

# Collected Papers



## ACCOUNTING AND GOVERNANCE

PSD – Parallel Sessions with Discussants

PS – Parallel Sessions

RF – Research Forum Sessions

*In each category, sessions are presented by time slot.*

Session **GV-PSD** . Day and Time: **Tuesday 28<sup>th</sup> April . 13:45-15:15**

**GVPSD01**

**Chair: Houda Affess**

**Room: Carron 2**

**Can Short Sellers Serve A Monitoring Role? The Evidence From Insider Trading Profitability**

Discussant: Christian Laux

Author: QIANG CHENG, SINGAPORE MANAGEMENT UNIVERSITY

EA = Empirical Archival

Co-Author: Xia Chen, Singapore Management University  
Ting Luo, Tsinghua University  
Heng Yue, Peking University

**Welcome Back? Economic Consequences Of Ceo Reappointments**

Discussant: Anne D'Arcy

Author: HERVE STOLOWY, HEC PARIS

EA = Empirical Archival

Co-Author: Michael Erkens, Erasmus University Rotterdam  
Ying Gan, Erasmus University Rotterdam

Session **GV-PSD** . Day and Time: **Tuesday 28<sup>th</sup> April . 15:30-17:00**

**GVPSD02**

**Chair: Raul Barroscas Casado**

**Room: Carron 2**

**The Efficacy Of Shareholder Voting In Staggered And Non-Staggered Boards: The Case Of Audit Committee Elections**

Discussant: Sue Wright

Author: RONEN GAL-OR, NORTHEASTERN UNIVERSITY

EA = Empirical Archival

Co-Author: Rani Hoitash, Bentley University  
Udi Hoitash, Northeastern University

**Does Proxy Voting Advisory Matter In A European Context? Empirical Evidence From German Annual General Meetings**

Discussant: Yuping Jia

Author: NICO LEHMANN, GOETTINGEN UNIVERSITY

EA = Empirical Archival

Co-Author: Joerg-Markus Hitz, Georg-August-Universität Göttingen

Session **GV-PSD** . Day and Time: **Tuesday 28<sup>th</sup> April . 17:00-18:30**

**GVPSD03**

**Chair: Diogenis Baboukardos**

**Room: Carron 2**

**Political Connection And Regulation Enforcement: Evidence From Corporate Fraud Detection**

Discussant: Raul Barroso Casado

Author: QINGBO YUAN, THE UNIVERSITY OF MELBOURNE

EA = Empirical Archival

Co-Author: Xuanyu Jiang, Central University of Finance and Economics  
Lixin Xu, World Bank  
Nianhang Xu, Renmin University of China

**Government Affiliation, Earnings Management, And Firm Performance: The Case Of Privately Held Firms**

Discussant: Yan Du

Author: RONG DING, WARWICK UNIVERSITY BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: Shujun Ding, Telfer School of Management, University of Ottawa  
Jialong Li, Asper School of Business, University of Manitoba  
Zhenyu Wu, Asper School of Business, University of Manitoba

## Session **GV-PS** . Day and Time: **Tuesday 28<sup>th</sup> April . 13:45-15:15**

### **GVPSI1**

**Chair: Luminita Enache**

**Room: Dochart I**

#### **Managerial Ability And Manager's Equity Incentives On Earnings Management**

EA = Empirical Archival

Author: SAI-CHUNG NGAN, LAWRENCE KINLIN SCHOOL OF BUSINESS, FANSHAWE COLLEGE

Co-Author: Hsinyu Chen, National Taiwan University  
Shuhsing Li, National Taiwan University

#### **Social Stigma And Executive Remuneration: The Compensation Premium In "sin" Industries**

EA = Empirical Archival

Author: JIRI NOVAK, CHARLES UNIVERSITY IN PRAGUE

Co-Author: Pawel Bilinski, Cass Business School, City University London

#### **The Impact Of Investor Horizon On Say-On-Pay Voting**

EA = Empirical Archival

Author: GEORGIOS VOULGARIS, THE UNIVERSITY OF WARWICK

Co-Author: Konstantinos Stathopoulos, University of Manchester

## Session **GV-PS** . Day and Time: **Tuesday 28<sup>th</sup> April . 15:30-17:00**

### **GVPSI2**

**Chair: Michael Erkens**

**Room: Dochart I**

#### **Do Managers Manipulate Earnings Prior To Management Buyouts?**

EA = Empirical Archival

Author: YAPING MAO, AALTO UNIVERSITY

Co-Author: Luc Renneboog, Tilburg University

#### **Earnings Management In Takeovers: Do Targets Run Away With Cash?**

EA = Empirical Archival

Author: AMIR HAJBABA, UNIVERSITY OF THE FRASER VALLEY

Co-Author: Domenico Campa, Trinity College Dublin

#### **On The Management Of Legacy Assets**

EA = Empirical Archival

Author: MARK HUSON, UNIVERSITY OF ALBERTA

Co-Author: Heather Wier, University of Alberta

## Session **GV-PS** . Day and Time: **Tuesday 28<sup>th</sup> April . 17:00-18:30**

### **GVPSI3**

**Chair: Dorothee Feils**

**Room: Dochart I**

#### **Positive And Negative Ceo Personality Traits And Firm Communication**

EA = Empirical Archival

Author: ENCARNA GUILLAMON SAORIN, CARLOS III UNIVERSITY, MADRID

Co-Author: Beatriz Garcia Osma, Universidad Autonoma de Madrid  
Encarna Guillamon Saorin, Universidad Carlos III de Madrid

#### **Forward-Looking Disclosures And The Independence And Financial Expertise Of U.S. Directors**

EA = Empirical Archival

Author: FRANCISCO BRAVO URQUIZA, UNIVERSIDAD DE SEVILLA

Co-Author: Cristina Abad, University Of Seville

#### **Strategic Manoeuvres And Impression Management: Communication Approaches In The Case Of A Crisis Event**

HI = History

Author: GREG STONER, UNIVERSITY OF GLASGOW

Co-Author: Brendan O'Connell, RMIT

Paul De Lange, Curtin University  
Alan Sangster, Griffith University

Session **GV-PS** . Day and Time: **Wednesday 29<sup>th</sup> April . 08:30-10:00**

**GVPS01**

**Chair: Yibin Zhou**

**Room: Carron 2**

**The Impact Of The Revised Whistleblowing Regulation Under The Dodd-Frank-Act**

Author: HENRIK MOSER, UNIVERSITY OF MANNHEIM  
Co-Author: Benedikt Franke, University of Mannheim  
Dirk Simons, University of Mannheim

AM = Analytical / Modelling

**Earnings Management Incentives: Does Ceo Incentive-Based Compensation Matter?**

Author: WENJIAO CAO, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT  
Co-Author: Yuping Jia, Frankfurt School of Finance & Management  
Yachang Zeng, Tilburg University

EA = Empirical Archival

**What Deters Managers From Committing Accounting Fraud? - An Experimental Investigation**

Author: MIRIAM SCHLEICHER, UNIVERSITY OF BAMBERG  
Co-Author: Brigitte Eierle, University of Bamberg

EX = Experimental

**GVPSI4**

**Chair: Giuseppe Galassi**

**Room: Dochart 1**

**Internal Control And Operational Efficiency**

Author: BENG WEE GOH, SINGAPORE MANAGEMENT UNIVERSITY  
Co-Author: Qiang Cheng, Singapore Management University  
Jae Bum Kim, Singapore Management University

EA = Empirical Archival

**The Effect Of Internal Control Material Weaknesses On Executive Equity Incentives And Corporate Risk-Taking**

Author: CHIH-HSIEN LIAO, NATIONAL TAIWAN UNIVERSITY  
Co-Author: Hsin-Yi Huang, National Taiwan University

EA = Empirical Archival

**Impact Of External And Internal Audit On The Value Relevance Of Fair Values**

Author: JIMI SIEKKINEN, HANKEN SCHOOL OF ECONOMICS

MB = Market Based

Session **GV-PS** . Day and Time: **Wednesday 29<sup>th</sup> April . 10:15-11:45**

**GVPS02**

**Chair: Niamh M Brennan**

**Room: Carron 2**

**Spillover Effect Of Financial Fraud: Does Corporate Governance Matter?**

Author: XIAOMIN LIN, MUNICH LUDWIG-MAXIMILIANS UNIVERSITY

EA = Empirical Archival

**Firm-Level Drivers Of The Implementation Of Fraud Training And Effects On Employees' Ethics. A European Investigation**

Author: DOMENICO CAMPA, UNIVERSITY OF DUBLIN, TRINITY COLLEGE DUBLIN, SCHOOL OF BUSINESS

EA = Empirical Archival

**Internal Control And Corruption: Evidence From Chinese State-Owned Enterprises**

Author: YING ZHENG, SUN YAT-SEN UNIVERSITY  
Co-Author: Wei Shu, Xi'an University of Finance and Economics  
Zhuquan Wang, Ocean University of China  
Can Zhao, Ocean University of China

EA = Empirical Archival

**GVPSI5****Chair: Yanmin Gao****Room: Dochart I****Parent-Subsidiary Investment Layers, Deviation, Family Control, And The Value Of Corporate Cash Holdings**

Author: SOPHIA H.T. LIU, NATIONAL TAIWAN UNIVERSITY EA = Empirical Archival  
Co-Author: Ferdinand A.K.Gul, Monash University  
Audrey Hsu, National Taiwan University  
Sophia Liu, National Taiwan University

**Foreign Ownership And Financial Reporting Quality: Evidence From Spanish Subsidiaries**

Author: SIMONA RUSANESCU, JAMES I UNIVERSITY EA = Empirical Archival  
Co-Author: Belen Gill De Albornoz Noguera, James I University

**Investment Layers, Regional Environments, And Investment Efficiency: Evidence From Fdi In China**

Author: AUDREY WEN-HSIN HSU, NATIONAL TAIWAN UNIVERSITY EA = Empirical Archival  
Co-Author: Hsintai Liu, National Taiwan University

**Session GV-PS . Day and Time: Wednesday 29<sup>th</sup> April . 11:45-13:15****GVPS03****Chair: Merridee Bujaki****Room: Carron 2****Accountability Processes In Boardrooms: A Conceptual Model Of Manager-Non-Executive Director Information Asymmetry**

Author: COLLETTE KIRWAN, UNIVERSITY COLLEGE DUBLIN IC = Interdisciplinary / Critical  
Co-Author: Niamh M. Brennan, University College Dublin  
John Redmond, Electricity Supply Board, Ireland

**Transparency And The Proxy Advisor: An Intriguing Relationship In Corporate Governance**

Author: DAMIEN LAMBERT, ESSEC BUSINESS SCHOOL PARIS IC = Interdisciplinary / Critical

**Towards A Conceptual Framework On The Categorisation Of Stereotypical Perceptions In Accounting**

Author: STEVEN DELLAPORTAS, RMIT UNIVERSITY IC = Interdisciplinary / Critical  
Co-Author: Peter Richardson, RMIT University  
Luckmika Perera, Deakin University  
Ben Richardson, Deakin University

**GVPSI6****Chair: Tim Hasso****Room: Dochart I****Stewardship, Incentives, And Accounting Performance Measures: Evidence From Germany**

Author: DOROTHEE FEILS, UNIVERSITY OF ALBERTA EA = Empirical Archival  
Co-Author: Florin Sabac, University of Alberta

**State Ownership And Labor Cost Stickiness**

Author: RONNY PRABOWO, UNIVERSITY OF GRONINGEN/ FACULTY OF ECONOMICS AND BUSINESS EA = Empirical Archival  
Co-Author: Reggy Hooghiemstra, University of Groningen  
Paula Van Veen-Dirks, University of Groningen

**Collusion In Capital Budgeting Process**

Author: NADHARATCH OUNLERT, UNIVERSITY OF CALGARY EX = Experimental  
Co-Author: Darlene Bay, Brock University  
Gail Cook, Brock University  
Parunchana Pacharn, Brock University

Session **GV-PS** . Day and Time: **Wednesday 29<sup>th</sup> April . 14:00-15:30**

**GVPS04**

**Chair: Wendy Beekes**

**Room: Carron 2**

**Economic Consequences Of Deterrent Clawback Provisions**

Author: MICHAEL ERKENS, ERASMUS UNIVERSITY ROTTERDAM

EA = Empirical Archival

Co-Author: Ying Gan, ERASMUS University Rotterdam  
Burcin Yurtoglu, WHU

**Not Clawing The Hand That Feeds You: The Case Of Co-Opted Boards And Clawbacks**

Author: JEFFREY NG, SINGAPORE MANAGEMENT UNIVERSITY

EA = Empirical Archival

Co-Author: Sterling Huang, Singapore Management University  
Chee Yeow Lim, Singapore Management University

**The Effect Of Enforcement Strategy For Disclosure Regulations On Financial Analysts' Information**

**Environment:evidence From Progressive Expansion Of Sanctions**

Author: SUE WRIGHT, MACQUARIE UNIVERSITY

EA = Empirical Archival

Co-Author: Ka Wai Choi, Macquarie University  
Xiaomeng Chen, Macquarie University  
Hai Wu, Australian National University

**The Director Reputation Hypothesis And The Credibility And Usefulness Of Leadership Structure Justifications In**

**Proxy Statements: A Content Analysis**

Author: DAVID SMITH, UNIVERSITY OF NEBRASKA-LINCOLN

EA = Empirical Archival

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

**GVPS17**

**Chair: Katrin Haussmann**

**Room: Dochart 1**

**Blockholder Exit Threats In The Presence Of Private Benefits Of Control:a Quasi-Experiment From China's Split-Share Structure Reform**

EA = Empirical Archival

Author: OLE-KRISTIAN HOPE, UNIVERSITY OF TORONTO - ROTMAN SCHOOL OF MANAGEMENT

Co-Author: Ha Wu, Norwegian School of Economics  
Wuyang Zhao, University of Toronto - Rotman School of Management

**Understanding Director Elections: Determinants And Consequences**

Author: DAVID OESCH, UNIVERSITY OF ZÜRICH

EA = Empirical Archival

Co-Author: Yonca Ertimur, University of Colorado at Boulder  
Fabrizio Ferri, Columbia University

**The Impact Of Board Internationalization On Earnings Management**

Author: REGGY HOOGHIEMSTRA, UNIVERSITY OF GRONINGEN/ FACULTY OF ECONOMICS AND BUSINESS

Co-Author: Niels Hermes, University of Groningen, The Netherlands

Lars Oxelheim, Lund University, Sweden  
Trond Randøy, University of Agder, Norway

Session **GV-PS** . Day and Time: **Wednesday 29<sup>th</sup> April . 15:45-17:15**

**GVPS05**

**Chair: Ellie (Larelle) Chapple**

**Room: Carron 2**

**Bank Relations And Borrower Corporate Governance Structures**

Author: CARLO MARIA GALLIMBERTI, BOCCONI UNIVERSITY

EA = Empirical Archival

Co-Author: Richard Lambert, The Wharton School  
Jason Xiao, The Wharton School

**Corporate Governance, Companies' Disclosure Practices, And Market Transparency: A Cross Country Study**

Author: WENDY BEEKES, LANCASTER UNIVERSITY / MANAGEMENT SCHOOL

EA = Empirical Archival

Co-Author: Philip Brown, Universities of New South Wales and Western Australia  
Qiyu Zhang, Lancaster University

**The Relationship Between Corporate Governance And Firm Enterprise Risk Management Practice**

Author: DOOWON LEE, THE UNIVERSITY OF NEWCASTLE

EA = Empirical Archival

Co-Author: Michael Seamer, University of Newcastle  
Bo Bae Choi, University of Newcastle

Session **GV-PS** . Day and Time: **Thursday 30<sup>th</sup> April . 08:30-10:00**

**GVPS06**

**Chair: Andreas Charitou**

**Room: Carron 2**

**Board Effectiveness And Transparency Of Corporate Social Responsibility Reporting: A Partial Least Squares Analysis**

Author: NICOLÁS GARCÍA TOREA, UNIVERSITY OF VIGO

EA = Empirical Archival

Co-Author: Belen Fernandez-Feijoo, Universidad de Vigo  
Marta De La Cuesta, UNED

**The Effectiveness Of Board In Controlling Carbon Emissions: Evidence From Uk 350 Companies**

Author: LIN LIAO, SOUTHWESTERN UNIVERSITY OF FINANCE AND ECONOMICS

EA = Empirical Archival

Co-Author: Le (laura) Luo, University of Newcastle, Sydney  
Qingliang Tang, University of Western Sydney

**International Integrated Reporting In Practice: The Content And Quality Of Disclosures By Japanese, Finnish And South African Companies**

Author: SIDNEY GRAY, THE UNIVERSITY OF SYDNEY

EA = Empirical Archival

Co-Author: Hanna Gillies, University of Sydney

Session **GV-PS** . Day and Time: **Thursday 30<sup>th</sup> April . 10:15-11:45**

**GVPS07**

**Chair: Sven-Olof Collin**

**Room: Carron 2**

**Insider Trading And Voluntary Nonfinancial Disclosures**

Author: GUANMING HE, WARWICK UNIVERSITY BUSINESS SCHOOL

EA = Empirical Archival

**Qualitative Un-Verifiable Disclosures To Inform Or Mislead: Insights From Insider Trading Activity**

Author: MARCO MATTEI, ROME "LA SAPIENZA" UNIVERSITY

EA = Empirical Archival

Co-Author: Elena Beccalli, Università del Sacro Cuore - London School of Economics



Enrico Laghi, University of Roma - La Sapienza  
Marco Mattei, University of Roma - La Sapienza

**Session GV-PS . Day and Time: Thursday 30<sup>th</sup> April . 11:45-13:15**

**GVPS08**

**Chair: Anne D'Arcy**

**Room: Carron 2**

**Information Provision To Boards Of Privately-Held Firms: The Influence Of Board Independence And Family Control**

Author: YAN DU, IÉSEG SCHOOL OF MANAGEMENT SU = Survey  
Co-Author: Ann Jorissen, University of Antwerp  
Lorraine Uhlaner, EDHEC Business School

**Family Influence On Corporate Tax Planning**

Author: STEFANIE KAISER, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT EA = Empirical Archival  
Co-Author: Martin Glaum, WHU - Otto Beisheim School of Management  
Katrin Haussmann, Ilmenau University of Technology

**Earnings Quality And Family Ownership: Evidence From Times Of Economic Turmoil**

EA = Empirical Archival

Author: DIOGENIS BABOUKARDOS, JÖNKÖPING UNIVERSITY/JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL

**Session GV-PS . Day and Time: Thursday 30<sup>th</sup> April . 14:00-15:30**

**GVPS09**

**Chair: Bernadette Dessalvi**

**Room: Carron 2**

**Enterprise Risk Management And The Financial Reporting Process: The Experiences Of Audit Committee Members, Cfos, And External Auditors**

Author: GANESH KRISHNAMOORTHY, NORTHEASTERN UNIVERSITY CF = Case / Field Study  
Co-Author: Jeffrey Cohen, Boston College  
Arnold Wright, Northeastern University

**The Effect Of Internal Audit Function Quality And Internal Audit Contribution To External Audit On Audit Fees**

Author: MAHBUB ZAMAN, QUEENSLAND UNIVERSITY OF TECHNOLOGY EA = Empirical Archival  
Co-Author: Mazlina Mat Zain, Multimedia University  
Zulkifflee Mohamed, Universiti Tun Abdul Razak

Session **GV-PS** . Day and Time: **Thursday 30<sup>th</sup> April . 15:30-17:00**

**GVPS10**

**Chair: Wan Suk Ko**

**Room: Carron 2**

**Overlapping Memberships On Compensation Committee And Executive Compensation**

Author: HUNGHUA PAN, TUNGHAI UNIVERSITY

EA = Empirical Archival

Co-Author: Taychang Wang, National Taiwan University

**Do Compensation Consultants Enable Higher Ceo Pay? New Evidence From Recent Disclosure Rule Changes**

Author: JENNY CHU, UNIVERSITY OF CAMBRIDGE, JUDGE BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: P. Raghavendra Rau, University of Cambridge, Judge Business School

Jenny Chu, University of Cambridge, Judge Business School

Jonathan Faasse, University of Cambridge, Judge Business School

**Analysis Of Supervisory Board Compensation Structure, Employee Representation And The Relation To Earnings**

**Quality: Evidence From German Boards**

Author: DEBBIE CLAASSEN, MUNICH LUDWIG-MAXIMILIANS UNIVERSITY

EA = Empirical Archival

Session **GV-RF** . Day and Time: **Wednesday 29<sup>th</sup> April . 08:30-10:00**

**GVRF01**

**Chair: Marion Hutchinson**

**Room: Barra**

**Crowne Plaza Hotel**

**Board Composition: Ownership Concentration And Executive Resources**

Author: RAUL BARROSO CASADO, GROUPE HEC, GRADUATE BUSINESS SCHOOL

Co-Author: Antonio Davila, IESE

Daniel Oyon, University of Lausanne

EA = Empirical Archival

**Earnings Quality Of The Affiliated Business Groups: Evidence From Taiwan**

Author: RUEY-DANG CHANG, NATIONAL CHUNG HSING UNIVERSITY

Co-Author: Yee-Chy Tseng, National Kaohsiung University of Applied Sciences

Jessica (i-Ju) Chang, National Taiwan University

EA = Empirical Archival

**Under Cover Of A Deadline: How Informative Is Corporate Disclosure In Response To Regulatory Intervention?**

Author: ELLIE (Larelle) CHAPPLE, QUEENSLAND UNIVERSITY OF TECHNOLOGY

Co-Author: Martien Lubberink, Victoria Business School; Victoria University of Wellington

Thuphuong Truong, Victoria Business School; Victoria University of Wellington

EA = Empirical Archival

**The Perception Of Financial Analysts On Risk, Risk Management And Internal Control Disclosure: Evidence From Belgium And Italy**

Author: GIUSEPPE D'ONZA, UNIVERSITY OF PISA

Co-Author: Gerrit Sarens, Catholic University of Louvain

CF = Case/Field Study

Session **GV-RF** . Day and Time: **Wednesday 29<sup>th</sup> April . 10:15-11:45**

**GVRF04**

**Chair: Stefanie Kaiser**

**Room: Barra**

**Crowne Plaza Hotel**

**The Effect Of Accounting Conservatism On Corporate Financing Activity: Evidence From Japan**

Author: SOUHEI ISHIDA, HITOTSUBASHI UNIVERSITY

EA = Empirical Archival

**We Are Family! Impression Management In The Letter To Shareholders And The Family Quest For Control**

Author: CLAUDIA IMPERATORE, IE BUSINESS SCHOOL

Co-Author: Saverio Bozzolan, Luiss University

Marco Mattei, University of Roma - La Sapienza

EA = Empirical Archival

**Board Interlocks And Properties Of Accounting Earnings**

Author: JIAYAN LI, UNIVERSITY OF MASSACHUSETTS LOWELL

Co-Author: Karen Lin, University of Massachusetts Lowell

Khondkar Karim, University of Massachusetts Lowell

EA = Empirical Archival

**Board Independence, Audit Quality And Earnings Management: Evidence From Egypt**

Author: MOHAMED KHALIL, HULL UNIVERSITY BUSINESS SCHOOL

Co-Author: Aydin Ozkan, Bradford University School of Management

EA = Empirical Archival

**Accrual Estimation Errors And Ceo Turnover**

Author: HENRY JARVA, AALTO UNIVERSITY SCHOOL OF BUSINESS

Co-Author: Juha-Pekka Kallunki, University of Oulu

Gilad Livne, University of Exeter Business School

EA = Empirical Archival

Session **GV-RF** . Day and Time: **Wednesday 29<sup>th</sup> April . 11:45-13:15**

**GVRF09**

**Chair: Karen Jingrong**

**Room: Barra  
Crowne Plaza Hotel**

**Audit Committee Characteristics And Bank Risk Management In Europe**

Author: DAVIDE RIZZOTTI, UNIVERSITY OF CATANIA

EA = Empirical Archival

Co-Author: Stefano Salvatore Tomasello, University of Catania

**The Relative Performance Of Family-Founded Firms: Does A Founder Ceo/chairman Matter?**

Author: MUHAMMAD TAHIR, KINGSTON UNIVERSITY LONDON

EA = Empirical Archival

Co-Author: Salma Ibrahim, Kingston University

**One Size Fits All – But Not All The Time: An Experiment On The Effectiveness Of Codes Of Conduct In Decision**

**Dilemmas**

Author: THOMAS STOBER, DUESSELDORF UNIVERSITY

EX = Experimental

Co-Author: Peter Kotzian, Heinrich Heine University Duesseldorf

Barbare E. Weißenberger, Heinrich Heine University Duesseldorf

**Does Supervisory Board Composition Influence Sustainability Reporting Quality?**

Author: PATRICK VELTE, LEUPHANA UNIVERSITY OF LÜNEBURG

EA = Empirical Archival

Session **GV-RF** . Day and Time: **Wednesday 29<sup>th</sup> April . 14:00-15:30**

**GVRF02**

**Chair: Seppo Ikaheimo**

**Room: Barra  
Crowne Plaza Hotel**

**Jumping Off The Sinking Ship: Informativeness Of The Independent Director Departures In China's Listed Companies**

Author: YUAN DING, CHINA EUROPE INTERNATIONAL BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: Yongjian Shen, Nanjing University of Finance and Economics

Anthea Yan Zhang, Rice University

Hua Zhang, China Europe International Business School

**Red Vs. Blue: Does Female Board Membership Depend On Whether The Company Is Located In Conservative Or Liberal States?**

Author: YING COMPTON, U.S. SECURITIES & EXCHANGE COMMISSION

EA = Empirical Archival

Co-Author: Zinan Zhu, National University of Singapore

Sok-Hyon Kang, The George Washington University

**Audit Committee Directors' Accounting Expertise And Cost Of Equity Capital: Entrenchment View Versus Optimization View Of Board Regulation**

Author: KEN Y. CHEN, NATIONAL TAIWAN UNIVERSITY

EA = Empirical Archival

Co-Author: X. Frank Zhang, Yale University

Shengmin Hung, Soochow University

**Peer Performance And Earnings Management**

Author: QIANQIAN DU, STAVANGER UNIVERSITY COLLEGE

EA = Empirical Archival

Co-Author: Rui Shen, NTU

Marius Sikveland, University of Stavanger



**Does The Firm'S Corporate Governance Influence The Effect Of Ifrs Adoption On Analysts' Earnings Forecasts?**

Author: JAEYON CHU, KOREA UNIVERSITY

EA = Empirical Archival

Co-Author: Kyongsun Heo, Korea University

Jinhan Pae, Korea University

**Session GV-RF . Day and Time: Wednesday 29<sup>th</sup> April . 15:45-17:15**

**GVRF05**

**Chair: Collette Kirwan**

**Room: Barra  
Crowne Plaza Hotel**

**Consolidated Tax Return System And Corporate Governance-A Japanese Perspective-**

Author: HIROSHI OHNUMA, TOKYO UNIVERSITY OF SCIENCE

EA = Empirical Archival

**Impact Of Media On Earning Management: A Study During The Financial Crisis Period**

Author: MONOMITA NANDY, UNIVERSITY OF SURREY

EA = Empirical Archival

Co-Author: Dr Suman Lodh, Middlesex University

**Family Owners' Goals And Self-Control Agency Problems In Private Firms**

Author: PIETRO MAZZOLA, IULM UNIVERSITY

EA = Empirical Archival

Co-Author: Alfredo De Massis, Centre for Family Business, Institute for Entrepreneurship and Enterprise Development

Josip Kotlar, Centre for Family Business, Institute for Entrepreneurship and Enterprise Development

Tommaso Minola, Center for Young & Family Enterprise; University of Bergamo

Salvatore Sciascia, Business, Economics and Law Department, IULM University

**Board's Financial Incentives, Competence, And Firm Risk Disclosure**

Author: MINNA MARTIKAINEN, HANKEN SCHOOL OF ECONOMICS

EA = Empirical Archival

Co-Author: Antti Miihkinen, Aalto University

Juha Kinnunen, Aalto University

Pontus Troberg, Hanken School of Economics

**Corporate Governance Quality And Analysts' Information Environment. A Study Of The Us Biotech Sector**

Author: LUMINITA ENACHE, DARTMOUTH COLLEGE

EA = Empirical Archival

Co-Author: Luminita Enache, Victoria University of Wellington

Antonio Parbonetti, University of Padua

**Session GV-RF . Day and Time: Thursday 30<sup>th</sup> April . 08:30-10:00**

**GVRF06**

**Chair: Yuanto Kusnadi**

**Room: Barra  
Crowne Plaza Hotel**

**Do Accounting Strategy Choices Influence Companies' Results? "the Theoretical And Empirical Case Of Algerian Firms"**

Author: FATEH SACI, UNIVERSITY OF NICE-SOPHIA ANTIPOLIS

SU = Survey

Co-Author: Asma Bensabeur-Slimane, Aboubakr Belkaid University

**The Q&A: Under Surveillance**

Author: SANTOSH ABRAHAM, HERIOT-WATT UNIVERSITY EDINBURGH

SU = Survey

Co-Author: Matt Bamber, University of Bristol

**Where Institutional Logics Of Corporate Governance Collide: The Tale Of Overstatement Of Compliance With A Corporate Governance Guideline In A Developing**

Author: MD ABDUS SOBHAN, NORTHUMBRIA UNIVERSITY / NEWCASTLE BUSINESS SCHOOL

SU = Survey

**Convergence Of Accounting Regulation From The View Of Legitimacy Theory**

Author: ESTHER PITTROFF, LEIPZIG UNIVERSITY

IC = Interdisciplinary / Critical

**Corporate Governance Influencing Compliance With The Swedish Code Of Corporate Governance**

Author: TOBJORN TAGESSON, LINKOEPING UNIVERSITY

EA = Empirical Archival

Co-Author: Sven-Olof Yrjo Collin, Linnæus University

**Session GV-RF . Day and Time: Thursday 30<sup>th</sup> April . 10:15-11:45**

**GVRF07**

**Chair: Christian Laux**

**Room: Barra  
Crowne Plaza Hotel**

**Keeping Up Appearances: The Role Of Leadership Structure In Impression Management Under Conditions Of Poor Performance**

Author: XAVIER WALTHOFF-BORM, GHENT UNIVERSITY

IC = Interdisciplinary / Critical

Co-Author: Ignace De Beelde, Ghent University  
Stefanie De Lille, Ghent University  
Evy Van Cotthem, Ghent University

**Golden Parachutes: A Critical Review of Empirical Evidence**

Author: ANDREAS CHARITOU, UNIVERSITY OF CYPRUS

HI = History

Co-Author: Irene Karamanou, University Of Cyprus  
Charoulla Charalambous, University of Cyprus

**Accounting Regulation: Socially Constructing The 'Public Interest'**

Author: STEFANIA SERVALLI, UNIVERSITY OF BERGAMO

IC = Interdisciplinary / Critical

David Alexander, University of Birmingham

**Understanding Financialization In The Uk And Germany Through Neo-Durkheimian Cultural Theory**

Author: PHILIP LINSLEY, THE UNIVERSITY OF YORK

IC = Interdisciplinary / Critical

**Analyzing The Practices Of Corporate Governance In Universities: The Colombian Case**

Author: JESUS MAURICIO FLOREZ-PARRA, UNIVERSITY OF GRANADA

SU = Survey

Co-Author: Maria Victoria Lopez-Perrez, University of Granada  
Antonio Manuel Lopez-Hernandez, University of Granada

**Session GV-RF . Day and Time: Thursday 30<sup>th</sup> April . 11:45-13:15**

**GVRF08**

**Chair: Na Li**

**Room: Barra  
Crowne Plaza Hotel**

**The Effect Of Acquiring Firm's Growth Opportunity On The Value Relevance Of Goodwill**

Author: YUJI SHIRABE, HITOTSUBASHI UNIVERSITY

EA = Empirical Archival

**Board Diversity And Its Effect On Firm Financial And Nonfinancial Performance**

Author: HEIBATOLLAH SAMI, LEHIGH UNIVERSITY

EA = Empirical Archival

Co-Author: Parveen Gupta, Lehigh University  
Kevin Lam, The Chinese University of Hong Kong  
Haiyan Zhou, The University of Texas – Pan American

**Can Shareholder Activism Improve Gender Diversity On Corporate Boards**

Author: CHRISTINE WIEDMAN, UNIVERSITY OF WATERLOO  
Co-Author: Carol Marquardt, Baruch College, CUNY

EA = Empirical Archival



**Quo Vadis, Internal Auditing? Future Prospects Of Internal Auditing In 2030**

Author: ANNUKKA JOKIPII, UNIVERSITY OF VAASA

SU = Survey

**Session GV-RF . Day and Time: Thursday 30<sup>th</sup> April . 14:00-15:30**

**GVRF03**

**Chair: Ann Jorissen**

**Room: Barra  
Crowne Plaza Hotel**

**Education Of Board Members And Ifrs Disclosure Compliance: Empirical Evidence From Brazil**

Author: SONIA FERNANDES, POLYTECHNIC INSTITUTE OF SETÚBAL

EA = Empirical Archival

Co-Author: Isabel Lourenco, ISCTE – IUL

**Corporate Philanthropy, Reputation Risk Management And Shareholder Value: A Study Of Australian Corporate Giving.**

Author: KATE HOGARTH, QUEENSLAND UNIVERSITY OF TECHNOLOGY

EA = Empirical Archival

Co-Author: Marion Hutchinson, Queensland University of Technology

Wendy Scaife, Queensland University of Technology

**Does Gender Diversity On The Compensation Committee Reduce Excessive Risk-Taking?**

Author: MARION HUTCHINSON, QUEENSLAND UNIVERSITY OF TECHNOLOGY

EA = Empirical Archival

Co-Author: Karen Lai, Hong Kong Polytechnic University

Ferdinand Gul, Monash University Malaysia

**The Influence Of Accounting Standards On Ceo Compensation In High-Technology Firms**

Author: PAULA FARIA, UNIVERSITY OF PORTO

EA = Empirical Archival

Co-Author: Francisco Vitorino Martins, School of Economics and Management

Elisio Brandao, School of Economics and Management

**Playing With Financial Weapons Of Mass Destruction: The Derivatives Loss That Ended Sadia**

Author: FLAVIA CRUZ DE SOUZA MURCIA, FEDERAL UNIVERSITY OF SANTA CATARINA

Co-Author: Fernando Murcia, University of Sao Paulo

CF = Case/Field Study

Elisete Dahmer Pfitscher, Federal University of Santa Catarina

**Session GV-RF . Day and Time: Thursday 30<sup>th</sup> April . 15:30-17:00**

**GVRF10**

**Chair: Philip Linsley**

**Room: Barra  
Crowne Plaza Hotel**

**The Effects Of Corruption On Earnings Management**

Author: ISABEL LOURENCO, LISBON UNIVERSITY INSTITUTE (ISCTE)

EA = Empirical Archival

Co-Author: Manuel Castelo-Branco, University of Porto

Alex Rathke, University of São Paulo

Veronica Santana, University of São Paulo

**The Impact Of External And Internal Corporate Governance Mechanisms On Agency Costs**

Author: JONAS SCHAEUBLE, FREIE UNIVERSITÄT BERLIN

EA = Empirical Archival

Co-Author: Paul Pronobis, Freie Universität Berlin

Patrick Krauss

**Ownership And Board Structures And Financial Distress In Spanish Firms: Evidence From The Global Financial Crisis**

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

Co-Author: Musa Mangena, Nottingham Trent University, Business School  
Montserrat Manzaneque Lizano, Universidad de Castilla La Mancha

EA = Empirical Archival

**Stirring Response To Climate Change: The Impact Of A Responsible Investment Index**

Author: TATIANA RODIONOVA, THE UNIVERSITY OF EDINBURGH

Co-Author: Bill Rees, The University of Edinburgh

Craig Mackenzie, The University of Edinburgh and Aberdeen Asset Management

EA = Empirical Archival