul Tanyi, University of Nebraska-Lincoln*

SESSION: **GV-PSD** DAY AND TIME: **FRIDAY 23 MAY • 11:00-12:30**

GVPSD03

Chair: *KEREN BAR-HAVA*

House: *Olümpia*

Room: **Omega**

Inside Debt Use In Ceo Compensation

Discussant: *Mark Anderson*

Author: *STEFANO CASCINO,
THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE*

EA = Empirical Archival

Co-authors: *David Veenman, Erasmus School of Economics*

Corporate Governance And The Efficiency Of The Internal Capital Markets

Discussant: *Christof Beuselinck*

Author: *IREM TUNA,
LONDON UNIVERSITY / LONDON BUSINESS SCHOOL*

EA = Empirical Archival

Co-authors: *Stefano Cascino, London School of Economics
Oktay Urcan, London Business School*

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SESSION: **GV-PS** DAY AND TIME: **WEDNESDAY 21 MAY • 14:30-16:00**

GVPS01

Chair: DANIELE MACCIOCCHI

House: EBS

Room: **303D**

Beyond Agency - Corporate Governance And Representation

Author: JARI MELGIN,
AALTO UNIVERSITY SCHOOL OF ECONOMICS

EA = Empirical Archival

Board Structure, Risk Taking And Financial Fragility: Islamic Vs. Conventional Banks

Author: SABUR MOLLAH,
STOCKHOLM UNIVERSITY

EA = Empirical Archival

Co-authors: Michael Skully, Melbourne, Australia

Tax Effects And Agency Effects Of Dividend Policy: Holding Companies As A Separating Device

Author: JANIS BERZINS,
BI NORWEGIAN BUSINESS SCHOOL

EA = Empirical Archival

Co-authors: Øyvind Bøhren, BI Norwegian Business School, Fin. Econ.
Bogdan Stacescu, BI Norwegian Business School, Fin. Econ.

SESSION: **GV-PS** DAY AND TIME: **WEDNESDAY 21 MAY • 16:30-18:00**

GVPS02

Chair: ANDREA MELIS

House: EBS

Room: **303D**

The Dark Side Of Public Oversight - Evidence From External Enforcement Investigations

Author: MICHAEL STICH,
UNIVERSITY OF ERLANGEN NUREMBERG

EA = Empirical Archival

Co-authors: Benedikt Downar, Ruhr-University Bochum
Juergen Ernstberger, Ruhr-University Bochum

The Role Of Judicial Efficiency On The Use Of Earnouts In M&a Transactions: International Evidence

Author: LUCA VIARENGO,
BOCCONI UNIVERSITY

EA = Empirical Archival

Co-authors: Stefano Gatti, Università Bocconi
Annalisa Prencipe, Università Bocconi

Multinational Corporations And Foreign Cash Holdings: Balancing Strategic And Monitoring Objectives

Author: CHRISTOF BEUSELINCK,
IÉSEG SCHOOL OF MANAGEMENT

EA = Empirical Archival

Co-authors: Yan Du, IESEG School of Management

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SESSION: **GV-PS** DAY AND TIME: **THURSDAY 22 MAY • 09:00-10:30**

GVPS03

Chair: *LILIANE CRISTINA SEGURA*

House: *EBS*

Room: **303D**

Corporate Governance And Corporate Social Performance

Author: *MIRCEA EPURE,
POMPEU FABRA UNIVERSITY*

EA = Empirical Archival

Co-authors: *Kurt Desender, Universidad Carlos III*

Corporate Social Responsibility, Earnings Management, And Firm Performance: Evidence From Panel Var Estimation

Author: *SOONCHUL HYUN,
UNIVERSITY OF CALGARY*

EA = Empirical Archival

Co-authors: *Mark Anderson, University of Calgary
Hussein Warsame, University of Calgary*

SESSION: **GV-PS** DAY AND TIME: **THURSDAY 22 MAY • 11:00-12:30**

GVPS04

Chair: *DANQING YOUNG*

House: *EBS*

Room: **400D**

Board Characteristics And Short-Term Performance: Evidence From The British Small Ipos

Author: *HWA-HSIEN HSU,
UNIVERSITY OF BRADFORD*

EA = Empirical Archival

Co-authors: *Yu-Hsuan Wu, University of Hull*

Political Money Contributions Of Us Ipos

Author: *DIMITRIOS GOUNOPOULOS,
UNIVERSITY OF SUSSEX*

EA = Empirical Archival

Co-authors: *Konstadinos Kallias, University of Sussex*

The Market For “lemons”: A Study Of Quality Uncertainty And The Market Mechanism For Chinese Firms Listed In The Us

Author: *WEI LUO,
PEKING UNIVERSITY*

EA = Empirical Archival

Co-authors: *Randolph Beatty, University of Southern California
Hai Lu, University of Toronto*

SESSION: **GV-PS** DAY AND TIME: **THURSDAY 22 MAY • 11:00-12:30**

GVPS05

Chair: *MARK MULCAHY*

House: *EBS*

Room: **303D**

Family Involvement And Firm Performance In Private Family Firms

Author: *JOHN CHRISTIAN LANGLI,
BI NORWEGIAN BUSINESS SCHOOL*

EA = Empirical Archival

Co-authors: *Limei Che, BI Norwegian Business School*

Executive Turnover And Familial Relations: Family Controlled Firms And Family Ceos In Italy.

Author: *DANIELE MACCIOCCHI,
LUISS UNIVERSITY*

EA = Empirical Archival

Co-authors: *Dhananjay Nanda, University of Miami*

Family Influence On Earnings Smoothing: Ownership, Supervision, Management

Author: *STEFANIE KAISER,
UNIVERSITY OF GIESSEN*

EA = Empirical Archival

Co-authors: *Martin Glaum, University of Giessen*

SESSION: **GV-PS** DAY AND TIME: **THURSDAY 22 MAY • 14:30-16:00**

GVPS06

Chair: *DIMITRIOS GOUNOPOULOS*

House: *EBS*

Room: **400D**

Tracking Stocks: A Two-Stage Equity Separation Process

Author: *STEPHANI MASON,
RUTGERS UNIVERSITY*

EA = Empirical Archival

Co-authors: *Meera Behera, Rutgers University*

Firm-Level Heterogeneity Of Clawback Provisions

Author: *MICHAEL ERKENS,
HEC PARIS*

EA = Empirical Archival

Co-authors: *Ying Gan, WHU - Otto Beisheim School of Management
Burcin Yurtoglu, WHU - Otto Beisheim School of Management*

Compensation Consultants And The Choice Of Peer Groups

Author: *AUDREY WEN-HSIN HSU,
NATIONAL TAIWAN UNIVERSITY*

EA = Empirical Archival

Co-authors: *Rong-Ruey Duh, National Taiwan University
Yiling Chen, National Taiwan University*

SESSION: **GV-PS** DAY AND TIME: **THURSDAY 22 MAY • 14:30-16:00**

GVPS07

Chair: *FREDERICK LINDAHL*

House: *EBS*

Room: **303D**

Ceo Pay For Performance Sensitivity And Familial Relations

Author: *MIRELLA CIABURRI,
LUISS UNIVERSITY*

EA = Empirical Archival

Co-authors: *Daniele Macciocchi, Luiss*

Is Quality Management Strategy Reflected On Executive Compensation? Evidence From Quality Award Winners

Author: *IFIGENIA GEORGIU,
ASTON UNIVERSITY / ASTON BUSINESS SCHOOL*

EA = Empirical Archival

Co-authors: *Andreas Charitou, University of Cyprus
Andreas Soteriou, University of Cyprus*

Determinants Of The Levels And Changes In Non-Executive Director Compensation

Author: *ZOLTAN MATOLCSY,
UNIVERSITY OF TECHNOLOGY SYDNEY*

EA = Empirical Archival

Co-authors: *Martin Bugeja, University of Technology, Sydney
Stephanie Fohn, University of Technology, Sydney*

SESSION: **GV-PS** DAY AND TIME: **THURSDAY 22 MAY • 16:30-18:00**

GVPS08

Chair: *SILVIA GAIA*

House: *EBS*

Room: **400D**

Executive Stock Options And Corporate Acquisition Decisions

Author: *PATRICK MCCOLGAN,
UNIVERSITY OF STRATHCLYDE*

EA = Empirical Archival

Co-authors: *David Hillier, University of Strathclyde
Athanasios Tsekeris, University of Strathclyde
Aksel S Presthus, Newedge Group*

After The Stock Options Boom: What Explains The Changes In Equity-Based Pay?

Author: *ALEXANDER MERZ,
GOETTINGEN UNIVERSITY*

EA = Empirical Archival

Co-authors: *Robert M. Gillenkirch, University of Osnabrück
Olaf Korn, Goettingen University*

Unreported Insider Trades: Indicators Of Future Earnings And Forecast Error

Author: *MILLICENT CHANG,
THE UNIVERSITY OF WESTERN AUSTRALIA*

EA = Empirical Archival

SESSION: **GV-PS** DAY AND TIME: **THURSDAY 22 MAY • 16:30-18:00**

GVPS09

Chair: *CHIMA MBAGWU*

House: *EBS*

Room: **303D**

Do Corporate Governance Analysts Matter? Evidence From A Quasi-Natural Experiment

Author: *NICO LEHMANN,
GOETTINGEN UNIVERSITY*

EA = Empirical Archival

Can Short Sellers Detect The Risk Of Corporate Governance Failure?

Author: *ZVI SINGER,
MCGILL UNIVERSITY*

EA = Empirical Archival

Co-authors: *Yan Wang, McGill University
Jing Zhang, McGill University*

Do Institutional Investors Enhance Stock Market Efficiency By Using Sell-Side Analysts' Information?

Author: *IL JOO KANG,
KOREA UNIVERSITY*

EA = Empirical Archival

Co-authors: *Yong Keun Yoo, Korea University*

SESSION: **GV-PS** DAY AND TIME: **FRIDAY 23 MAY • 09:00-10:30**

GVPS10

Chair: *JUNJIE WU*

House: *EBS*

Room: **400D**

Accounting Conservatism And Board Efficiency

Author: *YANMIN GAO,
CITY UNIVERSITY OF HONG KONG*

AM = Analytical / Modelling

Co-authors: *Alfred Wagenhofer, University of Graz*

Debt Contracting And Information Shock: The Effect Of Bankers On Accounting Conservatism

Author: *ANTONIO PARBONETTI,
UNIVERSITY OF PADUA*

EA = Empirical Archival

Co-authors: *Pietro Bonetti, University of Padova
Elisabetta Ipino, Concordia University*

Discretionary Goodwill Impairment Losses In Europe

Author: *SEBASTIAN KOCH,
GOETHE UNIVERSITY*

EA = Empirical Archival

Co-authors: *Marius Gros, Goethe University*

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SESSION: **GV-PS** DAY AND TIME: **FRIDAY 23 MAY • 11:00-12:30**

GVPS11

Chair: *CARIEN VAN MOURIK*

House: *EBS*

Room: **400D**

Transparency – From Enlightenment To Neoliberalism Or When A Norm Of Liberation Becomes A Tool Of Governing

Author: *AFSHIN MEHRPOUYA,
HEC SCHOOL OF MANAGEMENT*

HI = History

Co-authors: *Marie-Laure Djelic, ESSEC Business School*

The Battle Of A Weak Institution: Conflicting Logics And Organisational Resistance In A Fragmented Field

Author: *CHINYERE UCHE,
UNIVERSITY OF BRISTOL*

IC = Interdisciplinary / Critical

Co-authors: *Mike Jones, University of Bristol
Jill Solomon, University of reading*

SESSION: **GV-PS** DAY AND TIME: **FRIDAY 23 MAY • 14:30-16:00**

GVPS12

Chair: *YING ZHENG*

House: *EBS*

Room: **400D**

The Role Of Independence And Financial Expertise Of Directors In The Disclosure Practices

Author: *CRISTINA ABAD,
UNIVERSITY OF SEVILLE*

EA = Empirical Archival

Co-authors: *Francisco Bravo Urquiza, Universidad de Sevilla*

Corporate Governance And Voluntary Disclosure Of Related-Party Transactions In China

Author: *YUAN GEORGE SHAN,
THE UNIVERSITY OF ADELAIDE*

EA = Empirical Archival

Beyond Diversity: A Tale Of Faultlines And Frictions In The Board Of Directors

Author: *MATHIJS VAN PETEGHEM,
K.U.LEUVEN*

EA = Empirical Archival

Co-authors: *Liesbeth Bruynseels, KU Leuven
Ann Gaeremynck, KU Leuven*

SESSION: **GV-RF** DAY AND TIME: **WEDNESDAY 21 MAY • 14:30-16:00**

GVRF01

Chair: SANDRA DAGA

House: EBS

Room: **302**

Analyses Of Corporate Scandals And Fraud In Europe: Environmental, Market And Corporate Characteristics

Author: *BAHRAM SOLTANI,
UNIVERSITY OF PARIS 1 PANTHEON-SORBONNE*

CF = Case / Field Study

A Model For Preventing Corruption World-Wide

Author: *DOMINIC PELTIER-RIVEST,
CONCORDIA UNIVERSITY*

IC = Interdisciplinary / Critical

**Impact Of Ownership And Control Rights Divergence On Distressed Firms:
Evidence From Business Group Firms**

Author: *HELEN CHOY,
DREXEL UNIVERSITY*

EA = Empirical Archival

Co-authors: *Hsihui Chang, Drexel University
Wenching Chang, National Changhua University of Education*

**Ownership, Corporate Governance And Financial Distress Likelihood.
Evidence From Spanish Listed Companies**

Author: *ALBA MARIA PRIEGO DE LA CRUZ,
UNIVERSITY OF CASTILLA LA MANCHA*

EA = Empirical Archival

Co-authors: *Montserrat Manzaneque Lizano, Universidad De Castilla-La Mancha
Elena Merino Madrid, Universidad De Castilla-La Mancha*

Influence Of Ownership Structure On The Motivation For Accounting Fraud

Author: *TOBIAS OSWALD,
UNIVERSITY OF AUGSBURG*

EA = Empirical Archival

Co-authors: *Wolfgang Schultze, Augsburg University*

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SESSION: **GV-RF** DAY AND TIME: **WEDNESDAY 21 MAY • 14:30-16:00**

GVRF02

Chair: GIOVANNI FIORI

House: EBS

Room: **400B**

Cross-Border M&as And Firm Value: A Comparison Of China- And Us-Japan M&as

Author: FUMIKO TAKEDA,
TOKYO UNIVERSITY

EA = Empirical Archival

Co-authors: Keisuke Chikamoto, Ministry of Land, Infrastructure, Transport and Tourism
Mariko Watanabe, Gakushuin University, Ai Yokoyama, University of Tokyo

Value Relevance Of Accounting Numbers And The Impact Of Accounting And Corporate Governance Reforms: Evidence From An Emerging Market

Author: MINE AKSU,
SABANCI UNIVERSITY

EA = Empirical Archival

Co-authors: Can Simga Mugan, Izmir Ekonomi University
Ayse Tansel Cetin, Yalova University

Accounting As Foucauldian ‘statement’ And ‘space/time/value Machine’: Re-Thinking Accounting’s Historical-Theoretical Beginnings ‘before Writing’

Author: ANN-CHRISTINE FRANDBSEN,
UNIVERSITY OF ESSEX

IC = Interdisciplinary / Critical

Co-authors: Keith Hoskin, Essex University

Financial Information, Fair Value And Agency Conflicts: Corporate Governance, A Rational Illusion?

Author: LAMBERT JERMAN,
PARIS DAUPHINE UNIVERSITY

IC = Interdisciplinary / Critical

Early Evidence On The Means Used Around The World To Promote Gender Diversity In The Boardroom

Author: RÉAL LABELLE,
HEC MONTREAL

EA = Empirical Archival

Co-authors: Claude Francoeur, HEC Montréal
Faten Lakhal, IRG, University of Paris-Est and the ISG, University of Sousse

SESSION: **GV-RF** DAY AND TIME: **WEDNESDAY 21 MAY • 16:30-18:00**

GVRF03

Chair: *LAMBERT JERMAN*

House: *EBS*

Room: **302**

Examining The Association Between Women On Boards And Voluntary Disclosure

Author: *SHIREENJIT JOHL,
DEAKIN UNIVERSITY*

EA = Empirical Archival

Co-authors: *Riccardo Natoli, Victoria University
Beverley Jackling, Victoria University*

How Can A Quantitative Criteria Ensure An Appropriate Disclosure On Related Party Transactions? Evidence And Proposals

Author: *FABRIZIO BAVA,
UNIVERSITY OF TURIN*

IC = Interdisciplinary / Critical

Co-authors: *Melchiorre Gromis Di Trana, University of Turin*

The Virtues Of Fewer Directorships

Author: *KEREN BAR-HAVA,
HEBREW UNIVERSITY OF JERUSALEM*

EA = Empirical Archival

Co-authors: *Baruch Lev, NYU
Feng Gu, Buffalo University*

Board Structure, Ownership Concentration And Voluntary Disclosure Of Intellectual Capital In New Zealand

Author: *MUHAMMAD NURUL HOUQE,
VICTORIA UNIVERSITY OF WELLINGTON*

EA = Empirical Archival

Co-authors: *Tony Van Zijl, Victoria University of Wellington
Meiyi Zhang, Victoria University of Wellington
Keitha Dunstan, Bond University
Thu Phuong Truong, Victoria University Of Wellington*

SESSION: **GV-RF** DAY AND TIME: **THURSDAY 22 MAY • 09:00-10:30**

GVRF04

Chair: SVEN-OLOF COLLIN

House: EBS

Room: **302**

The Use Of Alternative Earnings Management And Shareholders Value-Added

Author: *BI-YING SHIH,*
NATIONAL CHANGHUA UNIVERSITY OF EDUCATION

EA = Empirical Archival

Co-authors: *Ming-Cheng Wu, National Changhua University of Education*

Have Expensing Incentive Compensations Affected The Relationship Between Compensation Gaps And Earnings Management Activities?

Author: *MING-CHENG WU,*
NATIONAL CHANGHUA UNIVERSITY OF EDUCATION

EA = Empirical Archival

Co-authors: *I-Cheng Lin, Department of Finance, National Changhua University of Education*
Yi-Ting Huang, Taiwan Academy of Banking and Finance

Family Firms Behavior In Financial Crisis: Cash Extraction Or Financial Support?

Author: *RICCARDO TISCINI,*
UNIVERSITAS MERCATORUM

EA = Empirical Archival

Co-authors: *Daniele Macciocchi, Luiss Guido Carli University*

The Relationship Between Earnings Management And Enterprise Risk Management: The Effect Of Erm Committee

Author: *ORIOLE AMAT,*
POMPEU FABRA UNIVERSITY

EA = Empirical Archival

Co-authors: *Luz Parrondo, Universitat Pompeu Fabra*
Markus Maedler, IESE Business School

Systematic Liquidity Risk Sharing Around Mergers

Author: *HAWFENG SHYU,*
SUN YAT-SEN UNIVERSITY

EA = Empirical Archival

SESSION: **GV-RF** DAY AND TIME: **THURSDAY 22 MAY • 11:00-12:30**

GVRF05

Chair: *JANIS BERZINS*

House: *EBS*

Room: **302**

The Impact Of Audit Committee Characteristics On Non Audit Services Fee: An Analysis Of Ftse 350

Author: *CHAUDHRY GHAFRAN,
SHEFFIELD UNIVERSITY MANAGEMENT SCHOOL.*

EA = Empirical Archival

The Genesis Of Double Entry Bookkeeping

Author: *ALAN SANGSTER,
GRIFFITH UNIVERSITY*

HI = History

Enforcement Of Accounting Standards – How Effective Is The German Two-Tier System?

Author: *DANIEL WORRET,
GOETHE UNIVERSITY*

EA = Empirical Archival

Co-authors: *Hans-Joachim Böcking, Goethe University
Marius Gros, Goethe University*

How Do The Differences In Accounting Institutions Affect On The Development Of Trust And Reciprocity? An Experimental Study Of A Modified Trust Game

Author: *SATOSHI TAGUCHI,
DOSHISHA UNIVERSITY*

EX = Experimental

Co-authors: *Yoshio Kamijo, Kochi-tech University*

The Equity Theories And Accounting For Private Property Rights In The Iasb Conceptual Framework

Author: *CARIEN VAN MOURIK,
OPEN UNIVERSITY*

IC = Interdisciplinary / Critical

SESSION: **GV-RF** DAY AND TIME: **THURSDAY 22 MAY • 14:30-16:00**

GVRF06

Chair: *YANMIN GAO*

House: *EBS*

Room: **302**

The Case Of The Formalized Italian Network Contracts: Evidence On Business Models And Performance Effects.

Author: *LAURA MARTINIELLO,
UNIVERSITAS MERCATORUM*

EA = Empirical Archival

Co-authors: *Riccardo Tiscini, Universitas Mercatorum*

Compensation Disclosure And Firm Market Performance With The Moderating Effects Of Corporate Governance: Evidence From Switzerland

Author: *M. MEHTAP ALDOGAN,
UNIVERSITY OF ST. GALLEN*

EA = Empirical Archival

Multiple Corporate Board Directorships And Firm Performance In India

Author: *SHABNAMJIT SINGH HUNDAL,
UNIVERSITY OF JYVASKYLA*

AM = Analytical / Modelling

The Domain Recognition, Strategy, Organizational Structure And Performance Of Standard-Setters: In The Cases Of Fasb And Iasb In The Late 2000s

Author: *KENSUKE OGATA,
UNIVERSITY OF NAGASAKI*

CF = Case / Field Study

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SESSION: **GV-RF** DAY AND TIME: **THURSDAY 22 MAY • 16:30-18:00**

GVRF07

Chair: *MIRELLA CIABURRI*

House: *EBS*

Room: **302**

Getting Back To Basics: Challenging Complexity And Accountability Within The Boardroom

Author: *YVES GENDRON,
LAVAL UNIVERSITY*

IC = Interdisciplinary / Critical

Co-authors: *Bertrand Malsch, Queen's University
Marie-Soleil Tremblay, École nationale d'administration publique*

Does Board Size Affect Firm Performance? -Causal Evidence Using Japanese Data-

Author: *MAKOTO NAKANO,
HITOTSUBASHI UNIVERSITY*

EA = Empirical Archival

Co-authors: *Pascal Nguyen, University of Technology, Sydney*

The Influence Of The Board Of Directors Profile In The Disclosure Practices Of Corporate Social Responsibility In Brazilian And Spanish Companies

Author: *LILIANE CRISTINA SEGURA,
MACKENZIE PRESBYTERIAN UNIVERSITY*

EA = Empirical Archival

Co-authors: *Henrique Formigoni, Mackenzie Presbyterian University
Isabel Garcia-Sánchez, Universidad de Salamanca
Isabel Gallego-Alvarez, Universidad de Salamanca*

Board Independence And Asymmetric Timeliness Of Earnings: Evidence From Finland

Author: *JARI KANKAANPÄÄ,
UNIVERSITY OF TAMPERE*

MB = Market Based

SESSION: **GV-RF** DAY AND TIME: **FRIDAY 23 MAY • 09:00-10:30**

GVRF08

Chair: *MIRCEA EPURE*

House: *EBS*

Room: **302**

Inability To Trade And Agency Problems

Author: *HAN WU,*
NORWEGIAN SCHOOL OF ECONOMICS AND BUSINESS ADMINISTRATION

EA = Empirical Archival

Audit-Related Factors, Corporate Governance Mechanisms, Regulatory Reforms, Industry Effects And Timely Disclosure In The Mena Region: Evidence From Egypt

Author: *KHALED SAMAHA,*
THE AMERICAN UNIVERSITY IN CAIRO

EA = Empirical Archival

Co-authors: *Hichem Khlif, University of Mahdia, Tunisia*

Whistle-Blowing Regulation In Different Corporate Governance Systems - An Analysis Of The Regulation Approaches From The View Of Path Dependence Theory

Author: *ESTHER PITTROFF,*
LEIPZIG UNIVERSITY

IC = Interdisciplinary / Critical

Agency Costs And Corporate Governance Mechanisms: Additional Evidence From An Emerging Market

Author: *MOHAMED KHALIL,*
HULL UNIVERSITY / HULL UNIVERSITY BUSINESS SCHOOL

EA = Empirical Archival

Co-authors: *Chris Florackis, The Management School, University of Liverpool*
Aydin Ozkan, Hull University Business School, University of Hull

Conceptual Framework Religious Compliance In Islamic Financial Institutions: Legal, Moral Or Efficiency Criteria?

Author: *NUNUNG HIDAYAH,*
ASTON UNIVERSITY / ASTON BUSINESS SCHOOL

IC = Interdisciplinary / Critical

Co-authors: *Margaret Woods, Aston Business School*
Alan Lowe, Aston Business School

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SESSION: **GV-RF** DAY AND TIME: **FRIDAY 23 MAY • 11:00-12:30**

GVRF09

Chair: *MICHAEL ERKENS*

House: *EBS*

Room: **302**

The Intended And Unintended Consequences Of Executive Compensation Disclosure: Performance Sensitivity Of Ceo Pay For Different Performance Levels, Evidence From Sweden.

Author: *KATARZYNA CIESLAK,
UPPSALA UNIVERSITY*

EA = Empirical Archival

Can Director Equity Compensation Impair Ceo Pay Quality?

Author: *CHIH-HSIEN LIAO,
NATIONAL TAIWAN UNIVERSITY*

EA = Empirical Archival

Co-authors: *Audrey Hsu, National Taiwan University*

Determinants Of Executive Compensation Disclosure

Author: *MATTIAS HAMBERG,
UPPSALA UNIVERSITY*

EA = Empirical Archival

Co-authors: *Katarzyna Cieslak, Uppsala University
Derya Vural, Uppsala University*

Bank Loans-Related Incentives To Manipulate Earnings In Private Firms

Author: *ELISABETTA MAFROLLA,
UNIVERSITY OF FOGGIA*

EA = Empirical Archival

Co-authors: *Eugenio D'Amico, Rome Third University*

Ceo Compensation And The Relationship Between Performance And Innovation In High-Tech Firms

Author: *PAULA FARIA,
UNIVERSITY OF PORTO*

EA = Empirical Archival

Co-authors: *Francisco Vitorino Martins, University of Porto/ Faculty of Economics
Elísio Brandão, University of Porto/ Faculty of Economics*

SESSION: **GV-RF** DAY AND TIME: **FRIDAY 23 MAY • 14:30-16:00**

GVRF10

Chair: *CHINYERE UCHE*

House: *EBS*

Room: **302**

A Tale Of Two Football Codes: Corporate Governance Failings And Performance Enhancing Drugs

Author: *MICHAEL TURNER,
QUEENSLAND UNIVERSITY*

CF = Case / Field Study

Co-authors: *Jacqueline Birt, Queensland University
Jean-Pierre Fenech, Monash University
Greg Fisher, Flinders University*

Drivers Of Erroneous Financial Reporting And Enforcement Delay – Evidence From Germany

Author: *CHRISTOPH SCHOLZ,
ILMENAU UNIVERSITY OF TECHNOLOGY*

EA = Empirical Archival

Co-authors: *Gernot Brähler, Ilmenau University Of Technology
Bastian Kalytta, Ilmenau University Of Technology*

Boundaries Of The Business Model Within Business Groups

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CF = Case / Field Study

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Outcomes From Cooperation: Evidence From Italian Business Network Contracts

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'Comply Or Explain' In Belgium, Germany, Italy, The Netherlands And The Uk: Insufficient Explanations And An Empirical Analysis

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