

SESSION: AU-PS Day and Time: Wednesday 30th May • 15:00-16:30

AUPS01

Chair: HERITA AKAMAH

Room: N06

PROXIMITY TO POLITICAL POWER AND AUDIT FEES

Author: CHRISTOFER ADRIAN, MONASH UNIVERSITY

EA = Empirical Archival

Co-Author: Cameron Truong, Monash University
Mukesh Garg, Monash University

INDIVIDUAL AUDITOR COMPETENCES AND THE PRICING OF AUDIT SERVICES

Author: IRINA ALEXEYEVA, UMEA UNIVERSITY, UMEA SCHOOL
OF BUSINESS AND ECONOMICS

EA = Empirical Archival

Co-Author:

READABILITY, TONE AND AUDIT FEES: SOME AUSTRALIAN EVIDENCE

Author: VICENTE BICUDO DE CASTRO, DEAKIN UNIVERSITY

EA = Empirical Archival

Co-Author: Ferdinand Gul, Deakin University
Mohammad Muttakin, Deakin University
Dessalegn Mihret, Deakin University

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AUPS02

Chair: MARKO ČULAR

Room: N07

AUDIT TEAM DISTANCES AND AUDIT QUALITY THREATENING BEHAVIOURS

Author: ALICE ANNELIN, UMEA UNIVERSITY, UMEA SCHOOL
OF BUSINESS AND ECONOMICS

SU = Survey

Co-Author: Limei Che, University College of Southeast Norway

CHARACTERISTICS OF MANAGERIAL TONE PRICED BY AUDITORS: EVIDENCE BASED ON ANNUAL LETTERS TO SHAREHOLDERS OF LARGE U.S. FIRMS

Author: MATTEO PEDRINI, UNIVERSITÀ CATTOLICA DEL
SACRO CUORE

SU = Survey

Co-Author: Adam Greiner, University of Denver
Lorenzo Patelli, University of Denver

GOVERNMENT AUDITORS' ETHICS COMMITMENT AND AUDIT QUALITY

Author: CHONG WANG, NAVAL POSTGRADUATE SCHOOL

SU = Survey

Co-Author: ZhuKun Lou, Shanghai University
Chuan Zhang, Shanghai Maritime University

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AUPS03

Chair: RAY MCNAMARA

Room: N10

HAS THE PCAOB INSPECTION REGIME NARROWED THE BIG 4/NON-BIG 4 AUDIT QUALITY DIFFERENTIAL?

Author: INDER KHURANA, UNIVERSITY OF MISSOURI-
COLUMBIA

EA = Empirical Archival

Co-Author: K.K Raman, University of Texas-San Antonio
Nathan Lundstrom, University of Missouri-Columbia

PCAOB INTERNATIONAL INSPECTIONS AND MERGER AND ACQUISITION OUTCOMES

Author: LIXIN SU, LINGNAN UNIVERSITY

EA = Empirical Archival

Co-Author: Yongtae Kim, Santa Clara University
Lixin (Nancy) Su, Lingnan University
Gaoguang (Stephen) Zhou, Hong Kong Baptist University
Xindong (Kevin) Zhu, The City University of Hong Kong

AUDITOR INDEPENDENCE AND AUDIT QUALITY: THE MODERATING EFFECT OF MARKET COMPETITION

Author: FUJIAO XIE, BROOKLYN COLLEGE CITY UNIVERSITY OF NEW YORK EA = Empirical Archival

Co-Author:

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AUPS04 Chair: MARY CANNING Room: N06

PARADOXICAL IDENTITY WORK IN BIG AUDIT FIRMS

Author: CLAIRE GARNIER, HEC MONTREAL CF = Case/Field Study

Co-Author: Lambert Jerman, Toulouse Business School
Pauline Beau, Toulouse School of Management

AUDIT PROFESSION'S KNOWLEDGE BASE AND THE SUSTAINABILITY OF AUDIT: AN EXPLORATORY STUDY OF AUDITORS IN EUROPE

Author: CHRYSTELLE RICHARD, ESSEC BUSINESS SCHOOL CF = Case/Field Study

Co-Author: Christopher Humphrey, Alliance Manchester Business School
Anna Samsonova-Taddei, Alliance Manchester Business School
Stuart Turley, Alliance Manchester Business School

HOW AUDIT COMMITTEE CHAIRS PERCEIVE AND SHAPE AUDIT QUALITY: EVIDENCE FROM THE FIELD

Author: ANDRÉ SCHMIDT, RUHR UNIVERSITY BOCHUM CF = Case/Field Study

Co-Author: Jürgen Ernstberger, Technical University of Munich (TUM)
Bernhard Pellens, Ruhr-University Bochum (RUB)
Thorsten Sellhorn, Ludwig-Maximilians-University Munich (LMU Munich)

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AUPS05 Chair: NIEVES CARRERA Room: N07

DO KEY AUDIT MATTERS IMPACT FINANCIAL REPORTING BEHAVIOR?

Author: JOHANNA KLUEBER, TU DORTMUND UNIVERSITY EX = Experimental

Co-Author: Anna Gold, Vrije Universiteit Amsterdam
Christiane Pott, TU Dortmund University

EXTENDED AUDITORS' REPORTS AND AUDIT QUALITY: A TEXTUAL ANALYSIS

Author: PENNY ZHANG, THE AUSTRALIAN NATIONAL UNIVERSITY EA = Empirical Archival

Co-Author: Greg Shailer, The Australian National University

THE EFFECTS OF AUDITOR TENURE ON FRAUD AND ITS DETECTION

Author: REED SMITH, INDIANA UNIVERSITY / KELLEY SCHOOL OF BUSINESS AM = Analytical/Modelling

Co-Author: Evelyn Patterson, Indiana University / Kelley School of Business
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SESSION: AU-PS Day and Time: Wednesday 30th May • 17:00-18:30

AUPS06 Chair: MARK DEFOND Room: N08

AUDITOR INDUSTRY SPECIALIZATION AND AUDIT PRICING AND EFFORT

Author: SEUNG UK CHOI, KYUNG HEE UNIVERSITY EA = Empirical Archival

Co-Author: Gil S. Bae, Korea University
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AUDITOR INDUSTRY SPECIALIZATION AND NON-GAAP EARNINGS QUALITY

Author: **ZHUOAN FENG, UNIVERSITY OF TECHNOLOGY SYDNEY** EA = Empirical Archival
Co-Author: *Yaowen Shan, UNIVERSITY OF TECHNOLOGY SYDNEY*
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SPECIALIZED AUDITORS IN STRATEGIC ALLIANCES

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Co-Author: *Yuan Ji, Hong Kong Polytechnic*
Yanfeng Xue, George Washington University

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AUPS07 *Chair:* **CLAUS HOLM** *Room:* **N06**

FINANCIAL STATEMENT COMPARABILITY AND THE PROVISION OF AUDIT SERVICES

Author: **WILLIAM CREADY, THE UNIVERSITY OF TEXAS AT DALLAS** EA = Empirical Archival
Co-Author: *Liuchuang Li, Xi'an Jiaotong University*
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THE EFFECT OF THE PCAOB'S RESTRICTIONS ON AUDITOR-PROVIDED TAX SERVICES ON AUDIT QUALITY, EARNINGS QUALITY, AND TAX AVOIDANCE

Author: **STEVE LIN, FLORIDA INTERNATIONAL UNIVERSITY** EA = Empirical Archival
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NON-AUDIT SERVICES AND THE COST OF DEBT IN PRIVATE FIRMS

Author: **RAF ORENS, KU LEUVEN** EA = Empirical Archival
Co-Author: *Vincent Compagnie, KU Leuven*

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AUPS08 *Chair:* **ASHNA PRASAD** *Room:* **N07**

CORPORATE CHOICE OF VOLUNTARY CARBON ASSURANCE PROVIDERS: AN INTERNATIONAL INVESTIGATION OF THE TRADE-OFF BETWEEN INDEPENDENCE AND COMPETENCE

Author: **RINA DATT, UNIVERSITY OF WESTERN SYDNEY** EA = Empirical Archival
Co-Author: *Le Luo, University of Newcastle*
Tang Qaingliang, Western Sydney University

CORPORATE GOVERNANCE, INTEGRATED REPORTING AND THE USE OF CREDIBILITY-ENHANCING MECHANISMS ON INTEGRATED REPORTS

Author: **RUIZHE WANG, THE UNIVERSITY OF SYDNEY** EA = Empirical Archival
Co-Author: *Ruizhe Wang, The University of Sydney*
Shan Zhou, The University of Sydney
Timothy Wang, The University of Sydney

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AUPS09 *Chair:* **JOE SCHROEDER** *Room:* **N10**

THE AUDIT COMMITTEE'S APPROVAL OF THE AUDIT PARTNER AND ITS EFFECT ON AUDIT QUALITY

Author: **JIMMY DOWNES, UNIVERSITY OF NEBRASKA-LINCOLN** EA = Empirical Archival
Co-Author: *Michelle Draeger,*
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DOES AUDIT COMMITTEE ACCOUNTING EXPERTISE CURTAIL AUDITOR RENT EXTRACTION? EVIDENCE FROM TWO NATURAL EXPERIMENTS

Author: JAMES HANSEN, WEBER STATE UNIVERSITY EA = Empirical Archival
Co-Author: Ling Lisic, Brigham Young University
Timothy Seidel, Brigham Young University
Michael Wilkins, University of Kansas

SHOULD UNINFORMED SHAREHOLDERS VOTE? EVIDENCE FROM AUDITOR RATIFICATION

Author: JONATHAN SHIPMAN, UNIVERSITY OF ARKANSAS EA = Empirical Archival
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SESSION: AU-PS Day and Time: Thursday 31st May • 14:00-15:30

AUPS10 Chair: XIJIA SU Room: N06

CORE EARNINGS MANAGEMENT: HOW DO AUDIT FIRMS INTERACT WITH THE BALANCE BETWEEN CLASSIFICATION SHIFTING AND ACCRUALS MANAGEMENT?

Author: AASMUND EILIFSEN, NHH NORWEGIAN SCHOOL OF ECONOMICS EA = Empirical Archival
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RESOURCE ALLOCATION AND RISK PREMIUM IN PUBLIC VERSUS PRIVATE CLIENTS

Author: TOBIAS SVANSTRÖM, UMEA UNIVERSITY, UMEA SCHOOL OF BUSINESS AND ECONOMICS EA = Empirical Archival
Co-Author: Limei Che, University College of Southeast Norway

THE EFFECT OF FAMILY OWNERSHIP ON ACCOUNTING CONSERVATISM: EVIDENCE FROM DEMAND AND SUPPLY SIDE.

Author: SHOU-MIN TSAO, NATIONAL CENTRAL UNIVERSITY EA = Empirical Archival
Co-Author: Hwa-Hsien Hsu, Durham University
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AUPS11 Chair: SOPHIE MARMOUSEZ Room: N06

TAINTED BY ASSOCIATION? NON-CULPABLE SIGNING PARTNERS AND REPUTATION LOSS FOLLOWING ENFORCEMENT ACTION AGAINST AUDIT CLIENTS

Author: SIMON FUNG, DEAKIN UNIVERSITY EA = Empirical Archival
Co-Author: Like Jiang, University of Melbourne
K. K. Raman, University of Texas at San Antonio

ARE GLOBAL AUDIT FIRM NETWORKS EFFECTIVE IN MITIGATING QUALITY CONTROL DEFICIENCIES?

Author: ASHNA PRASAD, MONASH UNIVERSITY EA = Empirical Archival
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DIRECTOR TURNOVER, BOARD MONITORING AND AUDIT FEES

Author: ALI YAFTIAN, DEAKIN UNIVERSITY EA = Empirical Archival
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Sutharson Kanapathippillai, Deakin University
Soheila Mirshekary, Deakin University
Heibatollah Sami, Lehigh University

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AUPS12 Chair: JOOST VAN BUUREN Room: N07

CEO MASCULINITY, CEO DISCRETION AND AUDIT FEES

Author: FERDINAND AKTHAR GUL, DEAKIN UNIVERSITY EA = Empirical Archival
Co-Author: Wen Hua Sharpe, Deakin University
Zhifeng Yang, Stony Brook University

INSTITUTIONAL HERDING AND AUDIT FEE

Author: SHENGMIN HUNG, SOOCHOW UNIVERSITY EA = Empirical Archival
Co-Author: Xin Deng, Shanghai University of Finance and Economics
Zheng Qiao, Xiamen University

ARTICULATION BASED ACCRUALS AND AUDIT PRICING

Author: SIYI LI, UNIVERSITY OF ILLINOIS AT CHICAGO EA = Empirical Archival
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AUPS13

Chair: HEIDI VANDER BAUWHEDE

Room: N06

COSO 2013 INTERNAL CONTROL FRAMEWORK FOR SOX 404 COMPLIANCE AND INFORMATION ASYMMETRY IN U.S. CAPITAL MARKETS

Author: PARVEEN GUPTA, LEHIGH UNIVERSITY EA = Empirical Archival
Co-Author: Heibatollah Sami, Lehigh University
Haiyan Zhou, The University of Texas – Rio Grande Valley

THE IMPACT OF CORPORATE REPUTATION ON THE TIMELINESS OF EXTERNAL AUDIT AND EARNINGS ANNOUNCEMENT

Author: EUNICE KHOO, UNSW SYDNEY EA = Empirical Archival
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CORPORATE LOBBYING, CORPORATE GOVERNANCE AND AUDIT FEES

Author: YIK PUI LOW, DEAKIN UNIVERSITY EA = Empirical Archival
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SESSION: AU-PS Day and Time: Friday 1st June • 09:00-10:30

AUPS14

Chair: ALEKSANDRA ZIMMERMAN

Room: N07

INSIDER TRADING AND MODIFIED AUDIT OPINIONS: INSIGHTS FROM ASIAN MARKETS

Author: JIN JIANG, ESSEC BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Andrei Filip, ESSEC Business School
Anne Jeny, ESSEC Business School

FOREIGN OWNERSHIP AND THE AUDITOR'S OPINION: AN ANALYSIS IN PRIVATE SUBSIDIARIES

Author: SIMONA RUSANESCU, UNIVERSITY JAUME I EA = Empirical Archival
Co-Author: Belen Gill de Albornoz Noguera, University Jaume I

HOW DO AUDITORS PERCEIVE AND RESPOND TO CLIENT FIRMS' TECHNOLOGICAL COMPETITION? EVIDENCE FROM GOING CONCERN OPINIONS

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Co-Author: Joseph Zhang, University of Memphis

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AUPS15

Chair: DIANE JANVRIN

Room: N10

THE EFFECTS OF PSYCHOLOGICAL OWNERSHIP ON TEAM MEMBER JUDGMENTS AND COMMUNICATION

Author: *TIM BAUER, UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN* EX = Experimental

Co-Author: *Cassandra Estep, Emory University*
Emily Griffith, University of Wisconsin-Madison

THE IMPACT OF CLIENT PRESSURE AND CLIENT'S FINANCIAL CONDITION ON AUDITORS' JUDGEMENTS TO REPORT KAMS IN THE AUDITOR'S REPORT

Author: *PARMOD CHAND, MACQUARIE UNIVERSITY* EX = Experimental

Co-Author: *Pranil Prasad, Macquarie University*

COLLEAGUES OR "FRENEMIES"? INTERACTIONS BETWEEN AUDITORS AND TAX SPECIALISTS IN AUDIT AND NON-AUDIT SERVICES CONTEXTS

Author: *TRACY NOGA, BENTLEY UNIVERSITY* EX = Experimental

Co-Author: *Candice Hux, Northern Illinois*
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AUPS16

Chair: CHRISTOFER ADRIAN

Room: N06

GENERAL KNOWLEDGE OF AUDIT PARTNERS IN THE CONTEXT OF AUDIT PARTNER SWITCHING: EVIDENCE FROM AUDIT QUALITY AND AUDIT FEES

Author: *ALONA KOLOMIETS, KU LEUVEN* EA = Empirical Archival

Co-Author: *Simon Dekeyser, KU Leuven*

MULTIPLE-AUDITOR APPOINTMENT WITHIN FAMILY BUSINESS GROUPS AND INTRAGROUP VALUE TRANSFERS: EVIDENCE FROM EAST ASIA

Author: *WENMING WANG, HONG KONG BAPTIST UNIVERSITY* EA = Empirical Archival

Co-Author: *Yan-Leung Cheung, The Education University of Hong Kong*
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THE IMPLICATIONS OF HAVING A COMMON BIG4 FIRM TO ATTEST TO BOTH FINANCIAL AND NON-FINANCIAL INFORMATION

Author: *SHAN ZHOU, THE UNIVERSITY OF SYDNEY* EA = Empirical Archival

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AUPS17

Chair: SOPHIE AUDOUSSET-COULIER

Room: N07

TYPES OF DEBT AND ADDITIONAL AUDIT INPUT

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Co-Author: *Ji Yeon Ryu, Korea University Business School*
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ABNORMAL AUDIT FEES: FEE PREMIUM OR AUDIT EFFORT?

Author: *WOO JAE LEE, CHUNGNAM NATIONAL UNIVERSITY* EA = Empirical Archival

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THE PRICE OF STOCK LIQUIDITY: EVIDENCE FROM AUDIT FEES

Author: *DERRALD STICE, THE HONG KONG UNIVERSITY OF* EA = Empirical Archival

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AUPS18

Chair: LIMEI CHE

Room: N10

WHAT DRIVES DIFFERENCES IN AUDIT PRICING ACROSS THE GLOBE?

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Co-Author: Sven Hartlieb, University of Bamberg
Brigitte Eierle, University of Bamberg
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THE EFFECT OF GAMBLING ATTITUDE ON AUDIT FEES

Author: HAKJOON SONG, CALIFORNIA STATE UNIVERSITY

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AUPSD01

Chair: CHRISTIAN PIETSCH

Room: N11

DO REWARDS ENCOURAGE PROFESSIONAL SKEPTICISM?

Discussant: KRIS HOANG

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Co-Author: Justin Leiby, University of Georgia
Tammie Schaefer, University of Missouri – Kansas City

AN INVESTIGATION OF AUDITORS' JUDGMENTS WHEN COMPANIES RELEASE EARNINGS BEFORE AUDIT COMPLETION

Discussant: DIANE JANVRIN

Author: JOE SCHROEDER, INDIANA UNIVERSITY

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SESSION: AU-PSD Day and Time: Wednesday 30th May • 17:00-18:30

AUPSD02

Chair: STEFAN SUNDGREN

Room: N10

ARE DISCLOSED AUDITOR MATERIALITY THRESHOLDS INFORMATIVE OF FIRMS' EARNINGS QUALITY? – EVIDENCE FROM THE REVISED ISA 700 AUDIT REPORT

Discussant: CAREN SCHELLEMAN

Author: JIMMY LEE, SINGAPORE MANAGEMENT UNIVERSITY

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Co-Author: Beng Wee Goh, Singapore Management University
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IS MORE ALWAYS BETTER? DISCLOSURES IN THE EXPANDED AUDIT REPORT AND THEIR IMPACT ON LOAN CONTRACTING

Discussant: JOE SCHROEDER

Author: YASEMIN KARAIBRAHIMOGLU, UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS

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AUPSD03

Chair: VLAD ANDREI PORUMB

Room: N11

OPINION SHOPPING THROUGH SAME-FIRM AUDIT OFFICE SWITCHES

Discussant: STEFAN SUNDGREN

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ON THE ECONOMICS OF AUDIT PARTNER TENURE AND ROTATION: EVIDENCE FROM PCAOB DATA

Discussant: MARCO TROMBETTA

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SESSION: AU-PSD Day and Time: Thursday 31st May • 14:00-15:30

AUPSD04

Chair: JERE FRANCIS

Room: N07

VOLUNTARY AUDIT REVIEWS AND COST OF DEBT

Discussant: HEIDI VANDER BAUWHEDE

Author: SHUO WANG, UNIVERSITY OF GRONINGEN EA = Empirical Archival

Co-Author: Vlad-Andrei Porumb, University of Groningen
Yasemin Karabrahimoglu, University of Groningen

DO BANKS AUDITED BY SPECIALISTS ENGAGE IN LESS REAL ACTIVITIES MANAGEMENT?

Discussant: SOPHIE AUDOUSSET-COULIER

Author: JOHN ZIYANG ZHANG, UNIVERSITY OF LIVERPOOL EA = Empirical Archival

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SESSION: AU-PSD Day and Time: Thursday 31st May • 14:00-15:30

AUPSD05

Chair: GUNILLA EKLOV ALANDER

Room: N10

INSTITUTIONAL WORK AND THE OFFSHORING OF AUDIT PRACTICE

Discussant: STUART TURLEY

Author: MARY CANNING, UNIVERSITY COLLEGE DUBLIN

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THE JOINT ROLE OF AUDITORS' AND AUDITEES' INCENTIVES AND DISINCENTIVES IN THE RESOLUTION OF DETECTED MISSTATEMENTS

Discussant: MARC EULERICH

Author: JOOST VAN BUUREN, NYENRODE BUSINESS UNIVERSITY SU = Survey

Co-Author: Stephen Asare, University of Florida
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AUPSD06

Chair: STEFANO AZZALI

Room: N10

TO SHARE OR NOT TO SHARE: THE IMPORTANCE OF PEER FIRM SIMILARITY TO AUDITOR CHOICE

Discussant: **ULRIKE THÜRHEIMER**

Author: **MATTHEW COBABE, VIRGINIA TECH**

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Co-Author: *Kenneth Bills, University of Arkansas*

Jeffrey Pittman, Memorial University

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THE MARKET PREMIUM FOR AUDIT PARTNERS WITH BIG 4 EXPERIENCE

Discussant: **PHILIPPE TOURON**

Author: **ALEKSANDRA ZIMMERMAN, NORTHERN ILLINOIS UNIVERSITY**

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AUPSD07

Chair: ANDREW FERGUSON

Room: N11

AUDITORS' RESPONSE TO LOW READABILITY IN ANNUAL REPORTS

Discussant: **DIVESH SHARMA**

Author: **PAMELA KENT, THE UNIVERSITY OF ADELAIDE**

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Co-Author: *Belen Blanco, The University of Adelaide*

Paul Coram, The University of Adelaide

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THE COMMUNICATIVE VALUE OF EXTENDED AUDITOR'S REPORTING: A TEXT MINING APPROACH

Discussant: **VINEETA SHARMA**

Author: **ANDREAS SEEBECK, FRIEDRICH ALEXANDER UNIVERSITY**

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Co-Author: *Devrimi Kaya, Ruhr-Universitaet Bochum*

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AUPSD08

Chair: KENNETH REICHELT

Room: N11

ACCOUNTING FIRM ASSOCIATION MEMBERSHIP AND AUDIT FIRM GROWTH

Discussant: **NIEVES CARRERA**

Author: **HERITA AKAMAH, UNIVERSITY OF NEBRASKA-LINCOLN**

EA = Empirical Archival

Co-Author: *Jaehan Ahn, Northeastern University*

Ken Bills, University of Arkansas

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LABOR MARKET EFFECTS OF SPATIAL LICENSING REQUIREMENTS: EVIDENCE FROM CPA MOBILITY

Discussant: **ROGER MEUWISSEN**

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

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AURF01

Chair: SANDRO BRUNELLI

Room: N08

ARE INDUSTRY AND ACCOUNTING EXPERTISE ON THE AUDIT COMMITTEE RELATED TO BANK LOAN?

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*Co-Author: Pinju Chen, National Chengchi University
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ARE AUDITORS' ASSESSMENTS AFFECTED BY PRIOR AUDIT OPINIONS?

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SEQUENTIAL AUDITOR-CLIENT INTERACTION UNDER STRATEGIC EFFORT-COMPLEMENTARITY

Author: REINHARD SCHRANK, UNIVERSITY OF GRAZ AM = Analytical/Modelling

Co-Author:

DO INDUSTRY SPECIALIST AUDITORS ENHANCE ACCOUNTING QUALITY IN THE EU? EVIDENCE FROM THE PRE-IFRS AND MANDATORY POST-IFRS PERIODS

Author: JOSE VEGA, CLARKSON UNIVERSITY EA = Empirical Archival

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Michael Schuldt, Salisbury University*

AUDITOR SELECTION IN THE AUSTRALIAN MINING IPO MARKET: AN EXAMINATION OF AUDITOR INDUSTRY SPECIALISATION

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AURF02

Chair: KRIS HOANG

Room: N05

COMMERCIALIZATION OF AUDIT FIRMS AND AUDITORS' SUBJECTIVE WELL-BEING

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JOINT EFFECTS OF TYPE OF ACCOUNTING STANDARDS, THE STRENGTH OF THE REGULATION AND AUDITOR'S CHARACTERISTICS ON EVIDENCE DEMANDS

Author: JUNE CAO, MACQUARIE UNIVERSITY EX = Experimental

Co-Author: Paul Coram, The University of Adelaide

THE MONTY HALL PROBLEM AND AUDITOR'S OVERCONFIDENCE: SOME PRELIMINARY RESULTS

Author: BRIAN GREEN, UNIVERSITY OF MICHIGAN - DEARBORN CDIH = Conceptual Development/Interpretative/Historical

Co-Author: Kevin Kobelsky, University of Michigan-Dearborn

INDIVIDUAL AUDITOR'S CHARACTERISTICS, LIABILITY REGIME AND TASK COMPLEXITY ASSESSMENT – EXPERIMENTAL EVIDENCE

Author: MARCO HAID, UNIVERSITY OF INNSBRUCK

EX = Experimental

Co-Author: Sabine Graschitz, University of Innsbruck
Claudia Müller, University of Innsbruck

IS THERE SUFFICIENT EVIDENCE OF AUDITOR STYLE? A ROBUST TEST DESIGN FOR ANALYSIS USING COMPARABILITY MEASURES

Author: T L ANDREW YIM, CASS BUSINESS SCHOOL - CITY,
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EA = Empirical Archival

Co-Author:

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AURF03

Chair: EUNICE KHOO

Room: N05

WHY ARE JOINT AUDITS IMBALANCED?

Author: SOPHIE AUDOUSSET-COULIER, CONCORDIA
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MANDATORY AUDITOR UPGRADE AND EARNINGS QUALITY

Author: HENRIK HÖGLUND, HANKEN SCHOOL OF
ECONOMICS

EA = Empirical Archival

Co-Author: Dennis Sundvik, Hanken School of Economics

MANDATORY JOINT AUDITS AND AUDIT FEES: MODERATING ROLE OF AUDITOR GENDER

Author: FAHIM JAVED, LE MANS UNIVERSITÉ

EA = Empirical Archival

Co-Author: Tawhid Chtioui, EMLYON Business School
Mehdi Nekhili, Le Mans Université

THE RELATIONSHIP BETWEEN SHARED AUDIT REPORT IN A ENTERPRISE GROUP AND CORPORATE CREDIT RISK

Author: Y.C. GEORGE LIN, NATIONAL CHUNG CHENG
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EA = Empirical Archival

Co-Author: Hsin-Chi Chen, Tunghai University
Fuyun Liu, National Chung Cheng University

DOES MANDATORY AUDIT PARTNER ROTATION MATTER TO DEBT MARKET PARTICIPANTS? EVIDENCE FROM UK

Author: ANDREWS OWUSU, COVENTRY UNIVERSITY

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SESSION: AU-RF Day and Time: Thursday 31st May • 11:00-12:30

AURF04

Chair: TOBIAS SVANSTRÖM

Room: N08

AUDIT FEES AND FINANCIAL CRISIS: EVIDENCE FROM THE SPANISH MANUFACTURING INDUSTRIES

Author: BRUNO ALMEIDA, POLYTECHNIC INSTITUTE OF
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EA = Empirical Archival

Co-Author: Alexandre Silva, Coimbra Business School

RELATIONSHIP BETWEEN INTELLECTUAL CAPITAL DISCLOSURE, AUDIT RISK AND AUDIT FEES: THE EFFECT OF THE GLOBAL FINANCIAL CRISIS

Author: MARIA CHIARA DEMARTINI, UNIVERSITY OF PAVIA

EA = Empirical Archival

Co-Author: Sara Trucco, Rome University of International Studies
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TIMING OF NON-AUDIT SERVICE CONTRACTS, STRATEGIC AUDITING, AND INFORMATION KNOWLEDGE SPILLOVERS

Author: CLAUDIA LANGBAUER, UNIVERSITY OF GRAZ AM = Analytical/Modelling

Co-Author: Felix Niggemann, University of Graz

AUDITOR'S REPORT SENTIMENT AND BUSY SEASON

Author: PIOTR STASZKIEWICZ, WARSAW SCHOOL OF ECONOMICS EA = Empirical Archival

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DOES VOLUNTARY DISCLOSURE MATTER FOR THE EVALUATION OF AUDIT RISK? PERCEPTIONS FROM ITALIAN AUDITORS

Author: SARA TRUCCO, UNINT SU = Survey

Co-Author: Chiara Demartini, University of Pavia
Kevin McMeeking, University of Exeter

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AURF05

Chair: ZILU SHAN

Room: N05

ASSURANCE QUALITY AND INFORMATION ASYMMETRY – THE UNREGULATED SETTING OF INTEGRATED REPORTING

Author: MICHAEL GRASSMANN, DRESDEN UNIVERSITY OF TECHNOLOGY EA = Empirical Archival

Co-Author: Stephan Fuhrmann, DRESDEN UNIVERSITY OF TECHNOLOGY
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DOES PROVIDING NON-AUDIT SERVICE IMPACT AUDIT QUALITY? EVIDENCE OF CORPORATE SOCIAL RESPONSIBILITY (CSR) REPORT ASSURANCE AND AUDIT QUALITY

Author: LI-JEN HE, NATIONAL YUNLIN UNIVERSITY OF SCIENCE AND TECHNOLOGY EA = Empirical Archival

Co-Author: Hsiang-Tsai Chiang, Feng Chia University

NON-AUDIT SERVICES AND AUDITOR INDEPENDENCE: EVIDENCE FROM SWEDISH FIRMS

Author: PETRA INWINKL, JÖNKÖPING UNIVERSITY, JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL EA = Empirical Archival

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ASSURANCE PROVIDER QUALITY AND THE COST OF CAPITAL

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Co-Author: Isabel-María García-Sánchez, Universidad de Salamanca
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THE IMPACT OF AUDITOR-PROVIDED NON-AUDIT SERVICES ON THE COST OF DEBT AND EQUITY CAPITAL

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AURF06

Chair: PIOTR STASZKIEWICZ

Room: N08

EXTENDED AUDITOR DISCLOSURE, WORKLOAD PRESSURES AND AUDIT FEES: EVIDENCE FROM UK

Author: TAREK ABDELFAH, PORTSMOUTH UNIVERSITY /
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Co-Author: Mohamed Elmahgoub, Essex Business School
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AUDIT FEES AND FIRMS' LIFE CYCLE STAGES

Author: JOSE ELIAS ALMEIDA, FEDERAL UNIVERSITY OF
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Co-Author: Gabriel Pundrich, Bocconi University

THE IMPACT OF GLOBAL AND INDUSTRIAL DIVERSIFICATION ON AUDIT FEES

Author: NEGIN ATTAR, UNIVERSITY OF GRAZ EA = Empirical Archival

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THE AUDITOR'S CIVIL LIABILITY IN EUROPE AND ITS IMPACT ON AUDIT FEES

Author: IMEN BENSLIMENE, UPPER ALSACE UNIVERSITY EA = Empirical Archival

Co-Author:

THE VOLATILITY OF FAIR VALUE MEASUREMENT INPUTS AND AUDIT FEES IN THE U.S. BANKING INDUSTRY

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SESSION: AU-RF Day and Time: Thursday 31st May • 16:00-17:30

AURF07

Chair: VIATCHESLAV SOKOLOV

Room: N05

THE SCIENTIFIC LANDSCAPE OF INTERNAL AUDIT RESEARCH - A BIBLIOMETRIC ANALYSIS

Author: JOEL BEHREND, DUISBURG UNIVERSITY EA = Empirical Archival

Co-Author: Marc Eulerich, Duisburg-Essen

PREDICTING AUDITORS FIRM WITH TEXT MINING ON INTERNAL AUDIT DISCLOSURE

Author: GEORGIA BOSKOU, TECHNOLOGICAL EDUCATION INSTITUTE OF
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EXTERNAL AUDITOR RELIANCE ON INTERNAL AUDIT: THE MODERATING ROLE OF AUDIT COMMITTEE

Author: TINA VUKO, UNIVERSITY OF SPLIT EX = Experimental

Co-Author: Marko Cular, University of Split
Sergeja Slapničar, University of Ljubljana

ORGANIZATIONAL COMPLEXITY AND IAF INVESTMENT - NEW INSIGHTS FOR THEORY AND PRACTICE -

Author: MARC EULERICH, DUISBURG & ESSEN UNIVERSITY,
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Co-Author:

COMPENSATION OF INTERNAL AUDITORS – EMPIRICAL EVIDENCE FOR DIFFERENT IMPACT FACTORS

Author: TATIANA MAZZA, FREE UNIVERSITY OF BOZEN SU = Survey
Co-Author: Marc Eulerich, Universität Duisburg-Essen
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Ronja Krane, Universität Duisburg-Essen

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AURF08 Chair: SEBASTIAN KRONENBERGER Room: N08

PERCEPTION OF EXTERNAL AUDITORS CONCERNING THE INFLUENCE OF CORPORATE GOVERNANCE MECHANISMS ON THE QUALITY OF EXTERNAL AUDIT

Author: NASHAT ALI ALMASRIA, UNIVERSITY OF BEDFORDSHIRE SU = Survey
Co-Author: Jing Di, UNIVERSITY OF BEDFORDSHIRE

THE EFFECT OF AUDIT SUPPORT SYSTEMS ON AUDIT QUALITY

Author: HSIEN-LIAN CHIU, NATIONAL CHUNG CHENG UNIVERSITY EA = Empirical Archival
Co-Author: Ling-Tai Chou, National Chengchi University

WHAT IS THE EFFECT OF AUDIT STYLE ON AUDIT QUALITY? EVIDENCE FROM THE GERMAN SETTING

Author: VLAD ANDREI PORUMB, UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS EA = Empirical Archival
Co-Author: Abe de Jong, Rotterdam School of Management, Erasmus University
Carel Huijgen, University of Groningen
Teye Marra, University of Groningen
Jan van Dalen, Rotterdam School of Management, Erasmus University

THE IMPACT OF THE JOINT INSPECTION PROCESS BETWEEN THE PCAOB AND THE FSA ON AUDIT QUALITY IN NORWAY

Author: TINE DEGERSTRØM STENVOLD, TROMSOE UNIVERSITY CF = Case/Field Study
Co-Author: Iris Stuart, Norwegian School of Economics

AUDIT QUALITY DETERIORATION AND THE IMPACT ON ACCOUNTING CONSERVATISM

Author: PANAYIOTIS TAHINAKIS, UNIVERSITY OF MACEDONIA EA = Empirical Archival
Co-Author: ANESTIS LADAS, UNIVERSITY OF MACEDONIA
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SESSION: AU-RF Day and Time: Friday 1st June • 09:00-10:30

AURF09 Chair: OLOF BIK Room: N05

THE INCREMENTAL EFFECTS OF GOVERNMENT AUDITS ON EARNINGS QUALITY: EVIDENCE FROM CHINA CENTRAL SOES

Author: YINGWEN GUO, NANJING UNIVERSITY EA = Empirical Archival
Co-Author: Phyllis Lai Lan Mo, City University of Hong Kong
Bing Wang, Nanjing University
Xiaowen Zhu, Fudan University

DOES ABNORMAL AUDIT HOUR MEAN AUDIT EFFORT OR INFORMATION RISK? EVIDENCE FROM KOREA

Author: NAMCHUL JUNG, KOREA UNIVERSITY BUSINESS SCHOOL EA = Empirical Archival

Co-Author: Sang Ho Lee, Korea University Business School
Seok Woo Jeong, Korea University Business School

**THE EFFECT OF AUDIT MARKET STRUCTURE CHANGE ON AUDIT PRICING:
EVIDENCE FROM CHINA**

Author: ZIXUAN (LINA) LI, UNIVERSITY OF AUCKLAND EA = Empirical Archival
Co-Author: Steven Cahan, University of Auckland

**THE TOSHIBA AND OLYMPUS SCANDALS: A DUAL CASE STUDY ON THE UNEXPECTED
SHORTCOMINGS OF AUDIT COMMITTEES AS PREVENTERS OF FRAUD IN JAPAN**

Author: RYOKO SHINOTO, REITAKU UNIVERSITY CF = Case/Field Study
Co-Author:

**FACTORS AFFECTING JUDGMENTS BY PROFESSIONAL AUDITORS: EVIDENCE FROM
JAPAN**

Author: NORIYUKI TSUNOGAYA, NAGOYA UNIVERSITY EX = Experimental
Co-Author: Noriyuki Tsunogaya, Nagoya University

SESSION: AU-RF Day and Time: Friday 1st June • 09:00-10:30

AURF10 Chair: NELSON MA Room: N08

**THE EFFECT OF CLIENT-SPECIFIC EXPERIENCE ON THE DISCLOSURE QUALITY OF
KEY AUDIT MATTERS: EVIDENCE FROM TAIWAN**

Author: YU-TZU CHANG, NATIONAL CHENGCHI UNIVERSITY EA = Empirical Archival
Co-Author: Wuchun Chi, National Chengchi University
Dan Stone, University of Kentucky

**UNDERSTANDING THE DETERMINANTS OF THE MAGNITUDE AND TYPE OF KEY
AUDIT MATTERS: THE CASE OF THE UNITED KINGDOM**

Author: NICOLÁS GAMBETTA, ORT URUGUAY UNIVERSITY EA = Empirical Archival
Co-Author: Maria Antonia Garcia-Benau, Universidad de Valencia
Manuel Orta-Perez, Universidad de Sevilla
Laura Sierra Garcia, Universidad Pablo de Olavide

**DOES THE DISCLOSURE OF KEY AUDIT MATTERS REDUCE THE AUDIT EXPECTATION
GAP?**

Author: MELINA HEILMANN, TU DORTMUND UNIVERSITY EX = Experimental
Co-Author: Christiane Pott, TU DORTMUND UNIVERSITY

**AN EVENT AND EARNINGS MANAGEMENT STUDY OF A KEY AUDIT MATTERS
DISCLOSURE**

Author: RAY MCNAMARA, JAMES COOK UNIVERSITY/SCHOOL OF BUSINESS CF = Case/Field Study
Co-Author: Jestin Mathews, James Cook University
Simone Kelly, Bond University

**DOES CONSIDERING KEY AUDIT MATTERS AFFECT AUDITOR JUDGMENT
PERFORMANCE?**

Author: NICOLE V. S. RATZINGER-SAKEL, HAMBURG UNIVERSITY EX = Experimental
Co-Author: Jochen Theis, University of Duisburg-Essen

SESSION: AU-RF Day and Time: Friday 1st June • 14:00-15:30

AURF11 Chair: ANNA SAMSONOVA Room: N05

**AUDITING FIRMS NETWORKS AND THEIR MEMBERS: GLOBAL INTERACTIONS AND
COOPERATION OR LONE WOLFS FOR AUTONOMY?**

Author: MOHAMED HEGAZY, THE AMERICAN UNIVERSITY IN CF = Case/Field Study

CAIRO

Co-Author: Karim Hegazy, Edge Hill University
Basuony Mohamed, American University in Cairo

CHANGES IN REPORTING FINANCIAL AUDIT RESULTS – THE CASE OF POLAND

Author: MALGORZATA KUTERA, CRACOW JAGIELLONIAN UNIVERSITY CF = Case/Field Study

Co-Author:

AN ANALYSIS OF THE PROFESSIONAL JUDGMENT OF DISCIPLINE COMMITTEES AND AUDITORS GUILTY OF PROFESSIONAL MISCONDUCT

Author: REGAN SCHMIDT, UNIVERSITY OF SASKATCHEWAN CF = Case/Field Study

Co-Author: Devan Mescall, University of Saskatchewan

CASE STUDY RESEARCH IN AUDITING: A METHODOLOGICAL REVIEW AND EVALUATION

Author: EWALD ASCHAUER, LINZ JOHANNES KEPLER UNIVERSITY CDIH = Conceptual Development/Interpretative/Historical

Co-Author: Daniela Schober, LINZ JOHANNES KEPLER UNIVERSITY

EXPLORING MILLENNIAL ACCOUNTING STUDENTS' PERCEPTIONS OF THE ATTRACTIVENESS OF AUDIT FIRMS AS EMPLOYERS

Author: JOHANNA SYLVANDER, LINKÖPING UNIVERSITY CF = Case/Field Study

Co-Author:

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AURF12

Chair: ASAD KAUSAR

Room: N08

HOW RELIABLE ARE THE HURTT PROFESSIONAL SKEPTICISM SCALE AND THE ROTTER INTERPERSONAL TRUST SCALE FOR AUDIT EXPERIMENTAL RESEARCH?

Author: J. EFRIM BORITZ, UNIVERSITY OF WATERLOO EX = Experimental

Co-Author: Katharine Patterson, University of Waterloo
Kristian Rotaru, Rotaru
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THE CO-INFLUENCE OF GOING CONCERN OPINIONS AND EARNINGS ANNOUNCEMENTS ON THE ITALIAN STOCK MARKET RETURNS: WHICH HAS THE SUPREMACY?

Author: SANDRO BRUNELLI, ROME "TOR VERGATA" UNIVERSITY EA = Empirical Archival

Co-Author: Chiara Carlino, University of Rome Tor Vergata
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Alessandro Giosi,

AUDIT PRACTICE: EMPIRICAL EVIDENCE OF A TRADE-OFF BETWEEN QUALITY AND EFFICIENCY

Author: MICHAEL DE MARTINIS, MELBOURNE INSTITUTE OF TECHNOLOGY EA = Empirical Archival

Co-Author: Keith Houghton, Research Coaching Australia

CORPORATE SOCIAL RESPONSIBILITY IN ACCOUNTING FIRMS AND AUDIT QUALITY: EVIDENCE FROM CHINA

Author: XUEJIAO LIU, UNIVERSITY OF INTERNATIONAL BUSINESS AND ECONOMICS EA = Empirical Archival

Co-Author: Xingqiangy Du, Xiamen University
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AN EXAMINATION OF USERS' PERCEPTIONS ON THE USEFULNESS OF THE NEW AUDITOR'S REPORT

Author: **SOMPONG PORNUPATHAM, CHULALONGKORN UNIVERSITY** SU = Survey
Co-Author: *Thanyaluk Vichitsarawong, Chulalongkorn University*

SESSION: ED-PS Day and Time: Wednesday 30th May • 15:00-16:30

EDPS01 *Chair:* JOSEP BISBE *Room:* N15

ON-LINE FORMATIVE ASSESSMENT, ELECTRONIC DEVICES, AND STUDENTS' PERFORMANCE

Author: **FABRIZIO DI MEO, UNIVERSITY OF ALCALÁ** SU = Survey
Co-Author: *Carmen-Pilar Martí-Ballester, Universitat Autònoma de Barcelona*

INFUSING DATA ANALYTICS INTO THE ACCOUNTING CURRICULUM: A FRAMEWORK AND INSIGHTS FROM FACULTY

Author: **ANN DZURANIN, NORTHERN ILLINOIS UNIVERSITY** SU = Survey
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Renee Olvera, Texas Christian University

SESSION: ED-PS Day and Time: Thursday 31st May • 11:00-12:30

EDPS02 *Chair:* JAMES WAKEFIELD *Room:* N29

CEO EDUCATION ATTAINMENTS AND IPO UNDERPRICING

Author: **PANAGIOTIS LOUKOPOULOS, UNIVERSITY OF LIMERICK, KEMMY BUSINESS SCHOOL** EA = Empirical Archival
Co-Author: *Dimitrios Gounopoulos, University of Bath*
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EMPLOYMENT OF GRADUATE ACCOUNTANTS BY PUBLIC ACCOUNTING FIRMS: PERSPECTIVES ON THE SKILLS SHORTAGE, INTERNATIONAL GRADUATES AND COMMUNICATIONS SKILLS

Author: **BRENDAN O'CONNELL, RMIT UNIVERSITY** SU = Survey
Co-Author: *Brendan OConnell,*
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SESSION: ED-PS Day and Time: Friday 1st June • 09:00-10:30

EDPS03 *Chair:* PATRICIA EVERAERT *Room:* N23

THE EFFECT OF COOPERATIVE LEARNING ON LEARNING APPROACHES IN ACCOUNTING EDUCATION

Author: **EVELIEN OPDECAM, GHENT UNIVERSITY** EX = Experimental
Co-Author: *Patricia Everaert, Ghent University*

WHAT IMPACT DOES SOCIAL MEDIA DISRUPTION HAVE ON INTRODUCTORY ACCOUNTING STUDENT PERFORMANCE?

Author: **JAMES WAKEFIELD, UNIVERSITY OF TECHNOLOGY SYDNEY** SU = Survey
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EDRF01 *Chair:* VALDERIO MATIAS DA SILVA *Room:* N05

THE DEVELOPMENT AND NURTURING OF JUDGEMENT SKILLS IN ACCOUNTING PROGRAMS

Author: NICK MCGUIGAN, MONASH UNIVERSITY CF = Case/Field Study
Co-Author: Marie Kavanagh, University of Southern Queensland
Janine Muir, Swinburne University
Jacqueline Birt, University of Queensland
Dianne McGrath, Charles Sturt University
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THE USE OF AN ACCOUNTING SOFTWARE PACKAGE IN A SECOND-YEAR ACCOUNTING COURSE TO ENHANCE STUDENTS' UNDERSTANDING OF THE ACCOUNTING CYCLE: AN EXPLORATORY STUDY

Author: LESLEY JUNE STAINBANK, UNIVERSITY OF KWAZULU-NATAL SU = Survey
Co-Author: Aarthi Algu, University of KwaZulu-Natal
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HOW COOPERATIVE LEARNING CAN CONTRIBUTE TO THE LEARNING PROCESS OF DIGITALIZED ACCOUNTING?

Author: MARIANNE VIINIKAINEN, SAIMAA UNIVERSITY OF APPLIED SCIENCES CF = Case/Field Study
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A TEACHING CONCEPT FOR AUDITING – THE ILPA CASE

Author: SABINE GRASCHITZ, UNIVERSITY OF INNSBRUCK CF = Case/Field Study
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Claudia Mueller, University of Innsbruck

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EDRF02

Chair: SABINE GRASCHITZ

Room: N04

APPLYING INTERPERSONAL RELATIONSHIPS AND INTEGRITY TO STRENGTHEN ACCOUNTANTS' CONTINUING PROFESSIONAL ETHICS EDUCATION

Author: NATALIE CHURYK, NORTHERN ILLINOIS UNIVERSITY CDIH = Conceptual
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Co-Author: Eileen Taylor, North Carolina State University
Alan Reinstein, Wayne State University

THE UNIVERSITY INFLUENCE ON MORAL ORIENTATION OF SWEDISH ACCOUNTING STUDENTS: SELECTION AND EDUCATION

Author: SVEN-OLOF COLLIN, KRISTIANSTAD UNIVERSITY SU = Survey
Co-Author: Manuela Schmidt, Kristianstad University

CAREER CHOICE: THE DARK TRIAD REVEALS INTERESTS OF ACCOUNTING STUDENTS.

Author: MÁRCIA FIGUEREDO D'SOUZA, STATE UNIVERSITY OF BAHIA SU =
Survey
Co-Author: GERLANDO AUGUSTO SAMPAIO FRANCO DE LIMA, University of Illinois Urbana-Champaign

ONLINE CLOUD EXPERIMENTAL TECHNOLOGY FOR ACCOUNTING ETHICS

Author: YOSHITAKA HIROSE, OSAKA CITY UNIVERSITY EX = Experimental
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ETHICS AND CRITICAL THINKING IN ACCOUNTING TEXTBOOKS: A CONTENT ANALYSIS

Author: BEREND VAN DER KOLK, IE BUSINESS SCHOOL CDIH = Conceptual
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EDRF03 Chair: KAREN GREEN Room: N04

PROFESSIONAL ACCOUNTING BODY AFFILIATION: UNDERSTANDING THE DRIVERS OF MEMBERSHIP ATTRACTION IN VIETNAM

Author: PAUL DE LANGE, CURTIN UNIVERSITY OF TECHNOLOGY SU = Survey
Co-Author: FREDERIQUE BOUILHERES, RMIT University, Vietnam
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QUALITY OF ACADEMIC ACCOUNTING EDUCATION: DOES ACCREDITATION MATTER?

Author: JOANNA KRASODOMSKA, CRACOW UNIVERSITY OF ECONOMICS SU = Survey
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EXPLANATORY FACTORS FOR THE APPROVAL RATE IN THE ACCOUNTING SUFFICIENCY EXAM IN BRAZIL

Author: JESSICA LIMA, UNIVERSITY OF SAO PAULO EA = Empirical Archival
Co-Author: Emanuel Marcos Lima, Federal University of Mato Grosso do Sul
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BEHAVIORAL PROFILES AND COMPETENCES OF BRAZILIAN ACCOUNTING OFFICE OWNERS

Author: VALDERIO MATIAS DA SILVA, INSTITUTO PRESBITERIANO MACKENZIE SU = Survey
Co-Author: Roberto Coda, FACCAMP
Ana Maria Roux Cesar, Universidade Presbiteriana Mackenzie
William Presada, Faculdade FIA de Administração e Negócios

INTERNSHIP EXPERIENCE AND ACCOUNTING UNDERGRADUATE STARTING SALARIES

Author: POH-SUN SEOW, SINGAPORE MANAGEMENT UNIVERSITY SU = Survey
Co-Author: Gary Pan, Singapore Management University
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EDRF04 Chair: JESSICA LIMA Room: N04

ARE THEY READY? ACCOUNTING ACADEMICS' PERSPECTIVES OF THE PREPAREDNESS OF NEW STUDENT COHORTS.

Author: LISA BARNES, AVONDALE COLLEGE OF HIGHER EDUCATION CDIH = Conceptual
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Co-Author: Warrick Long, Avondale College of Higher Education
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PUBLISHING ACCOUNTING PAPERS IN ENGLISH: A GRADUATE BRAZILIAN PANORAMA

Author: JOSÉ ALONSO BORBA, FEDERAL UNIVERSITY OF SANTA CATARINA SU = Survey

Co-Author: Jose Alonso Borba, Federal University of Santa Catarina
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SUSTAINABILITY IN ACCOUNTING EDUCATION: PUSH- AND PULL-STRATEGY AS IDEOLOGICAL BACKGROUND FOR CURRICULUM INNOVATION

Author: BERIT HARTMANN, UNIVERSITY OF GOTHENBURG CDIH = Conceptual Development/Interpretative/Historical

Co-Author:

SESSION: FA-PS Day and Time: Wednesday 30th May • 15:00-16:30

FAPS01 Chair: CHRISTIAN LOHMANN Room: N12

EARNINGS FORECASTS: THE CASE FOR COMBINING ANALYSTS' ESTIMATES WITH A MECHANICAL MODEL

Author: VITOR AZEVEDO, MUNICH UNIVERSITY OF TECHNOLOGY EA = Empirical Archival

Co-Author: Patrick Bielstein, Technische Universität München (TUM)
Manuel Gerhart, Technische Universität München

NONCURRENT ASSETS AND LIABILITIES, CONSERVATISM, AND THE PREDICTION OF ACCRUALS FROM THE STATEMENT OF CASH FLOWS

Author: CARL BROUSSEAU, LAVAL UNIVERSITY EA = Empirical Archival

Co-Author:

INTERNATIONAL DIVERSIFICATION, COUNTRY-SPECIFIC FACTORS AND ANALYSTS' FORECASTS

Author: XIAOMENG CHEN, MACQUARIE UNIVERSITY EA = Empirical Archival

Co-Author: Syeda Haider, Australian National University
Hai Wu, Australian National University

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FAPS02 Chair: MARTIEN LUBBERINK Room: N13

COMPARING FORECAST ACCURACY AND EXPLAINABILITY OF LINEAR VERSUS NON-LINEAR REAL OPTION VALUATION MODELS USING HISTORICAL DATA

Author: COLIN CLUBB, KING'S COLLEGE LONDON EA = Empirical Archival

Co-Author: Mingyu Chen, King's College London
Tarik Driouchi, King's College London

WHO IS MY ALTERNATIVE PEER? AN ANALYST-ADJUSTED PERFORMANCE APPROACH TO IDENTIFY COMPARABLE FIRMS

Author: OLGA DEVIVE, MAASTRICHT UNIVERSITY EA = Empirical Archival

Co-Author: Annelies Renders, Maastricht University, School of Business and Economics
Mathijs Van Peteghem, Maastricht University, School of Business and Economics

GENDER DIFFERENCES IN FINANCIAL ANALYSTS: STOCK RECOMMENDATIONS AND THEIR MARKET IMPACTS

Author: PASCAL DUMONTIER, PARIS DAUPHINE UNIVERSITY EA = Empirical Archival

Co-Author: Jingwen Ge, University Grenoble-Alpes

SESSION: FA-PS Day and Time: Wednesday 30th May • 17:00-18:30

FAPS03

Chair: ATUL RAI

Room: N11

PREDICTING ACCOUNTING FRAUD USING FINANCIAL AND TEXTUAL DATA

Author: *TOBIAS GLEICHMANN, ILMENAU UNIVERSITY OF TECHNOLOGY* EA = Empirical Archival

Co-Author: *Michael Grüning, ILMENAU UNIVERSITY OF TECHNOLOGY*

INDIVIDUALISM AND ANALYST BEHAVIOR

Author: *RUBIN HAO, THE CHINESE UNIVERSITY OF HONG KONG* EA = Empirical Archival

Co-Author: *Ying Cao, THE CHINESE UNIVERSITY OF HONG KONG*
Yong George Yang, THE CHINESE UNIVERSITY OF HONG KONG

OPERATING LEVERAGE AND LEARNING FROM PEER INVESTMENT

Author: *GEREON MARKUS HILLERT, LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH* EA = Empirical Archival

Co-Author: *Andreas Woltschläger, LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH*

SESSION: FA-PS Day and Time: Wednesday 30th May • 17:00-18:30

FAPS04

Chair: SURJIT TINAIKAR

Room: N12

HOW THE EFFECT OF ASYMMETRIC COST BEHAVIOR INFLUENCES OPTION RETURNS

Author: *ANDRÉ HOPPE, UNIVERSITY OF COLOGNE* EA = Empirical Archival

Co-Author: *Carsten Homburg, University of Cologne*
Marliese Uhrig-Homburg, Karlsruhe Institute of Technology (KIT)

ACCOUNTING COMPARABILITY IN MUTUAL FUNDS' PORTFOLIOS

Author: *SARAH KROECHERT, HUMBOLDT UNIVERSITY OF BERLIN* EA = Empirical Archival

Co-Author:

HOW DO INVESTOR RELATIONS FIRMS CREATE VALUE FOR THEIR CLIENTS? EVIDENCE FROM FINANCIAL RESTATEMENTS

Author: *LINGWEI LI, THE AUSTRALIAN NATIONAL UNIVERSITY* EA = Empirical Archival

Co-Author: *Jun-Koo Kang, Nanyang Technological University*
Huai Zhang, Nanyang Technological University

SESSION: FA-PS Day and Time: Thursday 31st May • 09:00-10:30

FAPS05

Chair: TERI YOHN

Room: N11

EVIDENCE OF A POSITIVE TREND IN POSITIVE QUARTERLY EARNINGS SURPRISES OVER THE PAST TWO DECADE

Author: *DAVID LONT, UNIVERSITY OF OTAGO* EA = Empirical Archival

Co-Author: *Paul Griffin, University of California, Davis*

EXPECTED EARNINGS PERSISTENCE AND THE VALUE IMPACT OF LARGE CHANGES IN CONSENSUS ESTIMATES

Author: *JOB MANGELMANS, VU, UNIVERSITY OF AMSTERDAM, FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION* EA = Empirical Archival

Co-Author:

THE SPILL-OVER EFFECTS OF CORPORATE CORRUPTION ON PEER FIRMS' EARNINGS MANIPULATION

Author: **CLAUDIA MARANGONI, LANCASTER UNIVERSITY, MANAGEMENT SCHOOL** EA = Empirical Archival
Co-Author:

SESSION: FA-PS Day and Time: Thursday 31st May • 09:00-10:30

FAPS06 *Chair:* ULF BRUGGEMANN *Room:* N12

FIRM FUNDAMENTALS, ONE-PERIOD-AHEAD EARNINGS EXPECTATIONS AND EXPECTED STOCK RETURNS

Author: **ZIHANG PENG, UNSW SYDNEY** EA = Empirical Archival
Co-Author: *Demetris Christodoulou, University of Sydney*
Pengguo Wang, University of Exeter

EXPECTED VS EX-POST PROFITABILITY IN THE CROSS-SECTION OF INDUSTRY RETURNS

Author: **PHILIPP SCHABERL, UNIVERSITY OF DENVER** EA = Empirical Archival
Co-Author: *Andrew Detzel, University of Denver*
Jack Strauss, University of Denver

THE PREVALENCE AND VALIDITY OF EBITDA AS A PERFORMANCE MEASURE

Author: **ARNT VERRIEST, EDHEC BUSINESS SCHOOL** EA = Empirical Archival
Co-Author: *Jan Bouwens, Cambridge Business School*
Ties De Kok, Tilburg University

SESSION: FA-PS Day and Time: Thursday 31st May • 11:00-12:30

FAPS07 *Chair:* CHRISTOPH SEXTROH *Room:* N12

WHY THE FUNDAMENTAL RELATION BETWEEN FIRM MARKET AND ACCOUNTING VALUES IS LOG-LINEAR

Author: **ROGER WILLETT, VICTORIA UNIVERSITY OF WELLINGTON** EA = Empirical Archival
Co-Author: *Martien Lubberink, Victoria University of Wellington*

PERSISTENCE OF EARNINGS COMPONENTS AND ITS IMPLICATIONS ON PRICE MOMENTUM

Author: **FANGMING XU, UNIVERSITY OF BRISTOL** EA = Empirical Archival
Co-Author: *Liyi Zheng, University of Bristol*

FUNDAMENTAL ANALYSIS CONDITIONED ON FIRM LIFE CYCLE

Author: **DONGNING YU, UNIVERSITY OF CALGARY** EA = Empirical Archival
Co-Author: *Mark Anderson, University of Calgary*
Soonchul Hyun, University of Calgary

SESSION: FA-PS Day and Time: Thursday 31st May • 14:00-15:30

FAPS08 *Chair:* EFTHIMIOS DEMIRAKOS *Room:* N11

TERRORIST ATTACKS, MANAGERIAL SENTIMENT, AND CORPORATE DISCLOSURES

Author: **WEN CHEN, CITY UNIVERSITY OF HONG KONG** EA = Empirical Archival
Co-Author: *Haibin Wu, City University of Hong Kong*
Liandong Zhang, Singapore Management University

THE DISCLOSURE FUNCTION OF THE U.S. PATENT SYSTEM: EVIDENCE FROM THE U.S. PATENT AND TRADEMARK DEPOSITORY LIBRARY PROGRAM

Author: **TIM MARTENS, UNIVERSITY OF MANNHEIM** EA = Empirical Archival

Co-Author:

CROWD WISDOM OR RUMOR MILL? THE EFFECTS OF SOCIAL MEDIA IN THE PRESENCE OF FALSE RUMORS

Author: *GIULIA REDIGOLO, ESADE BUSINESS SCHOOL* EA = Empirical Archival

Co-Author: *Weishi Jia, Cleveland State University*
Susan Shu, Boston College
Jingran Zhao, Hong Kong Polytechnic University

SESSION: FA-PS Day and Time: Thursday 31st May • 14:00-15:30

FAPS09 Chair: ANNE JENY-CAZAVAN Room: N12

(WHY) DO CENTRAL BANKS CARE ABOUT THEIR PROFITS?

Author: *IGOR GONCHAROV, LANCASTER UNIVERSITY, MANAGEMENT SCHOOL* EA = Empirical Archival

Co-Author: *Vasso Ioannidou, Lancaster University*
Martin Schmalz, University of Michigan

THE IMPACT OF UNIONIZATION ON IPO UNDERPRICING

Author: *DIMITRIOS GOUNOPOULOS, UNIVERSITY OF BATH* EA = Empirical Archival

Co-Author: *Antonis Chatzias, International Hellenic University*
Stergios Leventis, International Hellenic University

INTENDED OR UNINTENDED CONSEQUENCES OF BUSINESS REGULATIONS? THE CASE OF ACQUISITIONS IN THE FINANCIAL SERVICES INDUSTRY

Author: *BHARAT SARATH, RUTGERS UNIVERSITY* EA = Empirical Archival

Co-Author: *Yan Yan, Fairleigh Dickinson University*
Steven Lilien, CUNY/Baruch

SESSION: FA-PS Day and Time: Thursday 31st May • 16:00-17:30

FAPS10 Chair: IRENE KARAMANOOU Room: N11

THE POWER OF AGGREGATE BOOK-TO-MARKET INNOVATIONS: FORECASTING AND DATING THE REAL ECONOMY

Author: *AHMED ABDALLA, MONASH UNIVERSITY* EA = Empirical Archival

Co-Author:

PRICE-EARNINGS RELATIONS IN THE PRESENCE OF MARKET INEFFICIENCY

Author: *ADRIAN KUBATA, MUENSTER UNIVERSITY* EA = Empirical Archival

Co-Author:

ANALYST COVERAGE AND STOCK PRICE CRASH RISK

Author: *YVONNE LEE, UNIVERSITY OF NORTH FLORIDA* EA = Empirical Archival

Co-Author: *Bin Srinidhi, The University of Texas at Arlington*
Ramgopal Venkataraman, The University of Texas at Arlington

SESSION: FA-PS Day and Time: Thursday 31st May • 16:00-17:30

FAPS11 Chair: JIRI NOVAK Room: N12

THE CAPITAL MARKET'S MISINTERPRETATION OF MANAGER-SPECIFIC ABNORMAL TONE – AN ANALYSIS OF MANAGER-SPECIFIC CONTEXT FACTORS

Author: *JAN CHRISTOPH HENNIG, GOETTINGEN UNIVERSITY* EA = Empirical Archival

Co-Author:

THE ASSOCIATION BETWEEN NON-EXECUTIVE COMPENSATION AND FIRM PERFORMANCE

Author: CHUNYOU KO, SOOCHOW UNIVERSITY EA = Empirical Archival
Co-Author: Hunghua Pan, Tunghai University
Li-Chun Kuo, National Taipei University
Yen-Chun Ko, PricewaterhouseCoopers Taiwan

CONSERVATISM AND ENDOGENOUS PREFERENCES

Author: CHRISTINA MANTHEI-GEH, AUGSBURG UNIVERSITY EA = Experimental
Co-Author: Wolfgang Schultze, Augsburg University
Tami Dinh, St. Gallen University

SESSION: FA-PS Day and Time: Friday 1st June • 09:00-10:30

FAPS12 Chair: GEORGIOS PAPANASTASOPOULOS Room: N12

WHY DO FIRMS RETAIN THEIR DEFINED BENEFIT PLANS? EVIDENCE FROM THE UK

Author: EVISA MIFAPSOTROU, UNIVERSITY OF EXETER EA = Empirical Archival
Co-Author: Joanne Horton, Exeter University
Paraskevi Vicky Kiosse, Exeter University

FIRM PRESTIGE AND REAL ACTIVITY BASED EARNINGS MANIPULATION

Author: JI YEON RYU, KOREA UNIVERSITY BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Wooseok Choi, Korea University Business School

MANAGEMENT FORECAST QUALITY, THE COST OF EQUITY CAPITAL AND CORPORATE GOVERNANCE IN JAPAN

Author: YOSHINORI SHIMADA, TOKYO UNIVERSITY OF SCIENCE EA = Empirical Archival
Co-Author:

SESSION: FA-PS Day and Time: Friday 1st June • 11:00-12:30

FAPS13 Chair: JESUS RODOLFO JIMENEZ ANDRADE Room: N11

DOES THE CREDIT RATING OF IMMEDIATE CONTROLLING SHAREHOLDER MATTER TO THE FIRM'S BONDHOLDERS? EVIDENCE FROM CHINA'S BOND MARKET

Author: YIMING HU, SHANGHAI JIAO TONG UNIVERSITY EA = Empirical Archival
Co-Author: Pengfei Han, Nanjing University of Finance & Economics

CORPORATE BANKRUPTCY AND DIRECTORS' REPUTATION: AN EMPIRICAL ANALYSIS OF THE EFFECTS ON PUBLIC DEBT CONTRACTS

Author: MARIYA NIKOLOVA IVANOVA, STOCKHOLM SCHOOL OF ECONOMICS EA = Empirical Archival
Co-Author: Gabriel Pundrich, Bocconi University

DOES SELL-SIDE DEBT RESEARCH HAVE INVESTMENT VALUE?

Author: ROBERT KIM, UNIVERSITY OF MASSACHUSETTS BOSTON EA = Empirical Archival
Co-Author: Sunhwa Choi, Lancaster University, Management School

SESSION: FA-PS Day and Time: Friday 1st June • 11:00-12:30

FAPS14 Chair: FANIS TSOLIGKAS Room: N12

DEVELOPMENT COSTS CAPITALISATION AND DEBT FINANCING

Author: ANDREAS KREß, UNIVERSITY OF BAMBERG EA = Empirical Archival
Co-Author: Brigitte Eierle, University of Bamberg
Ioannis Tsalavoutas, University of Glasgow

RELATIONSHIP LENDING IN SYNDICATED LOANS: A PARTICIPANT'S PERSPECTIVE

Author: *XINLEI LI, THE HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY* EA = Empirical Archival

Co-Author:

DOES CONTRACTING EFFICIENCY STRENGTHEN OR WEAKEN INFORMATION EFFICIENCY? THE SPILL-OVER EFFECT OF DEBT COVENANT TIGHTNESS ON EQUITY MISPRICING

Author: *KOSTAS PAPPAS, LOUGHBOROUGH UNIVERSITY* EA = Empirical Archival

Co-Author: *Edward Lee, Alliance Manchester Business School, University of Manchester*
Alice Liang Xu, Alliance Manchester Business School, University of Mancheste

SESSION: FA-PS Day and Time: Friday 1st June • 14:00-15:30

FAPS15

Chair: LORENZO SIMONI

Room: N12

COSTS AND BENEFITS OF ACCOUNTING SERVICES - EVIDENCE FROM EUROPE

Author: *MARCUS BRAVIDOR, HEINRICH HEINE UNIVERSITY DUESSELDORF* EA = Empirical Archival

Co-Author: *Marcus Bravidor, Heinrich Heine University Düsseldorf*
Thomas R. Loy, University of Bayreuth

VALUATION SHOCKS AND NON-FINANCIAL REPORTING: EVIDENCE FROM VOLUNTARY CSR RELEASES

Author: *JINGWEN GE, EDSG - ECOLE DOCTORAL SG UPMF* EA = Empirical Archival

Co-Author: *Mohammed Benlemlih, University of Luxembourg*
Jingwen Ge, Univeristy of Grenoble-Alpes
Sujiao Zhao, Banco de Portugal and University of Porto

PORTFOLIO CONCENTRATION AND TRADING ON INDUSTRY-SPECIFIC INFORMATION: AN ANALYSIS OF CUSTOMER COMPLAINTS IN THE AUTO INDUSTRY

Author: *MARSHALL GEIGER, UNIVERSITY OF RICHMOND* EA = Empirical Archival

Co-Author: *Abdullah Kumas, University of Richmond*
Sami Keskek, Florida State University

SESSION: FA-PS Day and Time: Friday 1st June • 14:00-15:30

FAPS16

Chair: COLIN CLUBB

Room: N13

ON THE INTRINSIC PREFERENCE OF PUBLIC EQUITY MARKETS FOR SHORT TERM INVESTMENT OPPORTUNITIES

Author: *JEROEN SUIJS, ERASMUS UNIVERSITY ROTTERDAM, ERIM* AM = Analytical/Modelling

Co-Author:

THE EFFECTS OF THE APPOINTMENT OF NEW INDEPENDENT DIRECTORS PROFESSIONALLY AFFILIATED WITH THEIR PREDECESSORS: EVIDENCE FROM CHINA

Author: *GARY TIAN, MACQUARIE UNIVERSITY* EA = Empirical Archival

Co-Author: *Yanlin Li,*
Xin Wang,

SESSION: FA-PS Day and Time: Friday 1st June • 14:00-15:30

FAPS17

Chair: LE MA

Room: N14

KNOW WHAT YOU BUY: EXPLAINING MERGER WEALTH EFFECTS USING ALLOCATED MERGER PRICES

Author: **PATRICK VORST, MAASTRICHT UNIVERSITY** EA = Empirical Archival
Co-Author: Daniel Beneish, Indiana University
Ayung Tseng, Indiana University

FINANCIAL FORECASTS IN A WEAK REGULATORY ENVIRONMENT: EVIDENCE FROM EQUITY-BASED CROWDFUNDING

Author: **SHUO YANG, THE HONG KONG POLYTECHNIC UNIVERSITY** EA = Empirical Archival
Co-Author: Koren M Jo, Hong Kong Polytechnic University

SESSION: FA-PSD Day and Time: Wednesday 30th May • 15:00-16:30

FAPSD01 Chair: GAVIN REID Room: N14

DO NON-GAAP EARNINGS ADJUSTMENTS DELIVER COMPARABILITY BENEFITS?

Discussant: JARED JENNINGS
Author: JIANCHENG LIU, MONASH UNIVERSITY EA = Empirical Archival
Co-Author: Zhan Gao, Lancaster University

DO U.S. ANALYSTS IMPROVE THE LOCAL INFORMATION ENVIRONMENT OF CROSS-LISTED STOCKS? EVIDENCE FROM RECOMMENDATION REVISIONS

Discussant: HOLLIS SKAIFE
Author: AMIR AMEL-ZADEH, UNIVERSITY OF OXFORD / SAID BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Antonio Della Bina, University of Bologna

SESSION: FA-PSD Day and Time: Wednesday 30th May • 17:00-18:30

FAPSD02 Chair: CHRISTOPH MERKLE Room: N13

WHO FALLS PREY TO THE WOLF OF WALL STREET? INVESTOR PARTICIPATION IN MARKET MANIPULATION

Discussant: MARTIEN LUBBERINK
Author: CHRISTIAN LEUZ, UNIVERSITY OF CHICAGO EA = Empirical Archival
Co-Author: Steffen Meyer, University of Hannover
Maximilian Muhn, Humboldt University of Berlin
Eugene Soltes, Harvard Business School
Andreas Hackethal, Goethe University Frankfurt

DO RISK DISCLOSURES MATTER WHEN IT COUNTS? EVIDENCE FROM THE SWISS FRANC SHOCK

Discussant: TIM MARTENS
Author: MAXIMILIAN MUHN, HUMBOLDT UNIVERSITY OF BERLIN EA = Empirical Archival
Co-Author: Luzi Hail, University of Pennsylvania, The Wharton School
David Oesch, University of Zurich

SESSION: FA-PSD Day and Time: Thursday 31st May • 09:00-10:30

FAPSD03 Chair: FANGMING XU Room: N13

THE EFFECT OF CEO EXTRAVERSION ON ANALYST FORECASTS: STEREOTYPES AND SIMILARITY BIAS

Discussant: YACHANG ZENG
Author: CHRISTOPH MERKLE, KÜHNE LOGISTICS UNIVERSITY EX = Experimental
Co-Author: Jochen Becker, German Graduate School, Heilbronn

THE ROLE OF THE BUSINESS PRESS IN THE PRICING OF ANALYSTS' RECOMMENDATION REVISIONS

Discussant: HEATHER LI

Author: JOSEPH HAN STICE, THE CHINESE UNIVERSITY OF HONG KONG

EA = Empirical Archival

*Co-Author: Minkwan Ahn, The University of Hong Kong
Hangsoo Kyung, Chinese University of Hong Kong
Michael Drake, Brigham Young University*

SESSION: FA-PSD Day and Time: Thursday 31st May • 11:00-12:30

FAPSD04

Chair: JIM HASLAM

Room: N13

FINANCIAL SECTOR SHOCKS AND CORPORATE INVESTMENT ACTIVITY: THE ROLE OF FINANCIAL COVENANTS

Discussant: CLAUDIA IMPERATORE

Author: DANIELE MACCIOCCI, UNIVERSITY OF UTAH

EA = Empirical Archival

*Co-Author: Hans Christensen, University of Chicago Booth
Valeri Nikolaev, University of Chicago Booth*

DISCLOSURE, RECOGNITION, AND DEBT CONTRACTING

Discussant: SHAI LEVI

Author: ANDREW MCMARTIN, UNIVERSITY OF MIAMI

EA = Empirical Archival

Co-Author: Matthew Phillips, University of Miami

SESSION: FA-PSD Day and Time: Thursday 31st May • 14:00-15:30

FAPSD05

Chair: PETER JOOS

Room: N13

EARNINGS QUALITY OF PRIVATE AND PUBLIC FIRMS: BUSINESS GROUPS VERSUS STAND-ALONE FIRMS

Discussant: CHRISTIAN LEUZ

Author: MASSIMILIANO BONACCHI, FREE UNIVERSITY OF BOZEN

EA = Empirical Archival

*Co-Author: Antonio Marra, Bocconi
Paul Zarowin,*

EXTERNAL VERIFIABILITY OF ACCOUNTING INFORMATION AND INTANGIBLE ASSET TRANSACTIONS

Discussant: LUMINITA ENACHE

Author: JESSICA KIM-GINA, PENNSYLVANIA UNIVERSITY / THE WHARTON SCHOOL

EA = Empirical Archival

Co-Author:

SESSION: FA-PSD Day and Time: Friday 1st June • 09:00-10:30

FAPSD06

Chair: PENGGUO WANG

Room: N13

INFERRING AGGREGATE MARKET EXPECTATIONS FROM THE CROSS-SECTION OF STOCK PRICES

Discussant: PATRICK VORST

Author: DAVID CRAIG NICHOLS, SYRACUSE UNIVERSITY

EA = Empirical Archival

*Co-Author: Turan Bali, Georgetown University
David Weinbaum, Syracuse University*

THE CONVERGENCE OF DIVIDENDS AND STOCK REPURCHASES

Discussant: SANJAY BISSESSUR

Author: ROMAN SCHICK, UNIVERSITY OF COLOGNE

EA = Empirical Archival

Co-Author: Carsten Homburg, University of Cologne

SESSION: FA-PSD Day and Time: Friday 1st June • 11:00-12:30

FAPSD07

Chair: WOLFGANG SCHULTZE

Room: N13

DARK TRADING VOLUME AT EARNINGS ANNOUNCEMENTS

Discussant: TERI YOHN

Author: XANTHI GKOUKOUSI, U.S. SECURITIES AND EXCHANGE COMMISSION EA = Empirical Archival

Co-Author: Wayne Landsman, University of North Carolina Kenan-Flagler Business School

DO IMPLIED VOLATILITY COMOVEMENTS MEASURE MACRO-CONNECTEDNESS?

Discussant: SARAH KROECHERT

Author: VIVEK RAVAL, UNIVERSITY OF ILLINOIS AT CHICAGO EA = Empirical Archival

Co-Author: Robert Bushman, University of North Carolina at Chapel Hill
Sean Wang, Rice University

SESSION: FA-RF Day and Time: Wednesday 30th May • 15:00-16:30

FARF01

Chair: JACOB JUSTUS LEIDNER

Room: N33

ANALYSTS' BIAS: OPTIMISM OR OBFUSCATION

Author: NANA OIZA AKUBELEM, NOTTINGHAM TRENT UNIVERSITY, NOTTINGHAM BUSINESS SCHOOL EA = Empirical Archival

Co-Author:

DOES CORPORATE ENVIRONMENTAL DISCLOSURE ENHANCE ANALYST FORECAST ACCURACY SYSTEMATICALLY?

Author: BÉATRICE BOYER-ALLIROL, UNIVERSITÉ DE GRENOBLE ALPES EA = Empirical Archival

Co-Author: Pascal Dumontier, Université Paris-Dauphine

PROPERTIES AND MARKET RELEVANCE OF FINANCIAL ANALYSTS' CASH FLOW FORECASTS

Author: OLGA-CHARA PAVLOPOULOU, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS EA = Empirical Archival

Co-Author:

EX ANTE MEASURE FOR RECOGNIZING BIAS IN ANALYST RECOMMENDATIONS

Author: ZACHARIAS PETROU, CYPRUS UNIVERSITY EA = Empirical Archival

Co-Author: Andreas Charitou, University of Cyprus
Irene Karamanou, University of Cyprus

THE SHORTCOMINGS OF SEGMENT REPORTING AND THEIR IMPACT ON ANALYSTS' EARNINGS FORECASTS

Author: ALEXANDRU SEPTIMIU RIF, UNIVERSITY OF ST. GALLEN EA = Empirical Archival

Co-Author: Robert Gutsche, University of St Gallen

SESSION: FA-RF Day and Time: Wednesday 30th May • 17:00-18:30

FARF02

Chair: GEORGIOS LOUKOPOULOS

Room: N31

MORE THAN SKIN-DEEP? BEAUTY AND THE PERFORMANCE OF SELL-SIDE FINANCIAL ANALYSTS

Author: **YING CAO, THE CHINESE UNIVERSITY OF HONG KONG** EA = Empirical Archival

Co-Author: *Feng Guan, Shanghai Lixin University of Commerce*
Zengquan Li, Shanghai University of Finance and Economics
George Yang, Chinese University of Hong Kong

THE ASSOCIATION BETWEEN CORRUPTION AND ANALYST COVERAGE

Author: **OMAIMA HASSAN, ABERDEEN ROBERT GORDEN UNIVERSITY / ABERDEEN BUSINESS SCHOOL** EA = Empirical Archival

Co-Author: *Gianluigi Giorgioni, University of Liverpool*

PARTICULATE MATTER POLLUTION AND ANALYST INFORMATION PRODUCTION

Author: **KEVIN LI, UNSW SYDNEY** EA = Empirical Archival

Co-Author: *Jin-hui Luo, Department of Accounting, School of Management Xiamen University*
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HOW DO ANALYSTS VALUE NEW-ECONOMY COMPANIES? EVIDENCE FROM US INFORMATION TECHNOLOGY AND BIOTECHNOLOGY FIRMS

Author: **TRANG NGUYEN, UNIVERSITY OF BRISTOL** EA = Empirical Archival

Co-Author: *Tuan Quoc Ho, University of Bristol*

ANALYSTS' FORECAST BEHAVIORS TO FINANCIAL AND NON-FINANCIAL INFORMATION DISCLOSED FROM THE SUPPLY CHAIN COMPANY

Author: **KAI-TING NIEN, YUAN ZE UNIVERSITY** EA = Empirical Archival

Co-Author:

SESSION: FA-RF Day and Time: Wednesday 30th May • 17:00-18:30

FARF03

Chair: **JOB MANGELMANS**

Room: **N32**

SHORT-SELLERS' DARLINGS: TARGET FIRMS' OPERATIONAL COMPLEXITY AS A SOUGHT-AFTER FEATURE?

Author: **JANJA BRENDEL, HUMBOLDT UNIVERSITY OF BERLIN** EA = Empirical Archival

Co-Author:

INVESTOR DIVERGENCE OF OPINION AND M&A CHARACTERISTICS: A NEW APPROACH

Author: **YIFEI CHEN, RUTGERS UNIVERSITY** EA = Empirical Archival

Co-Author: *Dan Palmon, Rutgers University*

THE FIRM VALUATION PROCESS IN M&A TRANSACTIONS: EVIDENCE FROM FAIRNESS OPINIONS IN ITALY

Author: **LUCIE COURTEAU, FREE UNIVERSITY OF BOZEN** EA = Empirical Archival

Co-Author:

LOAN FINANCING COST IN MERGERS AND ACQUISITIONS

Author: **CHEN HUA, THE UNIVERSITY OF MANCHESTER** EA = Empirical Archival

Co-Author: *Ning Gao, The University of Manchester*
Arif Khurshed, The University of Manchester

LBO PRICE AND TARGET INFORMATION ASYMMETRY

Author: **YUJING MA, UNIVERSITY OF INTERNATIONAL BUSINESS AND ECONOMICS** EA = Empirical Archival

Co-Author: *Huasheng Gao, Fudan University*

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FARF04

Chair: GEORGIOS LOUKOPOULOS

Room: N31

CREDIT RATING AGENCIES' ANALYTICAL ADJUSTMENTS AND CREDIT RATING DECISIONS: AN INTERNATIONAL ANALYSIS

Author: ANN LING-CHING CHAN, NATIONAL CHENGCHI UNIVERSITY EA = Empirical Archival

Co-Author: Vincent Yu-Shen Chen, National Chengchi University

THE CHANGE IN RATING STANDARD ON R&D EXPENDITURES

Author: HYUNGJIN CHO, CARLOS III UNIVERSITY, MADRID EA = Empirical Archival

Co-Author: Sera Choi, Seoul National University

RELEVANT ACCOUNTING INFORMATION FOR CREDITORS AND INVESTORS IN RISK CONDITIONS: A STUDY IN COUNTRIES WITH MANDATORY IFRS

Author: CAMILA MACHADO, UNIVERSIDADE FEDERAL DA GOIÁS - UFG EA = Empirical Archival

Co-Author: Silvio Nakao, University of São Paulo

DETERMINANTS IN THE CREDIT RATING OF FINANCIAL INSTITUTIONS IN EMERGING AND NON-EMERGING COUNTRIES

Author: JORGE KATSUMI NIYAMA, UNIVERSIDADE DE BRASÍLIA EA = Empirical Archival

Co-Author: João Gomes Neto, Universidade de Brasília
José Alves Dantas, Universidade de Brasília

NON-GAAP REPORTING AND COST OF DEBT: EVIDENCE FROM REGULATION G

Author: FELIX THIELEMANN, UNIVERSITY OF ST. GALLEN EA = Empirical Archival

Co-Author: Tami Dinh, St. Gallen University
Helen Kang, UNSW

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FARF05

Chair: WEN LIN

Room: N32

PREDICTING BANKRUPTCY VIA CROSS-SECTIONAL EARNINGS FORECASTS

Author: MARTIN HUETTEMANN, UNIVERSITY OF COLOGNE AM = Analytical/Modelling

Co-Author: Dieter Hess, University of Cologne

THE EFFECT OF FINANCIAL AND NON-FINANCIAL INFORMATION ON SURVIVAL TIME OF FINNISH REORGANIZING FIRMS

Author: EIJA KÄRKINEN, UNIVERSITY OF VAASA EA = Empirical Archival

Co-Author: NINA SORMUNEN, -

HOW THE STRUCTURAL CHARACTERISTICS OF ANNUAL REPORTS AND THE QUALITATIVE INFORMATION THEY CONTAIN AFFECT THE PREDICTION OF BANKRUPTCY

Author: CHRISTIAN LOHMANN, UNIVERSITY OF WUPPERTAL EA = Empirical Archival

Co-Author: Christian Lohmann, University of Wuppertal
Thorsten Ohliger, parcIT GmbH

BETTER TO PREVENT THAN TO CURE: ASSESSING FIRMS' HEALTH

Author: CHRISTOS NEGAKIS, MACEDONIA UNIVERSITY EA = Empirical Archival

Co-Author: DIMITRIOS KOUSENIDIS, ARISTOTLE UNIVERSITY OF THESSALONIKI
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THE DIFFERENTIAL IMPACT OF LEVERAGE ON THE DEFAULT RISK OF SMALL AND LARGE FIRMS

Author: LUDOVICO ROSSI, HENLEY BUSINESS SCHOOL AT THE UNIVERSITY OF READING EA = Empirical Archival

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FARF06

Chair: HAWFENG SHYU

Room: N31

CORPORATE SOCIAL RESPONSIBILITY AND BOND YIELD SPREAD: A NEW PERSPECTIVE OF THE COEXISTENCE OF STRENGTH AND CONCERN

Author: *TSUNG-KANG CHEN, FU JEN CATHOLIC UNIVERSITY* EA = Empirical Archival

Co-Author:

THE INFLUENCE OF CORPORATE DIVERSIFICATION ON COST OF DEBT

Author: *NIKLAS KREILKAMP, JUSTUS-LIEBIG-UNIVERSITY GIESSEN* EA = Empirical Archival

Co-Author:

TRADE CREDIT VS. BANK LOAN DURING ECONOMIC CYCLES – COMPLEMENTS OR SUBSTITUTES?

Author: *BARBARA MÖREC, UNIVERSITY OF LJUBLJANA* EA = Empirical Archival

Co-Author:

LOAN PURPOSE AND ACCOUNTING BASED DEBT COVENANTS

Author: *DANIEL GYUNG PAIK, UNIVERSITY OF RICHMOND* EA = Empirical Archival

Co-Author:

TIMOTHY HAMILTON, University of Richmond
BRANDON BYUNGHWAN LEE, Indiana University Northwest
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DEBT MATURITY, INVESTMENTS, AND THE CHOICE OF COVENANTS

Author: *DANIEL SAAVEDRA, UCLA / THE ANDERSON SCHOOL* EA = Empirical Archival

Co-Author:

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FARF07

Chair: NIKOLAOS FLOROPOULOS

Room: N32

DO ACCOUNTING SCANDALS AFFECT CAPITAL MARKETS RETURNS?

Author: *JESUS RODOLFO JIMENEZ ANDRADE, CASE WESTERN RESERVE UNIVERSITY* EA = Empirical Archival

Co-Author: *JESUS RODOLFO JIMENEZ-ANDRADE, CASE WESTERN RESERVE UNIVERSITY*

THE INFORMATION CONTENT OF CAPITAL MARKET DAYS

Author: *KARLA KOPF, UNIVERSITY OF ST. GALLEN* EA = Empirical Archival

Co-Author:

MARKET IMPLIED EARNINGS: A NEW APPROACH TO EXAMINE THE INFORMATION CONTENT OF GAAP AND NON-GAAP EARNINGS

Author: *LE MA, UNIVERSITY OF TECHNOLOGY SYDNEY* EA = Empirical Archival

Co-Author:

Evgeniya Khrenova, University of Technology Sydney
Zoltan Matolcsy, University of Technology Sydney
Helen Spiropoulos, University of Technology Sydney

ACCRUALS QUALITY, ANALYSTS' FORECASTS AND IDIOSYNCRATIC RETURN VOLATILITY: UK EVIDENCE

Author: *CLAUDIA PEREIRA, POLYTECHNIC INSTITUTE OF OPORTO* EA = Empirical Archival

Co-Author:

Antonio Cerqueira, University of Porto

SECTION SENTIMENT: FORM 10-K TEXTUAL ANALYSIS AND FUTURE STOCK RETURNS

Author: **JÖRG HERING, UNIVERSITY OF ERLANGEN NUREMBERG** EA = Empirical Archival
Co-Author: **Klaus Henselmann, UNIVERSITY OF ERLANGEN NUREMBERG**

SESSION: FA-RF Day and Time: Thursday 31st May • 14:00-15:30

FARF08 *Chair:* CHRISTIAN LOHMANN *Room:* N33

POLITICAL CORRUPTION AND FIRM ACCESS TO IPO MARKET

Author: **CHEN HUANG, BATH UNIVERSITY** EA = Empirical Archival
Co-Author: **Dimitrios Gounopoulos, University of Bath**

THE EFFECTS OF FINANCIAL FLEXIBILITY AND ACCOUNTING CONSERVATISM ON FINANCING AND INVESTMENT DECISIONS

Author: **YI-MIEN LIN, NATIONAL CHUNG HSING UNIVERSITY** EA = Empirical Archival
Co-Author: **Teng-Shih Wang, Ming Chuan University**
Li-Yu Chen, University of Glasgow

WHO ARE THE WINNERS IN IPOS. EMPIRICAL EVIDENCE FOR THE U.S

Author: **GEORGE LOIZIDES, UNIVERSITY OF CYPRUS** EA = Empirical Archival
Co-Author: **Andreas Charitou, University of Cyprus**
Irene Karamanou, University of Cyprus

LOCAL POLICY RISK AND IPO PERFORMANCE

Author: **VICTORIA PATSIKA, BATH UNIVERSITY** EA = Empirical Archival
Co-Author: **Dimitrios Gounopoulos, University of Bath**
Panagiotis Loukopoulos, University of Limerick
Georgios Loukopoulos, University of Bath
Victoria Patsika, University of Bath

MAIN DRIVERS OF MANAGEMENT BEHAVIOUR THROUGH ACCOUNTING METHODOLOGY OF RADAR CHARTS: EVIDENCE FROM ITALY

Author: **RUBÉN PORCUNA, UNIVERSITY OF VALENCIA** EA = Empirical Archival
Co-Author: **Luis Porcuna, University of Valencia**
Miguel Ángel Pérez, University of Valencia

SESSION: FA-RF Day and Time: Thursday 31st May • 14:00-15:30

FARF09 *Chair:* MARTIEN LUBBERINK *Room:* N34

DO FIRMS REPURCHASE SHARES TO SIGNAL? EVIDENCE FROM EARNINGS QUALITY

Author: **NI-YUN CHEN, NATIONAL SUN YAT-SEN UNIVERSITY** EA = Empirical Archival
Co-Author:

MANAGERIAL LEARNING AND CAPEX/SGA INVESTMENT SENSITIVITY TO STOCK PRICES

Author: **MEI YEE LEE, MONASH UNIVERSITY MALAYSIA** EA = Empirical Archival
Co-Author: **Ferdinand A Gul, Deakin University**
Karen MY Lai, Deakin University

SOFT INFORMATION PRODUCTION AND INVESTMENT IN SPECIFIC ASSETS

Author: **RADHIKA LUNAWAT, UNIVERSITY OF CALIFORNIA AT IRVINE** AM = Analytical/Modelling
Co-Author: **Shubhashis Gangopadhyay, India Development Foundation**
Clas Wihlborg, Chapman University

DO HIGHER LEVELS OF THE ENFORCEMENT OF ACCOUNTING STANDARDS IMPROVE INVESTMENT EFFICIENCY? EVIDENCE FROM IFRS-ADOPTING COUNTRIES

EA =
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Author: PINGKAN NARESWARI, THE UNIVERSITY OF MANCHESTER
Co-Author: Wei Jiang, Alliance Manchester Business School, University of Manchester, United Kingdom
Andrew W Stark, Alliance Manchester Business School, University of Manchester, United Kingdom

DOES COMPETITION EXACERBATE GOVERNANCE PROBLEMS IN INVESTMENT DECISIONS? : EVIDENCE FROM JAPAN

Author: SURJIT TINAIKAR, UNIVERSITY OF MASSACHUSETTS BOSTON EA = Empirical Archival
Co-Author: Bo Xu, University of Massachusetts-Boston

SESSION: FA-RF Day and Time: Thursday 31st May • 16:00-17:30

FARF10 Chair: EFTHIMIOS DEMIRAKOS Room: N32

THE ROLE OF BANK BUSINESS UNIT MANAGERS IN ESTIMATING LOAN LOSS IMPAIRMENTS AND MANAGING THE PERFORMANCE OF THEIR UNITS OVER TIME.

Author: ELEFThERIOS AGGELOPOULOS, UNIVERSITY OF PATRAS CF = Case/Field Study
Co-Author: Antonios Georgopoulos, University of Patras

INFORMATION AND MACROECONOMIC FORECASTERS' STRATEGIC BEHAVIOR: EVIDENCE FROM US PRESIDENTIAL ELECTIONS

Author: ANDREA BAFUNDI, CARLOS III UNIVERSITY, MADRID EA = Empirical Archival
Co-Author: Claudia Imperatore, Università L. Bocconi

THE VALUE RELEVANCE OF REGULATORY CAPITAL COMPONENTS

Author: MARTIEN LUBBERINK, VICTORIA UNIVERSITY OF WELLINGTON EA = Empirical Archival
Co-Author: Roger Willett, VICTORIA UNIVERSITY OF WELLINGTON

EARNINGS VOLATILITY AND EARNINGS PREDICTABILITY ACROSS BUSINESS CYCLES: INTERNATIONAL EVIDENCE

Author: RENE COPPE PIMENTEL, UNIVERSITY OF SAO PAULO EA = Empirical Archival
Co-Author:

AGGREGATE ACCOUNTING EARNINGS AND GROWTH IN GROSS DOMESTIC PRODUCT

Author: LIJUAN ZHANG, THE AUSTRALIAN NATIONAL UNIVERSITY EA = Empirical Archival
Co-Author: Neil Fargher, The Australian National University

SESSION: FA-RF Day and Time: Friday 1st June • 09:00-10:30

FARF11 Chair: LE MA Room: N33

PREDICTIVE ABILITY OF ALTERNATIVE METHODS OF DEFERRED TAX

Author: MICHAEL BRADBURY, MASSEY UNIVERSITY EA = Empirical Archival
Co-Author: Kim Mear, Massey University
Jill Hooks, Massey University

AN EMPIRICAL ANALYSIS OF ANALYSTS' SHORT-RUN STOCK TIPS

Author: ANDREAS CHARITOU, UNIVERSITY OF CYPRUS EA = Empirical Archival
Co-Author: Irene Karamanou, University of Cyprus
Anastasia Kopita, University of Essex

INFORMATION RISK AND CREDIT DEFAULT SWAP MARKETS

Author: PRAJAKTA DESAI, BOCCONI UNIVERSITY EA = Empirical Archival

Co-Author: *Prajakta Desai, Bocconi University*

AGGREGATE EARNINGS, ANALYST EARNINGS FORECASTS, AND AGGREGATE STOCK RETURNS

Author: *SHU YEH, NATIONAL TAIWAN UNIVERSITY*

EA = Empirical Archival

Co-Author: *Hsuan Wang, Yuan Ze University*

DO CASH FLOW FORECASTS CONTAIN INCREMENTAL INFORMATION? AN ANALYSIS OF INSTITUTIONAL TRADING BEHAVIOUR

Author: *HALA ZAIDAN, UNIVERSITY OF LEEDS*

EA = Empirical Archival

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Jia Liu, University of Salford

SESSION: FA-RF Day and Time: Friday 1st June • 11:00-12:30

FARF12

Chair: HAWFENG SHYU

Room: N31

EARNINGS QUALITY AND ANALYSTS' INFORMATION ENVIRONMENT: EVIDENCE FROM THE EU MARKET

Author: *YASSER ELIWA, LOUGHBOROUGH UNIVERSITY*

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Co-Author: *Jim Haslam, Management School, Sheffield University, UK*

Santhosh Abraham, School of Business & Technology, Excelsior College, United States

COLLEGE-FIRM DISTANCE AND EARNINGS MANAGEMENT

Author: *ANDIKA PERWIRA MULYA, ESSEC BUSINESS SCHOOL*

EA = Empirical Archival

Co-Author: *Andrei Filip, ESSEC Business School*

Daphne Lui, ESSEC Business School

NEW EVIDENCE ON DIFFERENTIAL PERSISTENCE AND PRICING OF THE CASH COMPONENT OF EARNINGS

Author: *GEORGIOS PAPANASTASOPOULOS, UNIVERSITY OF PIRAEUS*

EA = Empirical Archival

Co-Author: *Vassilios Christos Naoum, Athens University of Economics and Business*

DO ANALYSTS ACCOUNT FOR MANAGERS' AGGRESSIVE ACCOUNTING PRACTICES? EVIDENCE FROM AUDIT ADJUSTMENTS

Author: *LI YAO, CONCORDIA UNIVERSITY*

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Co-Author: *Songsheng Chen, Beijing Institute of Technology*

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FARF13

Chair: PAOLA MADINI

Room: N32

CORPORATE CODE OF ETHICS AND COST OF EQUITY CAPITAL

Author: *GIORGIO GOTTI, THE UNIVERSITY OF TEXAS AT EL PASO*

EA = Empirical Archival

Co-Author: *Hong Kim Duong, Salisbury University*

Marco Fasan, Ca' Foscari University of Venice

COMPETITIVE THREATS, INFORMATION ASYMMETRY, AND INSIDER TRADING

Author: *JIRI NOVAK, CHARLES UNIVERSITY IN PRAGUE*

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Co-Author:

CORPORATE ENVIRONMENTAL PERFORMANCE MEASURES AND THE COST OF EQUITY

Author: TAKAFUMI SASAKI, CHUO UNIVERSITY EA = Empirical Archival
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VALUE AND MOMENTUM FROM INVESTORS' PERSPECTIVE

Author: CHRISTOPH SEXTROH, TILBURG UNIVERSITY EX = Experimental
Co-Author: Christoph Merkle, Kühne Logistics University

APPROACHING THE COMPOSITION OF PEER GROUPS—ESTIMATING THE IMPLIED COST OF EQUITY CAPITAL FOR NON-LISTED COMPANIES

Author: FRANCESCO SUPRANO, UNIVERSITY OF DUISBURG-ESSEN EA = Empirical Archival
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FARF14

Chair: PENGGUO WANG

Room: N32

VENTURING BEYOND THE RULE OF THUMB IN THE VALUATION OF SMALL ACCOUNTING PRACTICES: AN EXPLORATION IN THE ITALIAN MARKET BASED ON THE VALUE RELEVANCE OF FINANCIAL AND NON-FINANCIAL INFORMATION

Author: FRANCESCO BAVAGNOLI, UNIVERSITY OF EASTERN PIEDMONT EA = Empirical Archival
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THE VALUATION PROPERTIES OF THE RATING TO ECONOMIC PROFIT

Author: EFTHIMIOS DEMIRAKOS, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS AM = Analytical/Modelling
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SELL-SIDE ANALYSTS' VALUATION MODEL CHOICE

Author: JARI HUIKKU, AALTO UNIVERSITY SCHOOL OF BUSINESS CF = Case/Field Study
Co-Author: Aino-Maria Pöyhiä, Aalto University School of Business

EARNINGS PREDICTION AND THE VALUATION OF LOSS-MAKING FIRMS

Author: WEI JIANG, THE UNIVERSITY OF MANCHESTER EA = Empirical Archival
Co-Author: Andrew Stark, University of Manchester
Najeeba Zaimoor, University of Manchester

INFORMATION EXTRACTION FROM CURRENT REPORTS ON FORM 8-K AND THE VALUE-RELEVANCE OF CORPORATE EVENTS ON FINANCIAL MARKETS

Author: CARINA PUSCH, FRIEDRICH ALEXANDER UNIVERSITY EA = Empirical Archival
Co-Author: Joerg Hering, FRIEDRICH ALEXANDER UNIVERSITY
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SESSION: FA-RF Day and Time: Friday 1st June • 14:00-15:30

FARF15

Chair: ANNE JENY-CAZAVAN

Room: N33

ECONOMIC AND FINANCIAL VIABILITY OF A PARTICULAR CASE OF SOCIAL FIRMS: SHELTERED EMPLOYMENT CENTERS

Author: VERA GELASHVILI, UNIVERSITY KING JUAN CARLOS EA = Empirical Archival
Co-Author: María-Jesús Segovia-Vargas, Complutense University of Madrid
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DISCLOSURE TONE AND FIRM CHARACTERISTICS

Author: TAKEAKI ITO, KONAN UNIVERSITY EA = Empirical Archival

Co-Author:

FINANCIAL PERFORMANCE AND GRAPH USE IN JAPANESE CORPORATE ANNUAL REPORTS

Author: KENJI KAWASHIMA, HOSEI UNIVERSITY SU = Survey

Co-Author:

FOREIGN OWNERSHIP AND FINANCIAL PERFORMANCE: EVIDENCE FROM PRIVATE SUBSIDIARIES

Author: JOSE ANTONIO MOREIRA, UNIVERSITY OF PORTO EA = Empirical Archival

Co-Author: Belén Gill-de-Albornoz, Universitat Jaume I & IVIE
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REPUTATIONAL CAPITAL AND OPERATING PERFORMANCE: THE POWER OF PRESS SHAPING CORPORATE REPUTATION

Author: THOMAS NIEDERKOFER, FREE UNIVERSITY OF BOZEN EA = Empirical Archival

Co-Author:

SESSION: FR-PS Day and Time: Wednesday 30th May • 15:00-16:30

FRPS01

Chair: GEORG SCHNEIDER

Room: N16

LEARNING FROM PEERS? THE SPILLOVER EFFECT OF GOODWILL IMPAIRMENT ON PEER FIRMS' INVESTMENT BEHAVIOR

Author: IONELA-IRINA ANDREICOVICI, ESSEC BUSINESS SCHOOL EA = Empirical Archival

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ACCOUNTING-BASED DEBT COVENANTS, DEBT MATURITY AND ACCOUNTING CONSERVATISM

Author: AIKATERINI FERENTINO, UNIVERSITY OF GRAZ EA = Empirical Archival

Co-Author: Seraina C. Anagnostopoulou, ESCP Europe Business School, London Campus

MANAGERIAL RISK AVERSION AND ACCOUNTING CONSERVATISM

Author: FRANCOIS LARMANDE, HEC PARIS AM = Analytical/Modelling

Co-Author: Hervé Stolowy, HEC Paris

SESSION: FR-PS Day and Time: Wednesday 30th May • 15:00-16:30

FRPS02

Chair: SIYI LI

Room: N17

IMPACTS OF THE FIGHT AGAINST CORRUPTION ON ACCOUNTING QUALITY

Author: LIMEI CHE, UNIVERSITY COLLEGE OF SOUTHEAST NORWAY EA = Empirical Archival

Co-Author: Yunsen Chen, Central University of Finance and Economics
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INTERNATIONAL EVIDENCE ON THE EFFECTS OF ELECTORAL SYSTEM AND CULTURE ON EARNINGS MANAGEMENT

Author: KWOK TONG SAMUEL CHEUNG, DEAKIN UNIVERSITY EA = Empirical Archival

Co-Author: Ferdinand A. Gul, Deakin University
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MANDATORY IFRS ADOPTION AND EARNINGS MANAGEMENT: THE ROLE OF CULTURE

Author: **YIWEI YAO, HANG SENG MANAGEMENT COLLEGE** EA = Empirical Archival
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FRPS03 *Chair:* CHUN YU MAK *Room:* N18

PEER FIRM RESPONSES TO SEC ENFORCEMENT ACTIONS: EVIDENCE FROM CEO COMPENSATION DESIGN

Author: **WENJIAO CAO, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT** EA = Empirical Archival
Co-Author:

CORPORATE TRANSPARENCY AND CEO COMPENSATION CONTRACTS: EVIDENCE FROM SFAS NO. 131

Author: **YOUNG JUN CHO, SINGAPORE MANAGEMENT UNIVERSITY** EA = Empirical Archival
Co-Author: *Hojun Seo, National University of Singapore*

MANAGERS' STOCK-BASED COMPENSATION AND DISCLOSURES OF HIGH PROPRIETARY COST INFORMATION: AN INVESTIGATION OF US BIOTECH FIRMS

Author: **LUMINITA ENACHE, DARTMOUTH COLLEGE** EA = Empirical Archival
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SESSION: FR-PS Day and Time: Wednesday 30th May • 17:00-18:30

FRPS04 *Chair:* JOCHEN BIGUS *Room:* N14

LOOKING UNDER THE HOOD: QUANTITATIVE VS QUALITATIVE INPUTS TO ANALYST FORECASTS OF FUNDAMENTAL RISK

Author: **PETER JOOS, INSEAD** EA = Empirical Archival
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DOES POLITICAL KNOWLEDGE DRIVE THE INFORMATION WEDGE IN EMERGING MARKETS? EVIDENCE FROM ANALYSTS OF LOCAL AND FOREIGN BROKERAGE FIRMS IN CHINA

Author: **TJ WONG, UNIVERSITY OF SOUTHERN CALIFORNIA** EA = Empirical Archival
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ON SHORT INTEREST AND ANALYST RECOMMENDATIONS DURING BAD TIMES

Author: **RONG ZHAO, UNIVERSITY OF CALGARY** EA = Empirical Archival
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SESSION: FR-PS Day and Time: Wednesday 30th May • 17:00-18:30

FRPS05 *Chair:* MICHAEL EAMES *Room:* N15

HOW DOES DISCRETION IN INSTITUTIONAL DESIGN AFFECT FINANCIAL REPORTING ENFORCEMENT INTENSITY

Author: **SANJAY BISSESSUR, UNIVERSITY OF AMSTERDAM** EA = Empirical Archival

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DISCLOSURE REGULATION AND CORPORATE ACQUISITIONS

Author: *PIETRO BONETTI, IESE BUSINESS SCHOOL,
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EA = Empirical Archival

Co-Author: *Miguel Duro, IESE Business School
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**MARKET DISCIPLINE AND SUPERVISORY PREFERENCE FOR PRIVATE
INFORMATION: EVIDENCE FROM REGULATORY RISK REPORTING IN EUROPE**

Author: *JEROEN KOENRAADT, ERASMUS UNIVERSITY
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EA = Empirical Archival

Co-Author:

SESSION: FR-PS Day and Time: Wednesday 30th May • 17:00-18:30

FRPS06

Chair: MATTHEW CEDERGREN

Room: N16

**MISSING NARRATIVES: AN ANALYSIS OF BIASES IN SAMPLE SELECTION AND
VARIABLE CHOICE IN TEXTUAL ANALYSES**

Author: *BEATRIZ GARCÍA OSMA, CARLOS III UNIVERSITY,
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EA = Empirical Archival

Co-Author: *Andrea Bafundi, Universidad Carlos III de Madrid
Encarna Guillamon-Soarin, Universidad Carlos III de Madrid*

**IMPAIRED TRANSLATIONS: IFRS FROM ENGLISH AND ANNUAL REPORTS INTO
ENGLISH**

Author: *CHRISTIAN STADLER, LANCASTER UNIVERSITY,
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Co-Author: *Christopher Nobes, Royal Holloway University of London*

LANGUAGE COMMONALITY AND SELL-SIDE INFORMATION PRODUCTION

Author: *RUI SHEN ZHANG, FRANKFURT SCHOOL OF FINANCE
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Co-Author:

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FRPS07

Chair: HYE SUN CHANG

Room: N17

**THE PERSISTENCE AND PRICING IMPLICATIONS OF CHANGES IN MULTINATIONAL
FIRMS' FOREIGN CASH HOLDINGS**

Author: *PENG-CHIA CHIU, THE CHINESE UNIVERSITY OF
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Co-Author: *Novia Chen, University of Houston
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**MANDATORY EARNINGS FORECAST REGULATION AND STOCK PRICE
INFORMATIVENESS**

Author: *BIN KE, NATIONAL UNIVERSITY OF SINGAPORE*

EA = Empirical Archival

Co-Author: *Xiaojun Zhang, Beijing University*

**ON THE UNINTENDED CONSEQUENCES OF BETTER INFORMATION ENVIRONMENT: A
STUDY ON VOLUME REACTIONS AROUND EARNINGS ANNOUNCEMENTS**

Author: *YING ZHENG, SUN YAT-SEN UNIVERSITY*

EA = Empirical Archival

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Gerald Lobo, Bauer College of Business, University of Houston*

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FRPS08

Chair: JOYCE VAN DER LAAN SMITH

Room: **N14**

FINANCIAL REPORTING QUALITY OF CO-OPERATIVE FIRMS

Author: JOCHEN BIGUS, FREE UNIVERSITY OF BERLIN

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Co-Author: Monika Riediger, Free University Berlin

R&D EXPENDITURE MANIPULATION TO REACH EARNINGS AND GROWTH EXPECTATIONS. EVIDENCE FROM R&D-INTENSIVE FIRMS

Author: NIKO KIVIMAKI, AALTO UNIVERSITY SCHOOL OF BUSINESS

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Co-Author:

THE ROLE OF ACCOUNTING RULES IN MITIGATING MANAGERIAL MYOPIA: THE CASE OF INVESTMENT IN SOFTWARE DEVELOPMENT AND R&D

Author: BALJIT K. SIDHU, THE UNIVERSITY OF SYDNEY

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CHUAN YU, UNIVERSITY OF NEW SOUTH WALES

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FRPS09

Chair: JACQUELINE BIRT

Room: **N15**

ACCOUNTING CONSERVATISM AND CORPORATE SOCIAL RESPONSIBILITY

Author: SERAINA ANAGNOSTOPOULOU, ESCP EUROPE

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Co-Author: Andrianos Tsekrekos, Athens University of Economics and Business

Georgios Voulgaris, University of Warwick, Warwick Business School

DOES ACCOUNTING CONSERVATISM DISCIPLINE QUALITATIVE DISCLOSURE? EVIDENCE FROM TONE MANAGEMENT IN THE MD&A

Author: CARLO D'AUGUSTA, MIDDLE TENNESSEE STATE UNIVERSITY

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Co-Author: Matthew DeAngelis, Georgia State University

SOCIALLY RESPONSIBLE CULTURE AND DEBTHOLDERS' DEMAND FOR ACCOUNTING CONSERVATISM

Author: XINGHUA GAO, WASHINGTON STATE UNIVERSITY

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FRPS10

Chair: JOACHIM LANDSTRÖM

Room: **N16**

MANAGERS' USE OF ORDER BACKLOG TO AVOID REPORTING REVENUE DECLINES

Author: THOMAS GILLIAM, IE BUSINESS SCHOOL

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Co-Author: Frank Heflin, University of Georgia

Jeff Paterson, Florida State University

DO FIRMS UNDO THE EFFECTS OF EARNINGS MANAGEMENT ON SEGMENT EARNINGS?

Author: DAVID WINDISCH, UNIVERSITY OF GRAZ

EA = Empirical Archival

Co-Author: Christian Groß, Independent

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FRPS11

Chair: DIANNE MASSOUDI

Room: **N17**

DEBT FINANCING AND COLLATERAL: THE ROLE OF FAIR-VALUE ADJUSTMENTS

Author: **ALEKSANDER AMADEUSZ ALESZCZYK, LONDON BUSINESS SCHOOL** EA = Empirical Archival
Co-Author: *Emmanuel De George, LBS*
Aytekin Ertan, LBS
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RELIABILITY AND RELEVANCE OF FAIR VALUES: PRIVATE EQUITY INVESTMENTS AND INVESTEE FUNDAMENTALS

Author: **PETRUS FERREIRA, UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL** EA = Empirical Archival
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Wayne Landsman, University of North Carolina at Chapel Hill
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ARE LEVEL 3 FAIR VALUE GAINS AND LOSSES RETURN RELEVANT? EVIDENCE FROM FAS 157 ROLLFORWARD DISCLOSURES

Author: **ZOLTAN NOVOTNY-FARKAS, LANCASTER UNIVERSITY, MANAGEMENT SCHOOL** EA = Empirical Archival
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FRPS12

Chair: THOMAS RAUTER

Room: N14

FINANCIAL REPORTING QUALITY AND BANK RISK TAKING – THE CASE OF BANK ASSET QUALITY

Author: **JOOHYUNG HA, UNIVERSITY OF SAN FRANCISCO** EA = Empirical Archival
Co-Author:

THE IMPACT OF BANKING REGULATION ON FINANCIAL REPORTING: EVIDENCE FROM THE DODD-FRANK ACT

Author: **ANYA KLEYMENOVA, UNIVERSITY OF CHICAGO** EA = Empirical Archival
Co-Author: *Li Zhang, Rutgers Business School*

ECONOMIC POLICY AND MONETARY POLICY UNCERTAINTY AND BANK EARNINGS OPACITY

Author: **GERALD LOBO, UNIVERSITY OF HOUSTON** EA = Empirical Archival
Co-Author: *Justin Jin, McMaster University*
Kiridaran Kanagaretnam, York University
Yi Liu, McMaster University

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FRPS13

Chair: SASAN SAIY

Room: N15

BASEL II AND BANK OPERATIONAL LOSSES

Author: **XING HUAN, WARWICK UNIVERSITY BUSINESS SCHOOL** EA = Empirical Archival
Co-Author: *Thomas Conlon, Smurfit Graduate School of Business, University College Dublin*

PEER EFFECTS IN BANK LOAN ACCOUNTING

Author: **YUEHUA LI, SHANGHAI UNIVERSITY OF FINANCE AND ECONOMICS** EA = Empirical Archival
Co-Author: *Yongfeng Charles Shi, National University of Singapore*

ADVANCED OR STANDARDIZED APPROACHES: BANKS' CHOICE OF REPORTING RISK-WEIGHTED ASSETS UNDER BASEL RULES

Author: ROMAIN OBERSON, UNIVERSITY OF LAUSANNE EA = Empirical Archival
Co-Author: Minyue Dong, UNIVERSITY OF LAUSANNE

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FRPS14

Chair: ETHAN ROUEN

Room: N16

VOLUNTARY IFRS ADOPTION AND EARNINGS QUALITY AMONG UNLISTED FIRMS: THE RELEVANCE OF COUNTRIES' INVESTOR PROTECTION AND FIRMS' REPORTING INCENTIVES

Author: DOMENICO CAMPA, INTERNATIONAL UNIVERSITY OF MONACO EA = Empirical Archival
Co-Author: Mara Cameran, Bocconi University

ECONOMIC CONSEQUENCES OF IFRS ADOPTION: THE ROLE OF CHANGES IN DISCLOSURE QUALITY

Author: GIANFRANCO SICILIANO, BOCCONI UNIVERSITY EA = Empirical Archival
Co-Author: BIN LI, UNIVERSITY OF TEXAS AT DALLAS
GIANFRANCO SICILIANO, BOCCONI UNIVERSITY
MOHAN VENKATACHALAM, DUKE UNIVERSITY

A DISADVANTAGE IN IFRS ADOPTION IN THE UK: THE ADVERSE CONSEQUENCES OF IAS 38

Author: FANIS TSOLIGKAS, UNIVERSITY OF BATH EA = Empirical Archival
Co-Author: Christina Dargenidou, University of Exeter Business School
Richard Jackson, University of Bath

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FRPS15

Chair: PAUL ANDRE

Room: N17

DOES ACCOUNTING QUALITY REALLY IMPROVES WITH VOLUNTARY IFRS ADOPTION? EVIDENCE FROM SWITZERLAND.

Author: ALBIAN ALBRAHIMI, UNIVERSITY OF NEUCHÂTEL EA = Empirical Archival
Co-Author:

UNDERSTANDING LOAN LOSS RESERVES UNDER IFRS 9: A SIMULATION-BASED APPROACH

Author: BARBARA SEITZ, UNIVERSITY OF ST. GALLEN EA = Empirical Archival
Co-Author: Tami Dinh, University of St.Gallen
Andreas Rathgeber, University of Augsburg

DISCLOSURE CHOICE WHEN MARKET-WIDE EXTERNALITIES MATTER: EVIDENCE FROM IFRS ADOPTIONS BY CENTRAL BANKS

Author: XIAOYONG WU, LANCASTER UNIVERSITY, EA = Empirical Archival
MANAGEMENT SCHOOL
Co-Author: Igor Goncharov, Lancaster University
Zoltan Novotny-Farkas, Lancaster University

SESSION: FR-PS Day and Time: Thursday 31st May • 14:00-15:30

FRPS16

Chair: ELISABETTA BARONE

Room: N14

INCREMENTAL INFORMATION CONTENT OF THE DISAGGREGATION OF OTHER COMPREHENSIVE INCOME

Author: NEAL ARTHUR, THE UNIVERSITY OF SYDNEY EA = Empirical Archival

Co-Author: *Xueying Chen, unaffiliated*
Victoria Clout, UNSW
Tina Huynh, The University of Sydney

IS PREDICTABILITY IMPROVED BY REPORTING OCI AS A PERFORMANCE METRIC ON THE STATEMENT OF COMPREHENSIVE INCOME?

Author: *FABIO COSTA, FUCAPE BUSINESS SCHOOL* EA = Empirical Archival
Co-Author: *Regina Rosa, University of New Orleans*
Samuel Tiras, Indiana University

**ARTICULATION, PROFIT OR LOSS AND OCI IN THE IASB CONCEPTUAL
ARTICULATION, PROFIT OR LOSS AND OCI IN THE IASB CONCEPTUAL**

Author: *CARIEN VAN MOURIK, OPEN UNIVERSITY* CDIH = Conceptual
Development/Interpretative/Historical
Co-Author: *Yuko Katsuo, Gakushuin University*

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FRPS17 Chair: *NADINE GEORGIU* Room: **N15**

**DO DIFFERENCES IN CFO BACKGROUND MATTER TO FINANCIAL STATEMENT
QUALITY? AN APPLICATION OF MACHINE LEARNING AND TEXTUAL ANALYTICS**

Author: *LOUISE HAYES, UNIVERSITY OF GUELPH* EA = Empirical Archival
Co-Author: *J.Efrim Boritz, University of Waterloo*

**LEARNING WHILE WORKING: HOW DO EARLY LITIGATION EXPERIENCES AFFECT
MANAGERS' DISCLOSURE?**

Author: *YAQIN HU, UNIVERSITY OF TEXAS AT DALLAS* EA = Empirical Archival
Co-Author: *William Cready, University of Texas at Dallas*

ACCRUALS QUALITY: DOES CEO MARITAL STATUS REALLY MATTER?

Author: *SAVVAS PAPADOPOULOS, THE UNIVERSITY OF
GOTHENBURG* EA = Empirical Archival
Co-Author:

SESSION: FR-PS Day and Time: Thursday 31st May • 14:00-15:30

FRPS18 Chair: *MARTIN HOOGENDOORN* Room: **N16**

**HOW DO FIRMS RESPOND TO A SHIFT FROM MANDATORY TO VOLUNTARY
DISCLOSURE? EVIDENCE FROM CORPORATE CHARITABLE DONATIONS
DISCLOSURES IN THE UK**

Author: *NAVA COHEN, ESSEC BUSINESS SCHOOL* EA = Empirical Archival
Co-Author:

DOES INSTITUTIONAL OWNERSHIP EXACERBATE DEBT-EQUITY CONFLICTS?

Author: *MAHMOUD GAD, LANCASTER UNIVERSITY,
MANAGEMENT SCHOOL* EA = Empirical Archival
Co-Author: *Kirak Kim, University of Bristol*

**EQUITY MARKET USE OF LOAN MARKET INFORMATION: EVIDENCE FROM LOAN
CONTRACT DISCLOSURES**

Author: *CARLO MARIA GALLIMBERTI, BOSTON COLLEGE* EA = Empirical Archival
Co-Author: *Lian Fen Lee, Boston College*
Alvis Lo, Boston College

SESSION: FR-PS Day and Time: Thursday 31st May • 14:00-15:30

FRPS19 Chair: *PRAJAKTA DESAI* Room: **N17**

EXTERNALITIES OF CREDIT DEFAULT SWAPS ON CORPORATE DISCLOSURE

Author: **MATTHEW CEDERGREN, UNIVERSITY OF PENNSYLVANIA** EA = Empirical Archival
Co-Author: *Ting Luo, Tsinghua University*
Yue Zhang, Lingnan University

TEMPORAL DISAGGREGATION AND POST-EARNINGS ANNOUNCEMENT DRIFT: EVIDENCE FROM MONTHLY COMPARABLE STORE SALES DISCLOSURES

Author: **SAM LEE, IOWA STATE UNIVERSITY** EA = Empirical Archival
Co-Author: *Keejae Hong, University of North Carolina-Charlotte*
Shailendra Pandit, University of Illinois at Chicago
Chul Park, University of Hong Kong

WHAT DOES REPORTING REPUTATION BUY IN THE OPTIONS MARKET? THE EFFECT OF REPORTING STREAKS ON EX ANTE UNCERTAINTY

Author: **GEORGE PAPADAKIS, SECURITIES AND EXCHANGE COMMISSION (SEC)** EA = Empirical Archival
Co-Author: *Thaddeus Neururer, University of Akron*
Eddie Riedl, Boston University

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FRPS20

Chair: **CHRISTIAN LAUX**

Room: **N13**

CREDIT RATINGS, TAX CONSIDERATIONS, AND ACCRUAL MANAGEMENT BY PRIVATE UK FIRMS

Author: **MARI PAANANEN, UNIVERSITY OF GOTHENBURG** EA = Empirical Archival
Co-Author: *Joanne Horton, University of Exeter*
Fani Kalogirou, University of Exeter

THE ACCOUNTING TREATMENT OF DEVELOPMENT COSTS IN PRIVATE FIRMS – INSIGHTS FROM GERMAN SURVEY EVIDENCE

Author: **FLORIAN THER, BAMBERG** SU = Survey
Co-Author: *Brigitte Eierle, University of Bamberg*

CREDIT RATING AGENCIES AND ACCOUNTING FRAUDS

Author: **SHIHENG WANG, THE HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY** EA = Empirical Archival
Co-Author: *Allen Huang, Hong Kong University of Science and Technology*
Pepa Kraft, NYU Stern/HEC Paris
Xiumin Martin, Washington University in St. Louis

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FRPS21

Chair: **MICHAEL GRÜNING**

Room: **N14**

DOES MANAGERIAL DISCRETION AFFECT VALUE RELEVANCE OF GOODWILL IMPAIRMENT UNDER IFRS? KOREAN EVIDENCE

Author: **JONG-SEO CHOI, PUSAN NATIONAL UNIVERSITY** EA = Empirical Archival
Co-Author: *Hyun-Jeong Nam, Pusan National University*

VALUATION IMPLICATIONS OF FAS 159 REPORTED GAINS AND LOSSES FROM FAIR VALUE ACCOUNTING FOR LIABILITIES

Author: **KEVIN OW YONG, PEKING UNIVERSITY** EA = Empirical Archival
Co-Author: *Gerald Lobo, University of Houston*
Sung Gon Chung, Wayne State University

INFORMATION CHANNELS AND EQUITY PRICING: A COMPARISON OF MANDATORY DISCLOSURE, VOLUNTARY DISCLOSURE, AND OTHER INFORMATION

Author: JINGRAN ZHAO, THE HONG KONG POLYTECHNIC UNIVERSITY

EA = Empirical Archival

Co-Author:

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FRPS22

Chair: URSKA KOSI

Room: N15

THE DISCLOSURE OF GOOD VERSUS BAD NEWS: EVIDENCE FROM THE BIOTECH INDUSTRY

Author: LYNN LI, BOSTON UNIVERSITY

EA = Empirical Archival

Co-Author: Luminita Enache, Dartmouth College
Edward Riedl, Boston University

ECONOMIC EVENT CHARACTERISTICS AND DISCLOSURE CHOICE: EVIDENCE FROM INFLUENTIAL NEGATIVE ECONOMIC EVENTS

Author: TERI YOHN, INDIANA UNIVERSITY / KELLEY SCHOOL OF BUSINESS

EA = Empirical Archival

Co-Author: Jason Schloetzer, Georgetown University
Ayung Tseng, Indiana University
Yeo Yoon, Indiana University

INFORMATION EXTERNALITY AND VOLUNTARY DISCLOSURE: EVIDENCE FROM A MAJOR CUSTOMER'S EARNINGS ANNOUNCEMENT

Author: YOONSEOK ZANG, SINGAPORE MANAGEMENT UNIVERSITY

EA = Empirical Archival

Co-Author: Young Jun Cho, Singapore Management University
Yongtae Kim, Santa Clara University

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FRPS23

Chair: PARMOD CHAND

Room: N16

OMISSION BIAS IN CORPORATE REPORTING: EVIDENCE FROM A VISUAL ACCOUNTING EXPERIMENT

Author: SIMONE ARESU, UNIVERSITÀ DI CAGLIARI

EX = Experimental

Co-Author: Michael John Jones, School of Economics Finance and Management, University of Bristol
Andrea Melis, Dipartimento di Scienze Economiche ed aziendali, Università degli Studi di Cagliari

STAKEHOLDER FOCUS OR STRATEGY FOCUS? AN EYE-TRACKER STUDY ON THE EFFECT OF PRESENTATION FORMAT ON NONPROFESSIONAL INVESTORS' INFORMATION PROCESSING PATTERNS

Author: WENDY GREEN, UNSW SYDNEY

EX = Experimental

Co-Author: Mandy Cheng, UNSW SYDNEY
John Ko, UNSW SYDNEY

THE EFFECTS OF TIME PRESSURE ON THE BELIEF REVISIONS OF NONPROFESSIONAL INVESTORS

Author: CHRISTIAN PIETSCH, SAINT MARY'S UNIVERSITY

EX = Experimental

Co-Author: Bill Messier, NHH Norwegian School of Economics, University of Nevada, Las Vegas
Robyn Raschke, University of Nevada, Las Vegas

SESSION: FR-PS Day and Time: Friday 1st June • 09:00-10:30

FRPS24*Chair: KIRK PHILIPICH**Room: N14***WHAT'S MY TARGET? ANALYST FORECAST DISPERSION AND EARNINGS MANAGEMENT**

Author: ERIK BEARDSLEY, UNIVERSITY OF NOTRE DAME EA = Empirical Archival
Co-Author: John Robinson, Texas A&M
Paul Wong, University of California - Davis

COMPOSITE MEASURES OF ANALYST EXPERTISE, EARNINGS QUALITY AND FORECAST BIAS

Author: AVA WU, THE UNIVERSITY OF SYDNEY EA = Empirical Archival
Co-Author: Mark Wilson, The Australian National University

HARDENING SOFT INFORMATION: ANALYST CONSERVATIVE BIAS

Author: YUNZHI ZANG, THE HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY EA = Empirical Archival
Co-Author: Kerry Xiao, THE HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY

SESSION: FR-PS Day and Time: Friday 1st June • 09:00-10:30

FRPS25*Chair: GIORGIO GOTTI**Room: N15***XBRL ADOPTION AND EXPECTED CRASH RISK**

Author: YUYAN GUAN, CITY UNIVERSITY OF HONG KONG EA = Empirical Archival
Co-Author: Joeng-Bon Kim, City University of Hong Kong/University of Waterloo
Xijia Su, China Europe International Business School
Yanan Zhang, Central University of Finance and Economics

INTEGRATED THINKING AND REPORTING: ONE SIZE FITS ALL?

Author: IRMA MALAFRONTI, ROEHAMPTON UNIVERSITY EA = Empirical Archival
Co-Author: Cristiano Busco, Roehampton University
John Pereira, Kingston University
Maria Grazia Starita, University of Naples Parthenope

ORIGINAL VERSUS PARROTED MEDIA TONAL LANGUAGE: DOES THE MARKET PERCEIVE A DIFFERENCE?

Author: NIKOLAOS TSILEPONIS, UNIVERSITY OF BRISTOL EA = Empirical Archival
Co-Author: KONSTANTINOS STATHOPOULOS, UNIVERSITY OF MANCHESTER
MARTIN WALKER, UNIVERSITY OF MANCHESTER

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FRPS26*Chair: RAF ORENS**Room: N16***HOW TEST POWER IMPACTS RESEARCH RELEVANCE: THE CASE OF EARNINGS MANAGEMENT RESEARCH**

Author: STEPHEN TAYLOR, UNIVERSITY OF TECHNOLOGY SYDNEY EA = Empirical Archival
Co-Author: Zhuoan Feng, University of Technology Sydney
Yaowen Shan, University of Technology Sydney

LABOR PROTECTION AND EARNINGS MANAGEMENT

Author: ANTONIO B. VAZQUEZ, CARLOS III UNIVERSITY, MADRID EA = Empirical Archival
Co-Author: BEATRIZ GARCIA OSMA, CARLOS III UNIVERSITY
CRISTINA GRANDE-HERRERA, CARLOS III UNIVERSITY

MANAGEMENT EARNINGS FORECASTS AND CORPORATE BOND FINANCING OF CHINESE LISTED FIRMS

Author: KUN WANG, THE AUSTRALIAN NATIONAL UNIVERSITY EA = Empirical Archival
Co-Author: Zhenghang Nathan Zhu, THE AUSTRALIAN NATIONAL UNIVERSITY

SESSION: FR-PS Day and Time: Friday 1st June • 09:00-10:30

FRPS27

Chair: DAVID WINDISCH

Room: N17

THE EFFECTS OF RISK MANAGEMENT ON MANAGEMENT FORECAST BEHAVIOR

Author: RALUCA CHIOREAN, LEHIGH UNIVERSITY EA = Empirical Archival
Co-Author: John Campbell, University of Georgia
Sean Cao, Georgia State University
Hye Sun Chang, Singapore Management University

VOLUNTARY RISK DISCLOSURE OF ENTREPRENEURIAL FIRMS: EVIDENCE FROM THE OTC MARKET

Author: RENGONG ZHANG, CITY UNIVERSITY OF HONG KONG EA = Empirical Archival
Co-Author: Tzu-Ting Chiu, NHH Norwegian School of Economics
Claire Liang, Southern Illinois University Carbondale

THE MAXIMIZATION PROBLEM IN CREDIT UNIONS AND EARNINGS MANAGEMENT: EVIDENCE AND REAL EFFECTS

Author: ANDRES MESA TORO, UNIVERSITY OF NAVARRA EA = Empirical Archival
Co-Author: Javier Gomez-Biscarri, Department of Economics and Business – Universitat Pompeu Fabra
Barcelona Graduate School of Economics
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FRPS28

Chair: MICHELE FABRIZI

Room: N14

UNDERSTANDING HOW THE EFFECTS OF CONDITIONAL CONSERVATISM MEASUREMENT BIAS VARY WITH THE RESEARCH CONTEXT.

Author: MOSTAFA HARAKEH, LEBANESE AMERICAN UNIVERSITY EA = Empirical Archival
Co-Author: Martin Walker, University of Manchester
Edward Lee, University of Manchester

CONDITIONAL CONSERVATISM AND MANAGEMENT EARNINGS FORECASTS

Author: FACUNDO MERCADO, CARLOS III UNIVERSITY, MADRID EA = Empirical Archival
Co-Author: Beatriz García Osma, CARLOS III UNIVERSITY, MADRID

STAKEHOLDER ORIENTATION AND ACCOUNTING CONSERVATISM: EVIDENCE FROM A NATURAL EXPERIMENT

Author: ZHENG WANG, CITY UNIVERSITY OF HONG KONG EA = Empirical Archival
Co-Author: Suresh Radhakrishnan, University of Texas at Dallas
Ke Wang, University of Alberta
Zheng Wang, City University of Hong Kong

SESSION: FR-PS Day and Time: Friday 1st June • 11:00-12:30

FRPS29

Chair: DAVID PROCHAZKA

Room: N15

THE USEFULNESS OF NEGATIVE AGGREGATE EARNINGS CHANGES IN PREDICTING FUTURE GROSS DOMESTIC PRODUCT GROWTH

Author: ASAD KAUSAR, NANYANG TECHNOLOGICAL UNIVERSITY EA = Empirical Archival

Co-Author: Fabio Gaertner, University of Wisconsin-Madison
Logan Steele, University of Wisconsin-Madison

THE INFLUENCE OF FORMAL AND PERCEIVED ACCOUNTABILITY ON CHINESE ACCOUNTANTS' AGGRESSIVE FINANCIAL REPORTING JUDGMENTS

Author: PEIPEI PAN, MACQUARIE UNIVERSITY EX = Experimental
Co-Author: Chris Patel, Macquarie University

POLITICAL COSTS AND VOLUNTARY DISCLOSURE

Author: XIANG ZHENG, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT EA = Empirical Archival
Co-Author:

SESSION: FR-PS Day and Time: Friday 1st June • 11:00-12:30

FRPS30

Chair: RALUCA CHIOREAN

Room: N16

DOES TAX ENFORCEMENT INFLUENCE THE FINANCIAL REPORTING QUALITY OF PRIVATE FIRMS? EVIDENCE FROM A NATURAL EXPERIMENT IN CHINA

Author: FANSHENG JIA, SUN YAT-SEN UNIVERSITY EA = Empirical Archival
Co-Author: Jeong-Bon KIM, City University of Hong Kong
Guangzhong Li, Sun Yat-sen University

ENDING UP AT THE WRONG TIME: THE FINANCIAL REPORTING CONSEQUENCES OF A UNIFORM FISCAL YEAR-END

Author: CHENG ZENG, THE UNIVERSITY OF MANCHESTER EA = Empirical Archival
Co-Author: Zhe Li, Central University of Finance and Economics
Kangtao Ye, Renmin University of China
Bo Zhang, Renmin University of China

DIRECT EVIDENCE ON EARNINGS USED IN EXECUTIVE COMPENSATION PERFORMANCE MEASUREMENT

Author: YONG ZHANG, THE HONG KONG POLYTECHNIC UNIVERSITY EA = Empirical Archival
Co-Author: Ke Na, Hong Kong University

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FRPS31

Chair: EKAETE EFRETUEI

Room: N17

OWNER OF THE LONELY HEARTS: HOW REDUCED INFORMATION LOCKS FIRMS INTO BANKS

Author: STEVEN VANHAVERBEKE, KU LEUVEN EA = Empirical Archival
Co-Author: Johannes Bersch, Zentrum für Europäische Wirtschaftsforschung GmbH (ZEW)
Mathijs Van Peteghem, Maastricht University

SEC REGIONAL OFFICE DIRECTORS AND EARNINGS MANAGEMENT

Author: HAI WU, THE AUSTRALIAN NATIONAL UNIVERSITY EA = Empirical Archival
Co-Author: Duoxiqi Li, Australian National University

UNIVERSAL DEMAND LAWS AND THE MONITORING DEVICE ROLE OF ACCOUNTING CONSERVATISM

Author: LI XU, WASHINGTON STATE UNIVERSITY EA = Empirical Archival
Co-Author: Feng Chen, University of Toronto
Qingyuan Li, Wuhan University

SESSION: FR-PS Day and Time: Friday 1st June • 11:00-12:30

FRPS32

Chair: AMANDA GONZALES

Room: N18

SUSTAINABILITY REPORTING IN THE AUTO INDUSTRY: THE CASE OF FORD MOTOR COMPANY

Author: EVA JERMAKOWICZ, TENNESSEE STATE UNIVERSITY CF = Case/Field Study
Co-Author: Wayne G Bremser, Villanova University
Alan Reinstein, Wayne State University

REAL EFFECTS IN ANTICIPATION OF MANDATORY DISCLOSURES: EVIDENCE FROM THE EUROPEAN UNION'S CSR DIRECTIVE

Author: JOERG-MARKUS HITZ, UNIVERSITY OF GOETTINGEN EA = Empirical Archival
Co-Author: Peter Fiechter, University of Neuchatel
Nico Lehmann, Goettingen University

FUTURE PERFORMANCE CONSEQUENCES OF EARNINGS MANAGEMENT TO AVOID DEBT COVENANT VIOLATIONS

Author: FERNANDO PENALVA, IESE BUSINESS SCHOOL, UNIVERSITY OF NAVARRA EA = Empirical Archival
Co-Author: Scott Dyreng, Fuqua School of Business, Duke University
Steve Hillegeist, Arizona State University, School of Accountancy

SESSION: FR-PS Day and Time: Friday 1st June • 14:00-15:30

FRPS33

Chair: FANI KALOGIROU

Room: N15

THE EFFECT OF SEC REVIEWERS ON COMMENT LETTERS AND FINANCIAL REPORTING QUALITY

Author: KWANG LEE, KOREA ADVANCED INSTITUTE OF SCIENCE AND TECHNOLOGY EA = Empirical Archival
Co-Author: Kyonghee Kim, Michigan State University
Matthew Baugh, Arizona State University

ON THE RELATIONSHIP BETWEEN ACCRUALS AND CASH FLOWS: EARNINGS AS A CONFOUNDING VARIABLE

Author: HYUN JONG NA, GEORGE WASHINGTON UNIVERSITY EA = Empirical Archival
Co-Author: Sok-Yon Kang, George Wsshington University
Seunghee Yang, Seoul National University

SESSION: FR-PS Day and Time: Friday 1st June • 14:00-15:30

FRPS34

Chair: ROBERT KIM

Room: N16

A PROPOSAL FOR DISTINGUISHING LIABILITIES FROM EQUITY: INTERNAL CAPITAL VERSUS EXTERNAL CAPITAL

Author: GEORGE RUCH, THE UNIVERSITY OF OKLAHOMA EA = Empirical Archival
Co-Author: Mary Hill, University of Oklahoma
Richard Price, University of Oklahoma

CO-OPETITION AND THE FIRM'S INFORMATION ENVIRONMENT

Author: THOMAS KEUSCH, INSEAD EA = Empirical Archival
Co-Author: Brian Bushee, Wharton
Jessica Kim-Gina, Wharton

SESSION: FR-PSD Day and Time: Wednesday 30th May • 17:00-18:30

FRPSD01

Chair: SINA YEKINI

Room: N18

THE EFFECT OF FINANCIAL INCENTIVES AND CAREER CONCERNS ON REPORTING BIAS

Discussant: *ERLEND KVAAL*

Author: *ULRICH SCHÄFER, UNIVERSITY OF ZURICH*

AM =
Analytical/Modelling

Co-Author: *Miro Feller, University of Zurich*

STABILITY AND REGIME CHANGE: THE EVOLUTION OF ACCOUNTING STANDARDS

Discussant: *JEROEN SUIJS*

Author: *HUI CHEN, UNIVERSITY OF ZURICH*

AM =
Analytical/Modelling

Co-Author: *Yang Li, University of Zurich*

SESSION: FR-PSD Day and Time: Wednesday 30th May • 17:00-18:30

FRPSD02

Chair: *ENCARNA GUILLAMON SAORIN*

Room: **N19**

DISCRETIONARY DISCLOSURE ON TWITTER

Discussant: *MARK ANTHONY CLATWORTHY*

Author: *WENLI HUANG, THE HONG KONG POLYTECHNIC UNIVERSITY*

EA = Empirical Archival

Co-Author: *Richard Crowley, Singapore Management University
Hai Lu, University of Toronto*

THE MONITORING ROLE OF SOCIAL MEDIA: EVIDENCE FROM TWITTER ADOPTION AND CORPORATE POLITICAL DISCLOSURE TRANSPARENCY

Discussant: *LIAN FEN LEE*

Author: *YUTAO LI, UNIVERSITY OF LETHBRIDGE*

EA = Empirical Archival

Co-Author: *Lijun Lei, The University of North Carolina at Greensboro
Yan Luo, San Diego State University, U.S.A*

SESSION: FR-PSD Day and Time: Thursday 31st May • 09:00-10:30

FRPSD03

Chair: *GRACE POWNALL*

Room: **N18**

THE INFORMATIVENESS AND MONITORING EFFECT OF ANALYSTS' COMMENTS ON EARNINGS QUALITY

Discussant: *FACUNDO MERCADO*

Author: *ZHONGWEI HUANG, CASS BUSINESS SCHOOL - CITY, UNIVERSITY OF LONDON*

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Co-Author:

ECONOMIC CONSEQUENCES OF HIRING WALL STREET ANALYSTS AS INVESTOR RELATIONS OFFICERS

Discussant: *HOLLY YANG*

Author: *RUCSANDRA MOLDOVAN, CONCORDIA UNIVERSITY*

EA = Empirical Archival

Co-Author: *Ole-Kristian Hope, Rotman School of Management, University of Toronto
Zhongwei Huang, Cass Business School, City, University of London*

SESSION: FR-PSD Day and Time: Thursday 31st May • 09:00-10:30

FRPSD04

Chair: *DON PAGACH*

Room: **N19**

FINANCIAL STATEMENT COMPARABILITY AND HEDGE FUND ACTIVISM

Discussant: *LUCIE COURTEAU*

Author: *KOREN JO, THE HONG KONG POLYTECHNIC UNIVERSITY*

EA = Empirical Archival

Co-Author: *C.S. Agnes Cheng, The Hong Kong Polytechnic University
Jeffrey Ng, The Hong Kong Polytechnic University*

CHANGES IN ACCOUNTING ESTIMATES: ARE THE CURRENT DISCLOSURE REQUIREMENTS SUFFICIENT TO DETER MANAGERIAL OPPORTUNISM?

Discussant: *IGOR GONCHAROV*

Author: *KYONGHEE KIM, MICHIGAN STATE UNIVERSITY*

EA = Empirical Archival

Co-Author: *Anne Albrecht, Texas Christian University*

Kwang Lee, Korea Advanced Institute of Science and Technology

SESSION: FR-PSD Day and Time: Thursday 31st May • 11:00-12:30

FRPSD05

Chair: *STEPHEN TAYLOR*

Room: **N18**

USING MACHINE LEARNING AND SURVIVAL ANALYSIS TO ESTIMATE ANALYSTS SPEED TO INCORPORATE TONE FROM MD&A FILINGS

Discussant: *DAN PALMON*

Author: *FRANCESCO GROSSETTI, BOCCONI UNIVERSITY*

EA = Empirical Archival

Co-Author: *Miles Gietzmann, Bocconi University*

Craig Lewis, Owen Graduate School of Management

Gabriel Pünderich, Bocconi University

TEXTUAL ATTRIBUTES AND ASSURANCE OF INTEGRATED REPORTING: DOES NEW CORPORATE DISCLOSURE ADD VALUE?

Discussant: *ANDREA BAFUNDI*

Author: *GAIA MELLONI, UNIVERSITY OF EAST ANGLIA*

EA = Empirical Archival

Co-Author: *Ariela Caglio, Bocconi University*

Paolo Perego, RSM Erasmus University

SESSION: FR-PSD Day and Time: Thursday 31st May • 11:00-12:30

FRPSD06

Chair: *DAPHNE LUI*

Room: **N19**

BIG NEWS, MARKET REACTIONS, AND ATTENTION AROUND EARNINGS ANNOUNCEMENTS

Discussant: *MATTHEW CEDERGREN*

Author: *HENRY FRIEDMAN, UCLA / THE ANDERSON SCHOOL*

EA = Empirical Archival

Co-Author: *Daniel Andrei, UCLA*

N. Bugra Ozel, UT Dallas

STOCK PRICE MANAGEMENT AND SHARE ISSUANCE: EVIDENCE FROM EQUITY WARRANTS

Discussant: *BIN KE*

Author: *MARY BARTH, STANFORD UNIVERSITY*

EA =
Empirical
Archival

Co-Author: *Kurt Gee, Stanford University*

Doron Israeli, Arison School of Business, the Interdisciplinary Center (IDC) Herzliya

Ron Kasznik, Stanford University

SESSION: FR-PSD Day and Time: Thursday 31st May • 14:00-15:30

FRPSD07

Chair: *HOLGER DASKE*

Room: **N18**

HOW DOES FINANCIAL-REPORTING REGULATION AFFECT MARKET-WIDE RESOURCE ALLOCATION?

Discussant: *STEFANO CASCINO*

Author: *MATTHIAS BREUER, UNIVERSITY OF CHICAGO*

EA = Empirical Archival

Co-Author:

AN ALTERNATIVE MEASURE OF DISCLOSURE QUALITY: FINANCIAL STATEMENT DISAGGREGATION USING THE SEC'S FINANCIAL STATEMENT DATA SETS

Discussant: *MARY BARTH*

Author: *KENNETH REICHEL, LOUISIANA STATE UNIVERSITY* EA = Empirical Archival

Co-Author: *Joseph Johnston, Illinois State University*
Pradeep Sapkota, Louisiana State University

SESSION: FR-PSD Day and Time: Thursday 31st May • 14:00-15:30

FRPSD08

Chair: *MARI PAANANEN*

Room: **N19**

MANAGEMENT COMMENTARY ARTICULATING STRATEGY AND BUSINESS MODEL: MEASUREMENT AND IMPACT

Discussant: *DERRALD STICE*

Author: *VASILIKI ATHANASAKOU, LSE, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE* EA = Empirical Archival

Co-Author: *Vasiliki Athanasakou, London School of Economics*
Mahmoud El-Haj, Lancaster University
Paul Rayson, Lancaster University
Martin Walker, Alliance Manchester Business School
Steven Young, Lancaster University

CAN EMPLOYEES GLIMPSE THE FUTURE? EVIDENCE FROM A SOCIAL MEDIA PLATFORM

Discussant: *RUCSANDRA MOLDOVAN*

Author: *STANIMIR MARKOV, SOUTHERN METHODIST UNIVERSITY / COX SCHOOL OF BUSINESS* EA = Empirical Archival

Co-Author: *Kelly Huang, Florida International University*
Meng Li, UT Dallas

SESSION: FR-PSD Day and Time: Thursday 31st May • 16:00-17:30

FRPSD09

Chair: *BEGOÑA GINER*

Room: **N17**

THE INFORMATION QUALITY OF NON-GAAP DISCLOSURES

Discussant: *STEPHEN TAYLOR*

Author: *YEN-JUNG LEE, NATIONAL TAIWAN UNIVERSITY* EA = Empirical Archival

Co-Author: *Han-Chung Chen, National Taiwan University*
Sheng-Yi Lo, National Taiwan University

THE ECONOMIC CONSEQUENCES OF IFRS ADOPTION ON PROJECT FINANCE

Discussant: *ULF BRUGGEMANN*

Author: *DEMI CHUNG, THE UNIVERSITY OF NEW SOUTH WALES* EA = Empirical Archival

Co-Author: *Phuc Nguyen, UNSW Sydney*
Gary Monroe, UNSW Sydney

SESSION: FR-PSD Day and Time: Thursday 31st May • 16:00-17:30

FRPSD10

Chair: *ANDREW MCMARTIN*

Room: **N18**

THE IMPACT OF TOP EXECUTIVE GENDER ON ASSET PRICES: EVIDENCE FROM STOCK PRICE CRASH RISK

Discussant: *ANYA KLEYMENOVA*

Author: *YIWEI LI, UNIVERSITY OF READING* EA = Empirical Archival
Co-Author: *Yeqing Zeng,*

THE ROLE OF MANAGEMENT TALENT IN THE PRODUCTION OF INFORMATIVE REGULATORY FILINGS

Discussant: *FABRIZIO DI MEO*
Author: *BRIAN MILLER, INDIANA UNIVERSITY* EA = Empirical Archival
Co-Author: *Eric Holzman, The Ohio State University*
Brian Miller, Indiana University

SESSION: FR-PSD Day and Time: Friday 1st June • 09:00-10:30

FRPSD11 Chair: *HOLLIS SKAIFE* Room: **N18**

CDS TRADING AND STOCK PRICE CRASH RISK

Discussant: *CHENG ZENG*
Author: *JEFFREY NG, THE HONG KONG POLYTECHNIC UNIVERSITY* EA = Empirical Archival
Co-Author: *Jinyu Liu, University of International Business and Economics*
Dragon Yongjun Tang, The University of Hong Kong
Rui Zhong, Central University of Finance and Economics

COMPETITION IN FINANCIAL NEWS MARKETS AND TRADING ACTIVITY

Discussant: *JEFFREY NG*
Author: *HARM SCHUETT, LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH* EA = Empirical Archival
Co-Author:

SESSION: FR-PSD Day and Time: Friday 1st June • 09:00-10:30

FRPSD12 Chair: *CHANGLING CHEN* Room: **N19**

MANAGEMENT EARNINGS FORECASTS DURING PRICE PRESSURE: EVIDENCE FROM MUTUAL FUND TRADES

Discussant: *SURESH RADHAKRISHNAN*
Author: *IGOR KADACH, IESE BUSINESS SCHOOL, UNIVERSITY OF NAVARRA* EA = Empirical Archival
Co-Author:

MANAGEMENT FORECASTING BEHAVIOR OF NEWLY PUBLIC FIRMS

Discussant: *BHARAT SARATH*
Author: *ZHEJIA LING, IOWA STATE UNIVERSITY* EA = Empirical Archival
Co-Author: *Mei Feng, University of Pittsburgh*
Ioannis Floros, Iowa State University
Shane Johnson, Texas A&M University

SESSION: FR-PSD Day and Time: Friday 1st June • 14:00-15:30

FRPSD13 Chair: *SERENA WU* Room: **N17**

DISCLOSURE REGULATION, CORRUPTION, AND INVESTMENT: EVIDENCE FROM NATURAL RESOURCE EXTRACTION

Discussant: *THOMAS JEANJEAN*
Author: *THOMAS RAUTER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS* EA = Empirical Archival
Co-Author:

FINANCIAL DISCLOSURE REGULATION TO ACHIEVE PUBLIC POLICY OBJECTIVES: EVIDENCE FROM EXTRACTIVE ISSUERS

Discussant: XANTHI GKOUKOUSI

Author: THORSTEN SELLHORN, LUDWIG-MAXIMILIAN
UNIVERSITY OF MUNICH

EA = Empirical Archival

Co-Author: Katharina Hombach, Frankfurt School of Finance and Management

SESSION: FR-PSD Day and Time: Friday 1st June • 11:00-12:30

FRPSD14

Chair: SERENA MORRICONE

Room: N19

PRIVATE LENDERS' USE OF ANALYST EARNINGS FORECASTS WHEN ESTABLISHING DEBT COVENANT THRESHOLDS

Discussant: CARLO MARIA GALLIMBERTI

Author: JARED JENNINGS, WASHINGTON UNIVERSITY IN ST.
LOUIS

EA = Empirical Archival

Co-Author: ANDREW CALL, Arizona State University
JOHN DONOVAN, University of Notre Dame

ACHIEVEMENT DRIVE AND ANALYSTS' PERFORMANCE

Discussant: IGOR KADACH

Author: YACHANG ZENG, NANYANG TECHNOLOGICAL
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EA = Empirical Archival

Co-Author: Xianjie He, Shanghai University of Finance and Economics
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Huai Zhang, Nanyang Technological University
Hailong Zhao, PBC of Finance, Tsinghua University

SESSION: FR-RF Day and Time: Wednesday 30th May • 15:00-16:30

FRRF01

Chair: JUNE CAO

Room: N34

INFORMATION ASYMMETRY AND THE IMPACT OF SENTIMENT ON STOCK MARKETS' RETURNS: NEW EUROPEAN BASED EVIDENCE USING IFRS ADOPTION FRAMEWORK

Author: SAMAH EL HAJJAR, NEWCASTLE UNIVERSITY

EA = Empirical Archival

Co-Author: Darren Duxbury, NEWCASTLE UNIVERSITY
Bartosz Gebka, NEWCASTLE UNIVERSITY
Chen Su, NEWCASTLE UNIVERSITY

EARNINGS MANAGEMENT AND MACROECONOMICS – EUROPEAN EVIDENCE FROM THE SOVEREIGN DEBT CRISIS

Author: TIAGO GONÇALVES, LISBON UNIVERSITY

EA = Empirical Archival

Co-Author: Cristina Gaio, ISEG, Universidade de Lisboa
Carlos Santos, ISEG, Universidade de Lisboa

INTRA-VARIABILITY IN PRESIDENT'S LETTERS: OBFUSCATION IN CRISIS?

Author: ALONSO MORENO, UNIVERSITY OF JAÉN

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Co-Author:

EARNINGS MANAGEMENT AND DEBT IN PRIVATE COMPANIES: THE EFFECT OF ECONOMIC ADJUSTMENT PROGRAMMES

Author: INNA PAIVA, LISBON UNIVERSITY INSTITUTE (ISCTE)

EA = Empirical Archival

Co-Author: Nelson Pinto, Instituto Universitário de Lisboa (ISCTE-IUL)
Paulo Dias, Instituto Universitário de Lisboa (ISCTE-IUL)
Inna Paiva, Instituto Universitário de Lisboa (ISCTE-IUL)

THE EFFECT OF IFRS ON INVESTMENT DECISIONS EUROPEAN EVIDENCE DURING CRISIS AND NON CRISIS ECONOMIC CONDITIONS

Author: **GEORGIA SIOUGLE, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS** EA = Empirical Archival
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Konstantinos Kapellias, Athens University of Economics and Business

SESSION: FR-RF Day and Time: Wednesday 30th May • 15:00-16:30

FRRF02

Chair: **MARISA AGOSTINI**

Room: **N35**

THE IMPACT OF BASEL III ON CHINESE BANKS' FINANCIAL REPORTING

Author: **LILY CHEN, UNIVERSITY OF AUCKLAND** EA = Empirical Archival
Co-Author: **David Emanuel, University of Auckland**
Mu Yang, University of Auckland
Zixuan (Lina) Li, University of Auckland

THE SINGLE SUPERVISORY MECHANISM - A CURSE OR A BLESSING FOR BANKS' FINANCIAL REPORTING QUALITY?

Author: **MELANIE DEMIRTAS, FRANKFURT UNIVERSITY** EA = Empirical Archival
Co-Author:

VALUE RELEVANCE AND REGULATORY CAPITAL: EVIDENCE FROM US BANKS

Author: **JUN GU, SHENZHEN UNIVERSITY** EA = Empirical Archival
Co-Author: **John O'Hanlon, Lancaster University**

THE VALUE RELEVANCE OF GOODWILL-RELATED ACCOUNTING MEASURES IN THE EUROPEAN BANKS

Author: **ANDREA LIONZO, UNIVERSITÀ CATTOLICA DEL SACRO CUORE** EA = Empirical Archival
Co-Author: **Cristina Florio, University of Verona**
Renê Coppe Pimentel, University of São Paulo

LOAN LOSS ANNOUNCEMENTS BY REGULATORY AUTHORITIES, CONTAGION AND THE ROLE OF AUDITORS

Author: **FRANK THINGGAARD, AARHUS UNIVERSITY** EA = Empirical Archival
Co-Author: **Jan Bartholdy, Aarhus University/Dept. of Economics and Business Economics**

SESSION: FR-RF Day and Time: Wednesday 30th May • 17:00-18:30

FRRF03

Chair: **PANAGIOTIS LOUKOPOULOS**

Room: **N33**

CEO NARCISSISM AND NON-GAAP EARNINGS: LOOKING GOOD MORE OFTEN WITH LOWER QUALITY EXCLUSIONS

Author: **AHMED ABDEL-MEGUID, THE AMERICAN UNIVERSITY IN CAIRO** EA = Empirical Archival
Co-Author: **JARED JENNINGS, Washington University in St. Louis**
KARI JOSEPH OLSEN, Utah State University
MARK SOLIMAN, University of Southern California

CEO TENURE, INTERNAL GOVERNANCE, AND EARNINGS MANAGEMENT

Author: **CHIA-LING CHAO, NATIONAL CHUNG CHENG UNIVERSITY** EA = Empirical Archival
Co-Author: **Shwu-Min Horng, National Chengchi University**

THE EFFECT OF MANAGERIAL CAREER CONCERNS ON DISCLOSURE CHARACTERISTICS

Author: **JULIA MENACHER, LUDWIG-MAXIMILIAN UNIVERSITY** EA = Empirical Archival

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Co-Author:

COMPENSATION AND BUSY DIRECTORS: A VALUE RELEVANCE STUDY IN A DUAL-BANKING SYSTEM

Author: *VU QUANG TRINH, NEWCASTLE UNIVERSITY* EA = Empirical Archival
Co-Author: *Marwa Elnahass, Newcastle University*
Aly Salama, Newcastle University

DO YOU REALLY WANT TO KNOW? MANAGERS' ASSESSMENT OF THE DUTY TO DISCLOSE MATERIAL INFORMATION

Author: *AMARAA-DANIEL ZOGBAYAR, UNIVERSITY OF MANNHEIM* AM = Analytical/Modelling
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SESSION: FR-RF Day and Time: Wednesday 30th May • 17:00-18:30

FRRF04

Chair: ANNE D'ARCY

Room: N34

FIGHTING CLIMATE CHANGE WITH DISCLOSURE? THE REAL EFFECTS OF MANDATORY GREENHOUSE GAS EMISSION DISCLOSURE

Author: *JUERGEN ERNSTBERGER, TECHNICAL UNIVERSITY MUNICH* EA = Empirical Archival
Co-Author: *Hannes Rettenbacher, Technical University of Munich*
Sebastian Schwenen, Technical University of Munich
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WHO BENEFITS FROM STRATEGY DISCLOSURE? EVIDENCE FROM ITALIAN MARKET MICROSTRUCTURE DATA

Author: *CLAUDIA GABBIONETA, NEWCASTLE UNIVERSITY* EA = Empirical Archival
Co-Author: *Joachim Gassen, Humboldt-Universität zu Berlin*
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A GLOBAL META-DATA ANALYSIS OF FACTORS INFLUENCING SUSTAINABILITY REPORT EXTERNAL ASSURANCE

Author: *DOROTHY L. MCALEER, CPA, MCALEER INTERNATIONAL MANAGEMENT, INC.* EA = Empirical Archival
Co-Author: *Suman Lodh, Middlesex University*
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DISCLOSURE OF CSR OVER THE FIRM LIFE CYCLE IN JAPAN

Author: *KENTARO NODA, RIKKYO UNIVERSITY* EA = Empirical Archival
Co-Author: *MASAYUKI MATSUYAMA, Development Bank of Japan Inc.*

CORPORATE SOCIAL RESPONSIBILITY AND EARNINGS MANAGEMENT IN SPANISH FIRMS

Author: *MERCEDES PALACIOS MANZANO, MURCIA UNIVERSITY* EA = Empirical Archival
Co-Author: *Ester Gras-Gil, University of Murcia*
Jose Manuel Santos Jaen, University of Murcia

SESSION: FR-RF Day and Time: Wednesday 30th May • 17:00-18:30

FRRF05

Chair: SIMONE ARESU

Room: N35

EARNINGS MANAGEMENT: MEASUREMENT AND Mismeasurement

Author: *ANDREI FILIP, ESSEC BUSINESS SCHOOL* EA = Empirical Archival
Co-Author: *Thomas Jeanjean, ESSEC Business School*
Sophie Marmousez, HEC Montreal

THE DETERRENT EFFECT OF ANTI-BRIBERY LAW ENFORCEMENT ON THE QUALITY OF EARNINGS

Author: OLIVIER GREUSARD, ESCP - EUROPE EA = Empirical Archival
Co-Author:

THE EFFECT OF BANK MONITORING ON THE DEMAND FOR EARNINGS QUALITY IN BOND CONTRACTS

Author: NORIO KITAGAWA, KOBE UNIVERSITY EA = Empirical Archival
Co-Author: Akinobu Shuto, The University of Tokyo
Naoki Futaesaku, Bank of Japan

EARNINGS MANAGEMENT IN THE AFTERMATH OF THE ZERO-EARNINGS DISCONTINUITY DISAPPEARANCE

Author: NASER MAKAREM, UNIVERSITY OF ABERDEEN EA = Empirical Archival
Co-Author: Naser Makarem,
Khaled Hussainey, University of Portsmouth
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OWNERSHIP STRUCTURE AND EARNINGS QUALITY IN PRIVATE FAMILY FIRMS

Author: TONNY STENHEIM, BI NORWEGIAN BUSINESS SCHOOL EA = Empirical Archival
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FRRF06

Chair: SANJAY BISSESSUR

Room: N33

ACCOUNTING CONSERVATISM AND DEBT COVENANT INTENSITY IN PRIVATE DEBT CONTRACTS

Author: JUANA ALEDO MARTINEZ, ESCP EUROPE (MADRID CAMPUS) EA = Empirical Archival
Co-Author: Diego Abellán Martínez, PwC
Juan Manuel García Lara, Universidad Carlos III de Madrid
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ACCOUNTING CONSERVATISM AND THE TIMING OF M&A

Author: CLAUDIA IMPERATORE, BOCCONI UNIVERSITY EA = Empirical Archival
Co-Author: Gabriel Pereira Pundrich, Bocconi University

THE EFFECT OF THE MANDATORY IFRS ADOPTION ON THE ASSOCIATION BETWEEN CONDITIONAL CONSERVATISM AND COST OF EQUITY CAPITAL IN EU

Author: CHUN YU MAK, UNIVERSITY OF BIRMINGHAM EA = Empirical Archival
Co-Author: Lifang Cao, Pingan Trust, China.

A COMPARISON OF CONSERVATISM IN BAD DEBT ESTIMATION: THE IMPACT OF DISCLOSURE REGULATION ON TRADE RECEIVABLES AND CONSUMER RECEIVABLES

Author: ATUL RAI, WICHITA STATE UNIVERSITY EA = Empirical Archival
Co-Author: Francis Ayers, university of oklahoma
Mathew Cobabe, Virginia Tech University

CONDITIONAL CONSERVATISM OF PRIVATE AND PUBLIC FIRMS UNDER IFRS: EVIDENCE FROM AUSTRALIA

Author: ARTHUR STENZEL, UNIVERSITY OF ST. GALLEN EA = Empirical Archival
Co-Author: Richard D. Morris, University of New South Wales

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FRRF07

Chair: JONG-SEO CHOI

Room: N34

IS ONE-DOLLAR SALARY OF CEOS A SIGNAL OF BENEVOLENCE? AN ANALYSIS BY ASSESSING ACCRUAL-BASED EARNINGS MANAGEMENT AND CORPORATE TAX AVOIDANCE ACTIVITIES

Author: MUKESH GARG, MONASH UNIVERSITY EA = Empirical Archival
Co-Author: Supardi Supardi, Monash University
Anthony Ng, Monash University

THE EFFECTS OF ENVIRONMENTAL PROTECTION ACTIVITIES ON CORPORATE TAX AVOIDANCE IN JAPAN

Author: HIROSHI OHNUMA, TOKYO UNIVERSITY OF SCIENCE EA = Empirical Archival
Co-Author: Yoshinori Shimada, Tokyo University of Science

PROFIT ALLOCATION IN LINE WITH REAL ACTIVITY? – EUROPEAN EVIDENCE IN LIGHT OF THE BEPS ACTION PLAN

Author: KATHARINA SCHULTE SASSE, MUENSTER UNIVERSITY EA = Empirical Archival
Co-Author: Christoph Watrin, Muenster University
Falko Weiß, Muenster University

REDUCING TAX BURDEN: WHATEVER IT COSTS. EVIDENCE FROM MULTINATIONAL ENTERPRISES

Author: CINTHIA VALLE RUIZ, CUNEF EA = Empirical Archival
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BOOK-TAX CONFORMITY, TAX AVOIDANCE AND IFRS ADOPTION: INTERNATIONAL EVIDENCE

Author: XU ZHANG, UNIVERSITY OF MACAU EA = Empirical Archival
Co-Author: Hongyan Sun, Macau University of Science and Technology

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FRRF08

Chair: ALBIAN ALBRAHIMI

Room: N35

IMPAIRMENT OR AMORTIZATION OF GOODWILL – THAT IS THE QUESTION. EVIDENCE FROM THE FIELD

Author: SILVIA FERRAMOSCA, UNIVERSITY OF PISA SU = Survey
Co-Author: Marco Allegrini, University of Pisa

A STUDY OF GOODWILL DISPOSALS

Author: ERLIND KVAAL, BI NORWEGIAN BUSINESS SCHOOL CF = Case/Field Study
Co-Author:

ACCOUNTING GOODWILL: NEW THEORY AND EMPIRICAL EVIDENCE

Author: PAULO ROBERTO B. LUSTOSA, UNIVERSIDADE DE BRASÍLIA EA = Empirical Archival
Co-Author:

ECONOMIC CONSEQUENCES OF THE ACCOUNTING FOR BUSINESS COMBINATIONS ON INFORMATION ASYMMETRY AND COST OF CAPITAL

Author: JULIA KATHARINA SCHMIDT, UNIVERSITY OF AUGSBURG EA = Empirical Archival
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Anne Wyatt, University of Queensland

SESSION: FR-RF Day and Time: Thursday 31st May • 11:00-12:30

FRRF09

Chair: PASCAL DUMONTIER

Room: N33

EXAMINING ENTREPRENEURS' KNOWLEDGE BASED VIEW OF THE FIRM: INFLUENCING FINANCIAL INFORMATION IN INNOVATIVE ACTIVITIES

Author: **MARITA BLOMKVIST, THE UNIVERSITY OF GOTHENBURG** EX = Experimental
Co-Author: *Jeaneth Johansson, Luleå University of Technology / Halmstad University*
Waymond Rodgers, University of Texas at El Paso / University of Hull, UK

REPORTING ON IPR PROTECTION ISSUES BY BIOPHARMACEUTICAL COMPANIES

Author: **JOANNA DYCZKOWSKA, WROCLAW UNIVERSITY OF ECONOMICS** CF = Case/Field Study
Co-Author: *Ricardo Luiz Sichel, Federal University of State of Rio de Janeiro (UNIRIO), Brazil*

IMPLYING A LONG-TERM FOCUS THROUGH TEXTUAL EMPHASIS OF INNOVATION

Author: **HEATHER LI, NANYANG TECHNOLOGICAL UNIVERSITY** EA = Empirical Archival
Co-Author: *Luminita Enache, Dartmouth College*
Hila Fogel-Yaari, Tulane University

A DIGITAL DIVIDE AND ITS DETERMINANTS: AN EXPLORATORY STUDY OF THE DIGITALIZATION OF FINNISH ACCOUNTING FIRMS

Author: **KATI MARITA PAJUNEN, LAPPEENRANTA UNIVERSITY OF TECHNOLOGY** SU = Survey
Co-Author: *Jani Saastamoinen, University of Eastern Finland*
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ASSESSING NON-FINANCIAL PERFORMANCE INDICATORS THROUGH BUSINESS MODEL: EVIDENCE FROM THE PHARMACEUTICAL INDUSTRY IN THE UK

Author: **LORENZO SIMONI, UNIVERSITY OF FLORENCE** EA = Empirical Archival
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Francesco Dainelli, University of Florence
Francesco Giunta, University of Florence

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FRRF10

Chair: **ALESSANDRO GHIO**

Room: **N34**

CORPORATE LOBBYING, IASB RESPONSIVENESS AND LEGITIMACY: A CASE STUDY ON THE LOBBYING FAILURE OF THE TELECOMMUNICATIONS INDUSTRY IN THE IFRS 15 REVENUE RECOGNITION PROJECT

Author: **ANNEKATRIN JENDRECK, EUROPEAN UNIVERSITY VIADRINA** CF = Case/Field Study
Co-Author: *Sonja Wüstemann, European University Viadrina*

COST-BENEFIT CONSIDERATIONS OF REPORTING FINANCIAL INFORMATION – A CONTENT ANALYSIS OF COMMENT LETTERS FOR FASB’S AND IASB’S JOINT REVENUE RECOGNITION PROJECT

Author: **PETER KRAM, FRIEDRICH-ALEXANDER-UNIVERSITÄT ERLANGEN-NÜRNBERG** EA = Empirical Archival
Co-Author: *Benedikt Kohl, Otto-Friedrich-University Bamberg*
Matthias Froschhammer,

LOBBYING ON THE INTERNATIONAL FINANCIAL REPORTING STANDARDS: EVIDENCE FROM IFRS 16 ON LEASE ACCOUNTING

Author: **ANDREA REY, FEDERICO II UNIVERSITY OF NAPLES** EA = Empirical Archival
Co-Author: *Roberto Maglio, FEDERICO II UNIVERSITY OF NAPLES*
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A STUDY ON THE PROBABILITY OF SUCCESS OF LOBBYING ON IFRS 15: ANALYSIS OF COALITIONS AMONG THE RESPONDENTS

Author: **MARCIA TAVARES, FEDERAL UNIVERSITY OF PERNAMBUCO** EA = Empirical Archival
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GUSTAVO SOUZA, UNIVERSIDADE FEDERAL DE PERNAMBUCO
LUIZ GIRÃO, UNIVERSIDADE FEDERAL DA PARAÍBA
RAIMUNDO RODRIGUES, UNIVERSIDADE FEDERAL DE PERNAMBUCO

PARTICIPATION AT IASB, AT EFRAG, OR BOTH? – LOBBYING CHOICES OF EUROPEAN CONSTITUENTS

Author: **KATHARINA WEISS, POTSDAM UNIVERSITY** CF = Case/Field Study
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SESSION: FR-RF Day and Time: Thursday 31st May • 11:00-12:30

FRRF11 *Chair:* **TIAGO GONÇALVES** *Room:* **N35**

SEGMENT DISCLOSURES AND ACCOUNTING ENFORCEMENT AND ANALYST DISAGREEMENT: EU EVIDENCE

Author: **AHMED ABOUD, UNIVERSITY OF PORTSMOUTH** EA = Empirical Archival
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THE COMPONENTS OF OTHER COMPREHENSIVE INCOME AND ANALYST BEHAVIOUR

Author: **TINA HUYNH, THE UNIVERSITY OF SYDNEY** EA = Empirical Archival
Co-Author: **Meishan Mai, The University of Sydney**
Neal Arthur, The University of Sydney

STAR ANALYST VOTING AND RECOMMENDATION BIAS

Author: **AN-PING LIN, SINGAPORE MANAGEMENT UNIVERSITY** EA = Empirical Archival
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Qiang Cheng, Singapore Management University
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IFRS INFORMATION OVERLOAD? EVIDENCE FROM ANALYST FOLLOWING AND ACCURACY IN SWITZERLAND

Author: **LOUIS MANGENEY, UNIVERSITY OF NEUCHÂTEL** EA = Empirical Archival
Co-Author:

THE STRATEGIC TIMING OF ANALYST FORECASTS

Author: **KERRY XIAO, THE HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY** EA = Empirical Archival
Co-Author:

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FRRF12 *Chair:* **RUBIN HAO** *Room:* **N35**

ASSET DISPOSAL AS A METHOD OF REAL EARNINGS MANAGEMENT: EVIDENCE FROM THE UK

Author: **RAY DONNELLY, UNIVERSITY COLLEGE CORK** EA = Empirical Archival
Co-Author: **Domenico Campa, International University of Monaco**

EARNINGS MANAGEMENT AND LABOUR DISMISSALS: A BALANCE BETWEEN POLITICAL COSTS AND ETHICS

Author: **ALESSANDRO GHIO, MONASH UNIVERSITY** EA = Empirical Archival
Co-Author: **Ionela Irina Andreicovici, ESSEC Business School**
Nava Cohen, ESSEC Business School
Silvia Ferramosca, University of Pisa

DOES ECONOMIC POLICY UNCERTAINTY MATTER FOR EARNINGS MANAGEMENT? EVIDENCE FROM THE UNITED STATES

Author: ANTONELLA RUSSO, UNIVERSITY OF GREENWICH EA = Empirical Archival
Co-Author: Lorenzo Neri, Birkbeck University of London
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DO FIRMS REALLY OVERPRODUCE TO MANAGE EARNINGS? A RE-EXAMINATION OF THE PRODUCTION COSTS PROXY

Author: WINGHEI SAO, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival
Co-Author: Zhaoyang Gu, The Chinese University of Hong Kong

DO CHINESE FIRMS SUBSTITUTE RELATED PARTY TRANSACTION ITEMS TO INFLATE EARNINGS BEFORE NEW EQUITY OFFERINGS?

Author: GREG SHAILER, THE AUSTRALIAN NATIONAL UNIVERSITY EA = Empirical Archival
Co-Author: Ben Hu, Bond University

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FRRF13

Chair: NATALYA KHIMICH

Room: N38

THE IMPLICATION OF UNRECOGNIZED INTANGIBLE ASSETS ON THE RELATION BETWEEN MARKET VALUATION AND DEBT VALUATION ADJUSTMENT

Author: CHANGLING CHEN, UNIVERSITY OF WATERLOO EA = Empirical Archival
Co-Author: Matthew Cedergren, University of Pennsylvania
Kai Chen, Wilfrid Laurier University

THE INFORMATIONAL ROLE OF CRA; IS IPO UNDERPERFORMANCE DUE TO EARNINGS MANAGEMENT OR MARKET TIMING?

Author: STAVRIANA HADJIGAVRIEL, CARLOS III UNIVERSITY, MADRID EA = Empirical Archival
Co-Author:

DO DEBT VALUATION ADJUSTMENTS REFLECT CHANGES IN CREDIT RISK?

Author: WEN LIN, LANCASTER UNIVERSITY, MANAGEMENT SCHOOL EA = Empirical Archival
Co-Author: Grzegorz Pawlina, Lancaster University
Argyro Panaretou, Lancaster University

EMBEDDED VALUE REPORTING QUALITY AND CREDIT RISK: EVIDENCE FROM LIFE INSURANCE COMPANIES

Author: YI JIE TSENG, FU JEN CATHOLIC UNIVERSITY EA = Empirical Archival
Co-Author: Tsung-Kang Chen, Fu Jen Catholic University

THE IMPLIED COSTS OF FIRM AND DEBT CAPITAL

Author: YINGLEI ZHANG, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival
Co-Author: Jack Bao, Federal Reserve Bank
Kewei Hou, the Ohio State University

SESSION: FR-RF Day and Time: Thursday 31st May • 14:00-15:30

FRRF14

Chair: STEVE LIN

Room: N39

HOW UNDERSTANDING THE CONCEPTUAL FRAMEWORK ASSISTS IN UNDERSTANDING THE ISSUES IN ITS CONSTRUCTION

Author: IAN DENNIS, OXFORD BROOKES UNIVERSITY CDIH = Conceptual Development/Interpretative/Historical

Co-Author:

REVENUE RECOGNITION ON THE SALE OF VIRTUAL GOODS AND THE NEW CHALLENGES OF THE GAME INDUSTRY

Author: *JAANA KETTUNEN, UNIVERSITY OF JYVASKYLA*

CF = Case/Field Study

Co-Author: *Kirsi-Mari Kallio, University of Turku, Pori unit
Jaakko Hovi,*

A POSITIVE ASPECT OF THE PERCENTAGE-OF-COMPLETION METHOD IN IT COMPANIES: EVIDENCE FROM JAPAN

Author: *TAKETOSHI MIHARA, HITOTSUBASHI UNIVERSITY*

EA = Empirical Archival

Co-Author:

THE RELATION BETWEEN MATCHING PATTERNS AND ASYMMETRIC EARNINGS TIMELINESS

Author: *WONSUN PAEK, SUNGKYUNKWAN UNIVERSITY*

EA = Empirical Archival

Co-Author: *DAVID FOLSOM, University of Texas at El Paso*

OTHER COMPREHENSIVE INCOME: WHAT WE KNOW AND THE PATH TO THE UNKNOWN?

Author: *PHILIPPE TOURON, UNIVERSITÉ PANTHÉON
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SU = Survey

Co-Author:

SESSION: FR-RF Day and Time: Thursday 31st May • 16:00-17:30

FRRF15

Chair: *JESSICA KIM-GINA*

Room: **N33**

THE FINANCIAL REPORTING OF CULTURAL, HERITAGE AND SCIENTIFIC COLLECTIONS: EVALUATING THE VALUATION PRACTICE OF AUSTRALIAN MUSEUMS DURING THE PERIOD 1996-2015

Author: *PAOLO FERRI, UNIVERSITY OF BOLOGNA*

CDIH = Conceptual
Development/Interpretative/Historical

Co-Author: *Shannon Sidaway, RMIT University
Garry Carnegie, RMIT University*

FAIR VALUE OF BIOLOGICAL ASSETS AND STOCK PRICE INFORMATIVENESS: EVIDENCE FROM IAS 41

Author: *SOPHIA H.T. LIU, NATIONAL TAIWAN UNIVERSITY*

EA = Empirical Archival

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

Sophia Liu, National Taiwan University

Heibatollah Sami, Lehigh University

TingHong Wan, National Taiwan University

MODEL-BASED FAIR VALUES FOR FINANCIAL INSTRUMENTS: RELEVANCE OR RELIABILITY? CONJOINT MEASUREMENT-BASED EVIDENCE

Author: *MARTIN SCHMIDT, ESCP - EUROPE BUSINESS SCHOOL
BERLIN*

EX = Experimental

Co-Author: *Stephanie Jana, ESCP Europe*

INVESTIGATING THE RELIABILITY OF FAIR VALUE INFORMATION: EVIDENCE FROM THE AUSTRALIAN AGRICULTURAL SECTOR

Author: *SUE WRIGHT, THE UNIVERSITY OF NEWCASTLE*

EA = Empirical Archival

Co-Author: *Li Yu He, Macquarie University*

Elaine Evans, Macquarie University

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FRRF16

Chair: *MARIYA NIKOLOVA IVANOVA*

Room: **N34**

PRESS RELEASE MANAGEMENT AROUND ACCELERATED SHARE REPURCHASES

Author: **KAI CHEN, WILFRID LAURIER UNIVERSITY** EA = Empirical Archival

Co-Author:

INTERNAL CONTROL QUALITY, DISCLOSURE AND COST OF EQUITY CAPITAL: THE CASE OF AN UNREGULATED MARKET

Author: **KHALED SAMAHA, THE AMERICAN UNIVERSITY IN CAIRO** EA = Empirical Archival

Co-Author: **Khaled Samaha, The American University in Cairo - Egypt**
Hichem Khelif, University of Mahdia - Tunisia
Mark Soliman, University of Southern California - USA

PLAY FOR TIME WHEN THE SHIP IS THREATENING TO SINK? VOLUNTARY DISCLOSURE CHOICES UNDER GOING CONCERN UNCERTAINTY

Author: **DANIEL SCHAUPP, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT** EA = Empirical Archival

Co-Author: **Hrishikesh Desai, University of Melbourne**

THE CRASH ALARM IS RINGING: THE PREDICTABILITY OF EARNINGS CONFERENCE CALL TONE FOR PRICE CRASH RISK

Author: **ZHIFANG ZHANG, UNIVERSITY OF ESSEX** EA = Empirical Archival

Co-Author: **Xi Fu, University of Liverpool Management School**
Xiaoxi Wu, Lancaster University Management School

CONDITIONAL MANAGEMENT EARNINGS FORECAST MANDATES AND CORPORATE INFORMATION ENVIRONMENT

Author: **ZHENGHANG NATHAN ZHU, THE AUSTRALIAN NATIONAL UNIVERSITY** EA = Empirical Archival

Co-Author: **Kun Tracy Wang, THE AUSTRALIAN NATIONAL UNIVERSITY**
Mark Wilson, THE AUSTRALIAN NATIONAL UNIVERSITY

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FRRF17

Chair: **YUPING JIA**

Room: **N35**

U.S. COMMENT LETTER WRITING TO THE IASB DURING ITS FIRST DECADE: DID IT FORETELL THE FUTURE?

Author: **ROBERT K. LARSON, UNIVERSITY OF CINCINNATI** EA = Empirical Archival

Co-Author: **Mark Myring, Ball State University**

POSITION, STRATEGY AND EFFECTIVENESS IN THE LEASE STANDARD-SETTING PROCESS: SPECIAL ATTENTION TO THE BIG FOUR AUDIT FIRMS

Author: **LUCÍA MELLADO-BERMEJO, UNIVERSIDAD NACIONAL DE EDUCACION A DISTANCIA** EA = Empirical Archival

Co-Author: **Laura Parte, Universidad Nacional de Educación a Distancia (UNED)**

NON-ADOPTION OF THE IFRS FOR SMES IN AUSTRALIA: A CASE STUDY OF IDEOLOGICAL INFLUENCES ON THE STANDARD SETTING DEBATE

Author: **RONITA RAM, HENLEY BUSINESS SCHOOL AT THE UNIVERSITY OF READING** CF = Case/Field Study

Co-Author: **Sidney Gray, University of Sydney Business School**

A CRITICAL LOOK AHEAD – THE (LIMITED) USEFULNESS OF CRITICAL ACCOUNTING POLICIES FOR THE IDENTIFICATION OF MEASUREMENT UNCERTAINTIES

Author: **HENDRIK RUPERTUS, BAYREUTH UNIVERSITY** EA = Empirical Archival

Co-Author: **Marcus Bravidor, Heinrich Heine University Düsseldorf**

THEORY COMPLEMENTARITY, REGULATORY MONITORING AND UNIVERSITY FINANCIAL REPORTING QUALITY

Author: **LEI TAO, PORTSMOUTH UNIVERSITY / PORTSMOUTH** EA = Empirical Archival

BUSINESS SCHOOL

Co-Author: *Margaret Greenwood, University of Bath*

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FRRF18

Chair: TONNY STENHEIM

Room: N34

MANDATORY IFRS ADOPTION AND COMPLEX INFORMATIVENESS OF ANNUAL REPORTS: FINANCIAL WORDS AND FINANCIAL JARGON

Author: *EKAETE EFRETUEI, NEWCASTLE UNIVERSITY*

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Co-Author:

THE IMPACT OF IFRS 16 IN THE EU: AN ESTIMATE WITH MONTE CARLO SIMULATIONS

Author: *BEGOÑA GINER, UNIVERSITY OF VALENCIA*

EA = Empirical Archival

Co-Author: *Paloma Merello, University of Valencia*
Francisca Pardo, University of Valencia

THE ROLE OF ACCOUNTING IN SOLVING AGENCY CONFLICTS WITHIN CORPORATE GROUPS: EVIDENCE FROM VOLUNTARY IFRS ADOPTION IN THE UK

Author: *FANI KALOGIROU, UNIVERSITY OF EXETER*

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Co-Author: *Paul André, HEC Lausanne*

DOES THE INFORMATION CONTENT OF INTERIM EARNINGS ANNOUNCEMENTS INCREASE FROM INTRODUCING IFRS?

Author: *JOACHIM LANDSTRÖM, UPPSALA UNIVERSITY*

EA = Empirical Archival

Co-Author: *Qishen Yang, Uppsala University*

THE QUALITY AND MARKET PRICING OF NONRECURRING ITEMS AFTER THE IFRS ADOPTION

Author: *NEERAV NAGAR, INDIAN INSTITUTE OF MANAGEMENT - IIMA*

EA = Empirical Archival

Co-Author: *Nishant Agarwal, Indian School of Business*

SESSION: FR-RF Day and Time: Friday 1st June • 09:00-10:30

FRRF19

Chair: AHMED ABOUD

Room: N35

NON-IFRS EARNINGS: TO BE OR NOT TO BE A DISCLOSING FIRM?

Author: *THOMAS JEANJEAN, ESSEC BUSINESS SCHOOL*

EA = Empirical Archival

Co-Author: *Isabelle Martinez, University of Toulouse 3*
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PREDICTING OPERATING CASH FLOWS AND EARNINGS USING THE DIRECT METHOD COMPARED TO THE INDIRECT METHOD STATEMENT OF CASH FLOWS

Author: *RICHARD KENT, QUEENSLAND UNIVERSITY OF TECHNOLOGY*

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STATIONARY CONTRACT AND TIMELINESS OF ACCOUNTING INFORMATION

Author: *YUTARO MURAKAMI, KEIO UNIVERSITY*

EX = Experimental

Co-Author: *Kazunori Miwa, Kobe University*
Atsushi Shiiba, Osaka University
Satoshi Taguchi, Doshisha University

WHAT CAN WE LEARN FROM AGGREGATE DIFFERENCES IN REPORTING PROPERTIES? - THE ROLE OF THE MACRO-LEVEL INVENTORY VALUATION ADJUSTMENT FOR PREDICTING GAAP OUTCOMES

Author: *DIRK STAUDER, LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH*

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Co-Author:

MARKET AMBIGUITY AND INDIVIDUAL INVESTOR INFORMATION DEMAND

Author: *JOYCE VAN DER LAAN SMITH, UNIVERSITY OF RICHMOND* EA = Empirical Archival

Co-Author: *Rajib Hassan, University of Houston*
Abdullah Kumas, University of Richmond

SESSION: FR-RF Day and Time: Friday 1st June • 11:00-12:30

FRRF20

Chair: RAY DONNELLY

Room: N33

THE ROLE OF COUNTRY-SPECIFIC FACTORS AND ADOPTION OF GLOBAL BUSINESS LANGUAGE

Author: *ELINA HAAPAMÄKI, UNIVERSITY OF VAASA* EA = Empirical Archival

Co-Author:

IFRS HARMONIZATION AND CROSS-COUNTRY M&A PERFORMANCE

Author: *EUNYOUNG LEE, KOREA UNIVERSITY BUSINESS SCHOOL* EA = Empirical Archival

Co-Author: *Sam Han, Korea University*
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MULTINATIONAL CORPORATIONS, CROSS-LISTING AND ACCOUNTING QUALITY

Author: *MICHEL MAGNAN, CONCORDIA UNIVERSITY* EA = Empirical Archival

Co-Author: *Tiemi (Sarah) Li, University of Ottawa*
Yaqi Shi, Western University

THE RELATION BETWEEN THE ACCRUAL AND POST-EARNINGS ANNOUNCEMENT DRIFT ANOMALIES IN EUROPE

Author: *JONAS OLLI SPOHR, ABO AKADEMI UNIVERSITY* EA = Empirical Archival

Co-Author:

IFRS AND NON-ENGLISH SPEAKING USERS. SOUTH KOREAN AND BALTO-SLAVIC CASE

Author: *ANNA VYSOTSKAYA, SOUTHERN FEDERAL UNIVERSITY* CDIH = Conceptual Development/Interpretative/Historical

Co-Author:

SESSION: FR-RF Day and Time: Friday 1st June • 11:00-12:30

FRRF21

Chair: MARITA BLOMKVIST

Room: N34

A TWO-STAGE MODEL OF DECISION-MAKING OVER FINANCIAL REPORTING REGIMES AND TECHNIQUES IN THE UK: THEORETICAL ANALYSIS SUPPORTED BY ILLUSTRATIVE CASE STUDIES

Author: *YU-LIN HSU, UNIVERSITY OF STRATHCLYDE, STRATHCLYDE BUSINESS SCHOOL* CF = Case/Field Study

Co-Author: *Gavin Reid, Dundee Business School, Abertay University*

IS STOCK OPTIONS BACKDATING AN UNINTENDED CONSEQUENCE OF NON-STOCK OPTIONS EXPENSING?: HISTORICAL EVIDENCE

Author: *WEI CHERN KOH, SINGAPORE UNIVERSITY OF SOCIAL SCIENCES* EA = Empirical Archival

Co-Author:

PRODUCT DURABILITY AND CORPORATE POLICIES

Author: *KYEONG HUN LEE, NHH NORWEGIAN SCHOOL OF ECONOMICS* EA = Empirical Archival

Co-Author: *David Mauer, University of North Carolina at Charlotte*

PENSION BUY-INS AND BUY-OUTS AND PENSION ACCOUNTING ASSUMPTIONS

Author: ZEZENG LI, HUDDERSFIELD UNIVERSITY / BUSINESS SCHOOL EA = Empirical Archival

Co-Author:

ACCOUNTING RESEARCH AND FAMILY BUSINESS

Author: AMIN SOHEILI, JÖNKÖPING UNIVERSITY, JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL EA = Empirical Archival

Co-Author:

SESSION: FR-RF Day and Time: Friday 1st June • 14:00-15:30

FRRF22

Chair: CAMELIA VASILESCU

Room: N34

QUALITY AND DETERMINANTS OF JUDGEMENT AND ESTIMATION UNCERTAINTY DISCLOSURES: EMPIRICAL EVIDENCE FROM GERMANY

Author: JULIANE BEER, DRESDEN UNIVERSITY OF TECHNOLOGY EA = Empirical Archival

Co-Author:

THE VALUE RELEVANCE OF SEGMENT ACCOUNTING DATA TO PRIVATE EQUITY INVESTORS WHEN SELECTING TARGET ACQUISITIONS: AN AUSTRALIAN ANALYSIS

Author: JACQUELINE BIRT, UNIVERSITY OF WESTERN AUSTRALIA EA = Empirical Archival

Co-Author: Michael Kend, RMIT University
Mahesh Joshi, RMIT University
Maryam Safari, RMIT University

THE IMPACT OF VALUE REPORTING ON FIRM VALUE: INVESTIGATING SWITZERLAND'S SPI-LISTED COMPANIES

Author: PHILIPP HENRIZI, LUCERNE UNIVERSITY OF APPLIED SCIENCES EA = Empirical Archival

Co-Author: Men Candrian, LUCERNE UNIVERSITY OF APPLIED SCIENCES

AUDITING MANDATORY NON-FINANCIAL INFORMATION: THE ASSOCIATION BETWEEN DISCLOSURE AND AUDIT FIRM - PARTNER CHARACTERISTICS

Author: ANTTI MIIHKINEN, AALTO UNIVERSITY SCHOOL OF BUSINESS EA = Empirical Archival

Co-Author: Saverio Bozzolan, Luiss University

VISIBILITY AND DECOMMISSIONING DISCLOSURE QUALITY IN EUROPE

Author: NIUOSHA SAMANI, THE UNIVERSITY OF GOTHENBURG EA = Empirical Archival

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FRRF23

Chair: BARBARA SEITZ

Room: N35

NON-GAAP EARNINGS DISCLOSURES ON THE FACE OF THE INCOME STATEMENT BY UK FIRMS: THE EFFECT ON MARKET LIQUIDITY

Author: NIKOLAOS FLOROPOULOS, UNIVERSITY OF CYPRUS EA = Empirical Archival

Co-Author: ANDREAS CHARITOU, UNIVERSITY OF CYPRUS
IRENE KARAMANOU, UNIVERSITY OF CYPRUS
GEORGE LOIZIDES, UNIVERSITY OF CYPRUS

MARKET UNCERTAINTY OF FUTURE FIRM VALUE: THE IMPACT OF CONTINGENCY DISCLOSURES ON IMPLIED VOLATILITY

Author: **HSIN-YI HUANG, FENG CHIA UNIVERSITY** EA = Empirical Archival
Co-Author: Taychang Wang, National Taiwan University
Chiawen Liu, National Taiwan University

STRATEGIC TRADING AT THE PREOPENING AFTER EARNINGS ANNOUNCEMENTS

Author: **SHAI LEVI, TEL AVIV UNIVERSITY** EA = Empirical Archival
Co-Author: Xiao-Jun Zhang, UC Berkeley

META-ANALYSIS OF THE IMPACT OF IFRS ADOPTION ON FINANCIAL REPORTING COMPARABILITY, MARKET LIQUIDITY, AND COST OF CAPITAL

Author: **TONY VAN ZIJL, VICTORIA UNIVERSITY OF WELLINGTON** EA = Empirical Archival
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FRRF24

Chair: CLAUDIA IMPERATORE

Room: N36

THE SEC AS A CONSTRAINED AGENCY AND THE RELIABILITY OF AAERS AS AN ACCOUNTING FRAUD DATABASE

Author: **JAE HWAN AHN, WARWICK UNIVERSITY BUSINESS SCHOOL** EA = Empirical Archival
Co-Author:

AUDITOR SUPPLY CHAIN SPECIALIZATION AND FINANCIAL REPORTING TIMELINESS

Author: **YU-CHUN LIN, SHIH HSIN UNIVERSITY** EA = Empirical Archival
Co-Author:

CONVEX EQUITY INCENTIVE AND ACCOUNTING COMPARABILITY

Author: **HAWFENG SHYU, SUN YAT-SEN UNIVERSITY** EA = Empirical Archival
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SOCIAL COMPARISON AND CHANGES IN FIRMS' SG&A RATIO

Author: **TOM VAN CANEGHEM, KU LEUVEN** EA = Empirical Archival
Co-Author: Walter Aerts, Universiteit Antwerpen
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HEDGE ACCOUNTING AND INVESTORS' VIEW OF FX RISK

Author: **LI WANG, UNIVERSITY OF AKRON** EA = Empirical Archival
Co-Author: Stephen Makar, University of Wisconsin Oshkosh

SESSION: GV-PS Day and Time: Wednesday 30th May • 15:00-16:30

GVPS01

Chair: SVEN-OLOF COLLIN

Room: N19

DOES COMPLIANCE WITH A CORPORATE GOVERNANCE CODE AFFECT THE SURVIVAL OF FIRMS DURING A FINANCIAL CRISIS?

Author: **SARDAR AHMAD, UNIVERSITY OF LIVERPOOL** EA = Empirical Archival
Co-Author: Saeed Akbar, University of Hull
Devendra Kodwani, The Open University
Subhan Ullah, The University of Hull
Sanjukta Brahma, Glasgow Caledonian University

IS IT WORTH HAVING THE SOPRANOS ON BOARD? CORPORATE GOVERNANCE POLLUTION AND ORGANIZED CRIME IN ITALY

Author: **PIETRO ANDREA BIANCHI, UNIVERSITY OF MIAMI** EA = Empirical Archival

Co-Author: ANTONIO MARRA, BOCCONI UNIVERSITY
DONATO MASCIANDARO, BOCCONI UNIVERSITY
NICOLA PECCHIARI, BOCCONI UNIVERSITY

WHERE DO INVESTOR RELATIONS MATTER THE MOST? EVIDENCE FROM GERMANY AND THE U.K.

Author: FRANCOIS BROCHET, BOSTON UNIVERSITY EA = Empirical Archival
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Peter Limbach, Universitat zu Köln

SESSION: GV-PS Day and Time: Wednesday 30th May • 15:00-16:30

GVPS02 Chair: RUCSANDRA MOLDOVAN Room: N20

DOES TEAM MATTER? TEAM EFFECTS OF CREDIT RATING ANALYSTS ON CREDIT RATINGS

Author: VINCENT CHEN, NATIONAL CHENGCHI UNIVERSITY EA = Empirical Archival
Co-Author: Sumit Agarwal, Georgetown University
Xuejio Liu, University of International Business and Economics
Weina Zhang, National University of Singapore

HOW DOES FINANCIAL REPORTING QUALITY RELATE TO SELF-REGULATORY ENFORCEMENT? AN EXAMINATION OF THE ROLE OF STOCK EXCHANGE

Author: YU-HSUAN CHUNG, TUNGHAI UNIVERSITY EA = Empirical Archival
Co-Author: Yu-Hsuan Chung, Department of Accounting, Tunghai University
An-An Chiu, Department of International Trade, Feng Chia University
Shaio Yan Huang, Department of Accounting and Information Technology, National Chung Cheng University

SHORT SELLING AND POLITICALLY MOTIVATED NEGATIVE INFORMATION HOARDING

Author: XIAOHU DENG, UNIVERSITY OF TASMANIA EA = Empirical Archival
Co-Author: Xiaohong, Christine Jiang, University of Memphis
Danqing Young, The Chinese University of Hong Kong

SESSION: GV-PS Day and Time: Wednesday 30th May • 17:00-18:30

GVPS03 Chair: MINNA MARTIKAINEN Room: N20

LABOR UNION AND REAL EARNINGS MANAGEMENT

Author: HONGMIN CHUN, CHUNGBUK NATIONAL UNIVERSITY EA = Empirical Archival
Co-Author: Hyuk Shawn, Keimyung University
Sangyi Shin, Chungbuk National University

SIGNALING VALUE OF CEO'S EXTERNAL DIRECTORSHIPS

Author: WENHONG DING, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival
Co-Author: Yong Yang, the Chinese University of Hong Kong

DOES CO-OPTION AFFECT MERGER AND ACQUISITION OUTCOMES FOR BIDDING FIRMS?

Author: SAMIR GHANNAM, UNIVERSITY OF TECHNOLOGY SYDNEY EA = Empirical Archival
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Samir Ghannam, University of Technology Sydney
Davina Jeganathan, University of Technology Sydney

SESSION: GV-PS Day and Time: Thursday 31st May • 09:00-10:30

GVPS04

Chair: SUE WRIGHT

Room: N20

MANAGERIAL POWER AND CEO PAY

Author: ROBERT GOEX, UNIVERSITY OF ZURICH

AM =
Analytical/Modelling

Co-Author: Thomas Hemmer, Rice University

CONTAGION EFFECT OF COMPENSATION REGULATION: EVIDENCE FROM CHINA

Author: NA GONG, SHANGHAI LIXIN UNIVERSITY OF
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EA = Empirical Archival

Co-Author: Jun Shao, Shanghai Lixin University of Accounting and Finance

Haiyan Zhou, University of Texas Rio Grande Valley

Junzi Zhang, Cass Business School

**DEBT OR EQUITY BASED PAY? THE INCENTIVE ALIGNMENT QUALITIES OF DEBT
RELATIVE TO EQUITY FOR MULTIPLE STAKEHOLDERS**

Author: ENCARNA GUILLAMON SAORIN, CARLOS III
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EA = Empirical Archival

Co-Author: Belen Blanco, University of Adelaide

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Andres Guiral, Yonsei University

Geoffrey Martin, University of Melbourne

Josep Tribo, University Carlos III de Madrid

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GVPS05

Chair: TIFFANY THNG

Room: N21

**BOARD GENDER DIVERSITY AND BIODIVERSITY: DO THE GRI FRAMEWORK AND
THE BIODIVERSITY STRATEGIC PLAN (2011-2020) MATTER?**

Author: FAIZUL HAQUE, HERIOT-WATT UNIVERSITY DUBAI
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EA = Empirical Archival

Co-Author: Michael Jones, Bristol University

INFORMATION SHOCKS AND CORPORATE CASH POLICIES

Author: YUAN HUANG, THE HONG KONG POLYTECHNIC
UNIVERSITY

EA = Empirical Archival

Co-Author: CS Agnes CHENG, Hong Kong Polytechnic University

Xiao LI, Central University of Economics and Finance

**SHAREHOLDER LITIGATION AND INSIDER TRADING: EVIDENCE FROM DERIVATIVE
LAWSUITS**

Author: SUMI JUNG, THE CHINESE UNIVERSITY OF HONG
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EA = Empirical Archival

Co-Author: Jonathan Nam, Hong Kong Polytechnic University

Susan Shu, Boston College

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GVPS06

Chair: EDWARD SUL

Room: N20

CEO-EXECUTIVE CONNECTIONS AND FORCED TURNOVER OF NON-CEO EXECUTIVES

Author: SO YEAN KWACK, CITY UNIVERSITY OF HONG KONG

EA = Empirical Archival

Co-Author: Steven Balsam, Temple University

EXECUTIVE PENSIONS AND DEBT RESTRUCTURING CHOICE: IMPLICATIONS OF THE BANKRUPTCY ABUSE PREVENTION AND CONSUMER PROTECTION ACT OF 2005

Author: **BYUNGJIN KWAK, KOREA ADVANCED INSTITUTE OF SCIENCE AND TECHNOLOGY** EA = Empirical Archival

Co-Author: *Byungjin Kwak, Korea Advanced Institute of Science and Technology*
Gerald Lobo, University of Houston
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PROTECTING THE GIANT PANDAS: NEWSPAPER CENSORSHIP OF NEGATIVE NEWS

Author: **YI LI, HUNAN UNIVERSITY** EA = Empirical Archival

Co-Author: *Ole-Kristian Hope, University of Toronto*
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SESSION: GV-PS Day and Time: Thursday 31st May • 14:00-15:30

GVPS07

Chair: NIUSHA SAMANI

Room: N20

THE PAY-FOR-PERFORMANCE SENSITIVITY AND CD&A READABILITY BEFORE AND AFTER SAY-ON-PAY REGULATIONS

Author: **CHIH-HSIEN LIAO, NATIONAL TAIWAN UNIVERSITY** EA = Empirical Archival

Co-Author: *Shu-Ling Wu, National Taiwan University*

EXECUTIVE COMPENSATION AND TOURNAMENT INCENTIVES AROUND US IPOs

Author: **GEORGIOS LOUKOPOULOS, BATH UNIVERSITY** EA = Empirical Archival

Co-Author: *Dimitrios Gounopoulos, University of Bath*
Georgios Loukopoulos, University of Bath

ENTRENCHMENT THROUGH CORPORATE SOCIAL RESPONSIBILITY: EVIDENCE FROM CEO NETWORK CENTRALITY

Author: **MOHAMAD MAZBOUDI, AMERICAN UNIVERSITY OF BEIRUT** EA = Empirical Archival

Co-Author: *Salim Chahine, American University of Beirut*
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Iftekhar Hasan, Fordham University

SESSION: GV-PS Day and Time: Thursday 31st May • 16:00-17:30

GVPS08

Chair: RAHAT MUNIR

Room: N19

BALANCE SHEET STRENGTH AND INVESTMENT STRATEGIES IN THE OIL AND GAS INDUSTRY

Author: **YAN MA, UNIVERSITY OF CALGARY** EA = Empirical Archival

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Han-Up Park, University of Saskatchewan

BOARD CHARACTERISTICS AND DISCLOSURE TONE

Author: **MINNA MARTIKAINEN, HANKEN SCHOOL OF ECONOMICS** EA = Empirical Archival

Co-Author: *Antti Miihkinen, Aalto University*
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ACCOUNTING CONSERVATISM AND BANKING EXPERTISE OF BOARDS OF DIRECTORS

Author: **TRI TRI NGUYEN, UNIVERSITY OF EAST LONDON** EA = Empirical Archival

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SESSION: GV-PS Day and Time: Thursday 31st May • 16:00-17:30

GVPS09

Chair: REGGY HOOGHIEMSTRA

Room: N20

WHAT REALLY MATTERS IN CEO SUCCESSION? EVIDENCE FROM SUDDEN CEO DEATHS

Author: ALEXANDER MERZ, GOETTINGEN UNIVERSITY

EA = Empirical Archival

Co-Author: Felix Weidemann, Cologne University

CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE: THE EFFECT OF KNOWLEDGE AND EXPERIENTIAL DIVERSITY ON BOARDS

Author: M CAMINO RAMON-LLORENS, POLYTECHNIC UNIVERSITY OF CARTAGENA

EA = Empirical Archival

Co-Author: Emma Garcia-Meca, Technical University of Cartagena
Maria Consuelo Pucheta-Martínez, Universidad Jaume I

DIRECTOR COMPENSATION AND RELATED PARTY TRANSACTIONS

Author: SASAN SAIY, UNIVERSITY OF WATERLOO

EA = Empirical Archival

Co-Author: Ole-Kristian Hope, Rotman School of Management, University of Toronto
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SESSION: GV-PS Day and Time: Friday 1st June • 09:00-10:30

GVPS10

Chair: PAULO ROBERTO B. LUSTOSA

Room: N20

EXTENDING THE CORPORATE GOVERNANCE MOSAIC: MANAGERIAL OWNERSHIP, AUDIT COMMITTEES AND NON-AUDIT SERVICES

Author: YUAN SHAN, UNIVERSITY OF WESTERN AUSTRALIA

EA = Empirical Archival

Co-Author: Indrit Troshani, The University of Adelaide
Janice Loftus, The University of Adelaide

ACTIVIST DIRECTORS: DETERMINANTS AND CONSEQUENCES

Author: SA-PYUNG SEAN SHIN, SINGAPORE MANAGEMENT UNIVERSITY

EA = Empirical Archival

Co-Author: Ian Gow, University of Melbourne
Suraj Srinivasan, Harvard Business School

GOVERNANCE AND OWNERSHIP-RELATED FACTORS OF AUDIT COMMITTEE FORMATION: THE CASE OF POLAND

Author: KAROLINA SKORULSKA, KOZMINSKI UNIVERSITY

EA = Empirical Archival

Co-Author: Dorota Dobija, Kozminski University
Katarzyna Piotrowska, Kozminski University
Grygorii Kravchenko, Kozminski University

SESSION: GV-PS Day and Time: Friday 1st June • 09:00-10:30

GVPS11

Chair: NICO LEHMANN

Room: N21

SUPPLIER UNIONIZATION: IMPLICATIONS FOR FIRM PERFORMANCE AND CUSTOMER CONCENTRATION

Author: SHAIENDRA PANDIT, UNIVERSITY OF ILLINOIS AT CHICAGO

EA = Empirical Archival

Co-Author: Gary Chen, University of Illinois at Chicago
Scott Judd, University of Illinois at Chicago

CONCENTRATED OWNERSHIP AND COST OF DEBT: THE ROLE OF FINANCIAL INTERLOCKS

Author: VALERIA VOLPENTESTA, UNIVERSITY OF LAUSANNE EA = Empirical Archival
Co-Author: Paul André, University of Lausanne
Serena Morricone, University of Lausanne

THE VALUE OF POLITICALLY CONNECTED DIRECTOR: A NATURAL EXPERIMENT IN CHINA

Author: KAREN YUMIN ZHANG, MONASH UNIVERSITY EA = Empirical Archival
Co-Author: Cameron Truong, Monash University

SESSION: GV-PS Day and Time: Friday 1st June • 11:00-12:30

GVPS12 Chair: EMAD ELKHASHEN Room: N20

FOREIGN INSTITUTIONAL OWNERSHIP AND CORPORATE TAX PLANNING

Author: GEORGIOS VOULGARIS, THE UNIVERSITY OF WARWICK EA = Empirical Archival
Co-Author: April Klein, New York University and Warwick Business School
Simone Traini, University of Warwick

THE EFFECTS OF COMPENSATION STRUCTURE AND ACCOUNTABILITY ON RESOURCE ALLOCATION DECISION IN WHISTLEBLOWING INVESTIGATION

Author: XINNING XIAO, MONASH UNIVERSITY EX = Experimental
Co-Author: Steve Kaplan, Arizona State University
Gladys Lee, The University of Melbourne

SESSION: GV-PS Day and Time: Friday 1st June • 14:00-15:30

GVPS13 Chair: SVEN-OLOF COLLIN Room: N19

DO VC-BACKED IPOs MANAGE TONE?

Author: TIFFANY THNG, HENLEY BUSINESS SCHOOL AT THE UNIVERSITY OF READING EA = Empirical Archival
Co-Author:

AUDIT COMMITTEE MEMBERS' PROFESSIONAL SKEPTICISM AND QUESTIONING BEHAVIOR

Author: ANDREW TROTMAN, NORTHEASTERN UNIVERSITY CF = Case/Field Study
Co-Author: Yoon Ju Kang, University of Massachusetts, Amherst

SESSION: GV-PS Day and Time: Friday 1st June • 14:00-15:30

GVPS14 Chair: MARCO FASAN Room: N20

TAKEOVER THREATS, JOB SECURITY CONCERNS, AND EARNINGS MANAGEMENT

Author: EDWARD SUL, GEORGE WASHINGTON UNIVERSITY EA = Empirical Archival
Co-Author: Edward Sul, George Washington University

BOARD-MEMBERS' LEGAL INFRACTIONS AND THE AGENCY COST OF DEBT: EVIDENCE FROM SMALL BUSINESS BANKRUPTCIES

Author: STEFAN SUNDGREN, UMEA UNIVERSITY, UMEA SCHOOL OF BUSINESS AND ECONOMICS EA = Empirical Archival
Co-Author: Irina Alexeyeva, Umea University, USBE

DOES THE DISCLOSURE OF THE OUTCOME OF DIRECTOR ELECTIONS PROVIDE NEW INFORMATION TO THE MARKET?

Author: PAUL TANYI, UNIVERSITY OF NORTH CAROLINA - CHARLOTTE EA = Empirical Archival
Co-Author: David Smith, University of Nebraska - Lincoln
Xiaoyang Cheng, University of Nebraska - Omaha

SESSION: **GV-PSD** Day and Time: **Wednesday 30th May • 17:00-18:30**

GVPSD01

Chair: YUANTO KUSNADI

Room: **N21**

EXPROPRIATOR OR MONITOR? THE ROLE OF FOREIGN INSTITUTIONAL INVESTORS IN DEBT CONTRACTING

Discussant: YUANTO KUSNADI

Author: XI LI, LSE, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE

EA = Empirical Archival

Co-Author: Yun Lou, Singapore Management University

BANKERS ON BOARDS OF DIRECTORS AND CEO INSIDE DEBT

Discussant: EDWARD SUL

Author: MARIANO PABLO SCAPIN, UNIVERSITY OF BRISTOL

EA = Empirical Archival

Co-Author: Piotr Korzak, University of Bristol
Trang Nguyen, University of Bristol

SESSION: **GV-PSD** Day and Time: **Thursday 31st May • 09:00-10:30**

GVPSD02

Chair: MOHAMAD MAZBOUDI

Room: **N22**

REGULATORY SPILLOVERS IN COMMON MORTGAGE MARKETS

Discussant: FRANCOIS BROCHET

Author: DUC DUY NGUYEN, UNIVERSITY OF ST ANDREWS

EA = Empirical Archival

Co-Author: Ivan Lim, University of Leeds
Linh Nguyen, University of St Andrews

THE ECONOMIC CONSEQUENCES OF CRIMINAL FIRMS

Discussant: FRANCOIS BROCHET

Author: MICHELE FABRIZI, UNIVERSITY OF PADUA

EA = Empirical Archival

Co-Author: Antonio Parbonetti, University of Padova
Patrizia Malaspina, University of Padova

SESSION: **GV-PSD** Day and Time: **Thursday 31st May • 11:00-12:30**

GVPSD03

Chair: MICHEL MAGNAN

Room: **N21**

IFRS ADOPTION AND LITIGATION RISK: EVIDENCE FROM DIRECTORS' AND OFFICERS' LIABILITY INSURANCE

Discussant: YUANTO KUSNADI

Author: DAPHNE HART, LSE, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE

EA = Empirical Archival

Co-Author: Brian Burnett, Biola University
Patrick Paige, University of Washington

CROSS-COUNTRY DIFFERENCES IN THE EFFECT OF POLITICAL CONNECTIONS ON STOCK PRICE INFORMATIVENESS

Discussant: THOMAS KEUSCH

Author: YUANTO KUSNADI, SINGAPORE MANAGEMENT UNIVERSITY

EA = Empirical Archival

Co-Author: Bin Srinidhi, University of Texas at Arlington

SESSION: **GV-PSD** Day and Time: **Thursday 31st May • 14:00-15:30**

GVPSD04

Chair: GRZEGORZ TROJANOWSKI

Room: **N21**

DOES EMPLOYEE OWNERSHIP REDUCE STRIKE RISK? EVIDENCE FROM U.S. UNION ELECTIONS

Discussant: ETHAN ROUEN

Author: XIANGLONG CHEN, THE UNIVERSITY OF MANCHESTER

EA = Empirical Archival

Co-Author: Xianglong Chen, THE UNIVERSITY OF MANCHESTER

Edward Lee, THE UNIVERSITY OF MANCHESTER

Konstantinos Stathopoulos, THE UNIVERSITY OF MANCHESTER

SOCIAL CAPITAL AND SHAREHOLDER ACTIVISM: EVIDENCE FROM SHAREHOLDER GOVERNANCE PROPOSALS

Discussant: SAMIR GHANNAM

Author: VALENTIN DIMITROV, RUTGERS UNIVERSITY

EA = Empirical Archival

Co-Author: Feng Gao, Rutgers University

SESSION: GV-PSD Day and Time: Thursday 31st May • 16:00-17:30

GVPSD05

Chair: DAPHNE HART

Room: N21

THE GOVERNANCE ROLE OF LABOR UNIONS IN IMPROVING CORPORATE INVESTMENT EFFICIENCY

Discussant: DANIELE MACCIOCCHI

Author: YONG-CHUL SHIN, UNIVERSITY OF MASSACHUSETTS BOSTON

EA = Empirical Archival

Co-Author: SURJIT TINAIKAR, UNIVERSITY OF MASSACHUSETTS BOSTON

YU ZHANG, UNIVERSITY OF HOUSTON

SEC ENFORCEMENT AND CORPORATE RELOCATIONS

Discussant: DANIELE MACCIOCCHI

Author: SERENA WU, QUEEN'S UNIVERSITY

EA = Empirical Archival

Co-Author: Paul Calluzzo, Queen's University

Wei Wang, Queen's University

SESSION: GV-PSD Day and Time: Friday 1st June • 09:00-10:30

GVPSD06

Chair: GARY TIAN

Room: N22

CEOS' OUTSIDE OPPORTUNITIES AND RELATIVE PERFORMANCE EVALUATION: EVIDENCE FROM A NATURAL EXPERIMENT

Discussant: ANDREW MCMARTIN

Author: KE NA, THE UNIVERSITY OF HONG KONG

EA = Empirical Archival

Co-Author:

IS THERE A GOVERNANCE FAILURE IN AUSTRALIAN GOVERNMENT BUSINESS ENTERPRISES? EVIDENCE FROM THEIR CHIEF EXECUTIVE OFFICER COMPENSATION.

Discussant: MATHIJS VAN PETEGHEM

Author: GREGORY PAZMANDY, UNIVERSITY OF TECHNOLOGY SYDNEY

EA = Empirical Archival

Co-Author: Martin Bugeja, University of Technology Sydney

Zoltan Matolcsy, University of Technology Sydney

SESSION: GV-PSD Day and Time: Friday 1st June • 11:00-12:30

GVPSD07

Chair: GREG SHAILER

Room: N21

INSTITUTIONAL CROSS-OWNERSHIP AND CORPORATE DISCLOSURE

Discussant: GIANFRANCO SICILIANO, BOCCONI UNIVERSITY
Author: ASHIQ ALI, THE UNIVERSITY OF TEXAS AT DALLAS EA = Empirical Archival
Co-Author: Zhongwen Fan, University of Texas at Dallas
Ningzhong Li, University of Texas at Dallas

THE IMPACT OF LABOR UNIONIZATION ON MONITORING COSTS

Discussant: PAUL TANYI
Author: ANTONIOS CHANTZIARAS, DURHAM UNIVERSITY, BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Emmanouil Dedoulis, Athens University of Economics and Business
Stergios Leventis, International Hellenic University

SESSION: GV-RF Day and Time: Wednesday 30th May • 15:00-16:30

GVRF01

Chair: SOLOMON ZORI

Room: N36

WOMEN INVOLVED IN THE FINANCIAL REPORTING PROCESS AND FINANCIAL REPORTING QUALITY

Author: PAUL ANDRE, LAUSANNE UNIVERSITY / HEC LAUSANNE EA = Empirical Archival
Co-Author: Isabelle Allemand, Dijon Business School
Bénédicte Brullebaut, Dijon Business School
Alain Schatt, HEC Lausanne

GENDER DIVERSITY IN THE AUDIT COMMITTEE: DO WOMEN IMPROVE VOLUNTARY DISCLOSURES?

Author: FRANCISCO BRAVO URQUIZA, UNIVERSITY OF SEVILLE EA = Empirical Archival
Co-Author: Nuria Reguera-Alvarado, University of Seville

WOMEN ON THE BOARD OF DIRECTORS AND GENDER POLICIES IN CORPORATE SOCIAL RESPONSIBILITY REPORTING

Author: KATIA FURLOTTI, UNIVERSITY OF PARMA EA = Empirical Archival
Co-Author: TATIANA MAZZA, FREE UNIVERSITY OF BOZEN
VERONICA TIBILETTI, UNIVERSITY OF PARMA
SILVIA TRIANI, UNIVERSITY OF FERRARA

TIMING OF FEMALE DIRECTOR APPOINTMENTS, BAD-NEWS-HOARDING AND STOCK PRICE CRASHES

Author: KAREN LAI, DEAKIN UNIVERSITY EA = Empirical Archival
Co-Author: Ferdinand Gul, Deakin University
Mehdi Khedmati, Monash University
Mukesh Garg, Monash University

THE IMPACT OF BOARD GENDER COMPOSITION ON CORPORATE DEBT MATURITY STRUCTURES

Author: XIUYE ZHANG, THE AUSTRALIAN NATIONAL UNIVERSITY EA = Empirical Archival
Co-Author: YIWEI LI, University of Reading

SESSION: GV-RF Day and Time: Wednesday 30th May • 17:00-18:30

GVRF02

Chair: EMILIANO DI CARLO

Room: N36

CORPORATE TAX AVOIDANCE, CSR, CORPORATE GOVERNANCE, AND CULTURAL VALUES IN TOURISM FIRMS: INTERNATIONAL EVIDENCE

Author: EMAD ELKHASHEN, UNIVERSITY OF HUDDERSFIELD EA = Empirical Archival

Co-Author: Collins Ntim, University of Southampton
Deborah Allcock, University of Huddersfield

CORPORATE SOCIAL RESPONSIBILITY AND EARNINGS MANAGEMENT: THE ROLE OF INSTITUTIONS

Author: ANASTASIA FILIOU, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS EA = Empirical Archival

Co-Author: Apostolos Ballas, Athens University of Economics and Business

CSR REPORTING PRACTICES IN INDONESIA: A CASE STUDY OF COMPANIES LISTED ON THE SRI-KEHATI INDEX

Author: EPAMEINONDAS KATSIKAS, UNIVERSITY OF KENT CF = Case/Field Study

Co-Author: SITI CZAFRANI PRATIWI, University of Indonesia, Department of Accounting

DETERMINANTS OF SOCIAL RESPONSIBILITY DISCLOSURE BY PHILANTHROPIC HIGHER EDUCATION INSTITUTIONS

Author: ROSANE MARIA SEIBERT, URI - UNIVERSIDADE REGIONAL INTEGRADA DO ALTO URUGUAI E DAS MISSÕES EA = Empirical Archival

Co-Author: Clea Beatriz Macagnan, Universidade do Vale do Rio dos Sinos

BOARD HUMAN CAPITAL AND DISCLOSURE QUALITY IN HIGH GROWTH FIRMS

Author: CRISTINA ABAD, UNIVERSITY OF SEVILLE EA = Empirical Archival

Co-Author: Francisco Bravo, Universidad de Sevilla

SESSION: GV-RF Day and Time: Wednesday 30th May • 17:00-18:30

GVRF03

Chair: DUC DUY NGUYEN

Room: N37

FAMILY SUCCESSION AND COST OF BANK LOANS: EVIDENCE FROM CHINA

Author: HSIN YI CHI, NATIONAL CHUNNG HSING UNIVERSITY EA = Empirical Archival

Co-Author: Tzu-Ching Weng, Feng Chia University

FAMILY ENTRENCHMENT, BOARD INDEPENDENCE, AND CEO TURNOVER

Author: CLAUDIA FRIENNA, UNIVERSITY OF MESSINA EA = Empirical Archival

Co-Author: Davide Rizzotti, University of Catania

SOCIO-EMOTIONAL WEALTH AND ACCOUNTING DISCRETION IN FAMILY FIRMS: THE CASE OF GOODWILL WRITE-OFF

Author: LORENZO NERI, BIRKBECK COLLEGE, UNIVERSITY OF LONDON EA = Empirical Archival

Co-Author: Giulio Greco, University of Pisa

LIFE WITH A FRENEMY: COMMON OWNERSHIP AND HEDGE FUND ACTIVISM

Author: CHUNQIU ZHANG, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival

Co-Author:

SESSION: GV-RF Day and Time: Thursday 31st May • 09:00-10:30

GVRF04

Chair: ARPITA GHOSH

Room: N36

DOES CORPORATE GOVERNANCE INFLUENCE EARNINGS MANAGEMENT IN LISTED COMPANIES IN BAHRAIN BOURSE?

Author: BAHAAEDDIN ALAREENI, AHLIA UNIVERSITY EA = Empirical Archival

Co-Author:

THE EFFECT OF CORPORATE COMPLIANCE WITH SARBANES-OXLEY ACT PROVISIONS ON FINANCIAL REPORTING QUALITY

Author: UJKAN BAJRA, INSTITUTE FOR ECONOMIC RESEARCH EA = Empirical Archival

AND LEGAL STUDIES

Co-Author: *Simon Čadež, University of Ljubljana*
Ali M. Kutan, Southern Illinois University Edwardsville

SHORT-SELLING THREATS AND REAL EARNINGS MANAGEMENT – INTERNATIONAL EVIDENCE

Author: *HAIYAN JIANG, UNIVERSITY OF WAIKATO* EA = Empirical Archival
Co-Author: *Yafeng Qin, Massey University*
Min Bai, Jiangxi University of Finance & Economics, China

THE AUDIT COMMITTEES AND EARNINGS QUALITY IN EUROPE

Author: *CLÁUDIO PAIS, LISBON UNIVERSITY INSTITUTE (ISCTE)* EA = Empirical Archival
Co-Author: *Gonçalo Marques, ISCTE-IUL*

EFFECTS OF BOARD LINKS, AUDIT QUALITY, AND RELATED PARTY TRANSACTIONS ON MISSTATEMENTS: EVIDENCE FROM CHILE

Author: *BERTA SILVA, PONTIFICIA UNIVERSIDAD CATOLICA DE VALPARAISO* EA = Empirical Archival
Co-Author: *Sakthi Mahenthiran, Butler University*
Hanns De la Fuente, Pontificia Universidad Catolica de Valparaiso
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Ricardo Campos, Pontificia Universidad Catolica de Valparaiso
David Cademartori, Pontificia Universidad Catolica de Valparaiso

SESSION: GV-RF Day and Time: Thursday 31st May • 11:00-12:30

GVRF05

Chair: JENJANG LESTARI

Room: N36

GOVERNANCE STRUCTURE AND FINANCIAL FLEXIBILITY: A COMPARISON STUDY OF BANKING SYSTEM

Author: *ABDULLAH ALJUGHAIMAN, NEWCASTLE UNIVERSITY* EA = Empirical Archival
Co-Author: *Aly Salama, Newcastle University*
Yan Zeng, Newcastle University

THE EFFECTS OF ACCOUNTING CONSERVATISM AND FINANCIAL FLEXIBILITY ON FINANCIAL POLICY

Author: *LI-KAI LIAO, NATIONAL CHENG KUNG UNIVERSITY* EA = Empirical Archival
Co-Author: *Li-Yu Chen, University of Glasgow, UK*

BOARD MONITORING AND COVENANT RESTRICTIVENESS IN PRIVATE DEBT CONTRACTS DURING THE GLOBAL FINANCIAL CRISIS

Author: *PAUL MATHER, LA TROBE UNIVERSITY* EA = Empirical Archival
Co-Author: *Intan Abubakar, International Islamic University of Malaysia*
Arifur Khan, Deakin University
George Tanewski, Deakin University

HOW DID NON-CONTROLLING INTERESTS AFFECT FIRMS' DIVIDEND POLICY?

Author: *CHENCHEN SU, HITOTSUBASHI UNIVERSITY* EA = Empirical Archival
Co-Author:

THE EFFECT OF CDS TRADING INITIATION ON DIVIDEND PAYOUT POLICY

Author: *JIANXIN ZHAO, EMORY UNIVERSITY* EA = Empirical Archival
Co-Author: *Wayne Landsman, University of North Carolina*
Kevin Li, UNSW
Jianxin Zhao, Emory University

SESSION: GV-RF Day and Time: Thursday 31st May • 11:00-12:30

GVRF06

Chair: SUJUAN XIE

Room: N37

CEO COMPENSATION AND RETURN TO THE SHAREHOLDER: AN EMPIRICAL VIEW FROM THE EARNINGS QUALITY IN THE EUROPEAN UNION

Author: JULIANO ARAUJO, UNIVERSITY OF SAO PAULO EA = Empirical Archival

Co-Author: Maisa Ribeiro, University of São Paulo

THE RELATIONSHIP AMONG CEO RELATIVE POWER, EXECUTIVE COMPENSATIONS, FIRM PRODUCTIVITY AND FIRM PERFORMANCE

Author: I-CHENG LIN, NATIONAL CHANGHUA UNIVERSITY OF EDUCATION EA = Empirical Archival

Co-Author: Ming-Cheng Wu, National Changhua University of Education, Department of Finance

DOES SHAREHOLDER ACTIVISM CURB INEQUALITY AND EXCESSIVE CEO COMPENSATION?

Author: WILL MACKAY, UNIVERSITY OF SOUTH AUSTRALIA EA = Empirical Archival

Co-Author: George Shan, University of Western Australia
Bryan Howieson, University of Adelaide

THE COMPENSATION OF INDEPENDENT DIRECTORS WORLDWIDE. AN EMPIRICAL ANALYSIS WITH AN INSTITUTIONAL-BASED APPROACH OF AGENCY THEORY

Author: ANDREA MELIS, UNIVERSITY OF CAGLIARI EA = Empirical Archival

Co-Author: Luigi Rombi, University of Cagliari

BOARD CAPITAL, PEER EFFECTS AND EXECUTIVE COMPENSATION — EVIDENCE FROM CHINA

Author: JUNZI ZHANG, CASS BUSINESS SCHOOL - CITY, UNIVERSITY OF LONDON EA = Empirical Archival

Co-Author: Na Gong, Shanghai Lixin University of Accounting and Finance
Jun Shao, Shanghai Lixin University of Accounting and Finance
Haiyan Zhou, University of Texas Rio Grande Valley

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GVRF07

Chair: IRMA MALAFRONTA

Room: N36

FINANCIAL REGULATION AND ITS IMPACT ON BANK STABILITY AND ASSET QUALITY: AN EMPIRICAL STUDY OF SPANISH BANKS

Author: ESTER GRAS, MURCIA UNIVERSITY EA = Empirical Archival

Co-Author: Salvador Marin,
Esther Ortiz,

THREE GOVERNANCE-RELATED LEARNING STORIES

Author: SYLVIE HEROUX, UNIVERSITY OF QUÉBEC IN MONTRÉAL CF = Case/Field Study

Co-Author: MELANIE ROUSSY, École de comptabilité, FSA Université Laval

THE CONSEQUENCES OF BASEL III ON BOARD ROLE AND STRUCTURE: THE CASE OF SCANDINAVIAN BANK

Author: SEPPO IKAHEIMO, AALTO UNIVERSITY CF = Case/Field Study

Co-Author: Eduardo Schiehl,

BOARD REFORM REGULATION AND CHERRY-PICKING DIRECTORS

Author: JONATHAN NAM, THE HONG KONG POLYTECHNIC UNIVERSITY EA = Empirical Archival

Co-Author:

IS A UNIFORM APPROACH TO WHISTLE-BLOWING REGULATION EFFECTIVE? EVIDENCE FROM THE US AND GERMANY

Author: ESTHER PITTROFF, LEIPZIG UNIVERSITY EX = Experimental

Co-Author: Gladys Lee, The University of Melbourne
Michael Turner, The University of Queensland UQ Business School

SESSION: GV-RF Day and Time: Thursday 31st May • 14:00-15:30

GVRF08

Chair: PAUL MATHER

Room: N37

THE PROFITABILITY OF INSIDER TRADING AND AUDIT COMMITTEE DIRECTORS' FINANCIAL EXPERTISE

Author: KEN Y. CHEN, NATIONAL TAIWAN UNIVERSITY EA = Empirical Archival

Co-Author: Randal Elder, University of North Carolina at Greensboro
Shengmin Hung, Soochow University

THE ROLE OF POWERFUL CEOS IN THE APPOINTMENT OF ACCOUNTING FINANCIAL EXPERTS TO THE AUDIT COMMITTEE

Author: NELSON MA, UNIVERSITY OF TECHNOLOGY SYDNEY EA = Empirical Archival

Co-Author: Samir Ghannam, University of Technology Sydney
Matthew Grosse, University of Technology Sydney
Anna Loyeung, University of Technology Sydney
Hannah Pham, University of Technology Sydney

MARKET REACTIONS TO APPOINTMENTS OF CFOs WITH STRATEGIC BACKGROUNDS

Author: DANIEL SPOGAT, GOETTINGEN UNIVERSITY EA = Empirical Archival

Co-Author: Sebastian Firk, Gottingen university
Frank Verbeeten, VU University and Utrecht University
Michael Wolff, Gottingen university

DEMOGRAPHIC FAULTLINES AMONG SENIOR EXECUTIVES AND CORPORATE DISCLOSURE

Author: MATHIJS VAN PETEGHEM, MAASTRICHT UNIVERSITY EA = Empirical Archival

Co-Author: Xiaotao (Kelvin) Liu, Northeastern University

SESSION: GV-RF Day and Time: Thursday 31st May • 16:00-17:30

GVRF09

Chair: GREGORY PAZMANDY

Room: N36

THE IMPACT OF INTERNATIONAL OWNERSHIP ON THE PERFORMANCE OF MICROFINANCE INSTITUTIONS: A GLOBAL SURVEY

Author: LEIF ATLE BEISLAND, UNIVERSITY OF AGDER EA = Empirical Archival

Co-Author: Kwame Djan,
Roy Mersland,

THE SAY ON PAY IN CANADA: THE INVISIBLE HAND

Author: SYLVIE BERTHELOT, UNIVERSITY OF SHERBROOKE EA = Empirical Archival

Co-Author: Sylvie Berthelot, University of Sherbrooke
Michel Coulmont, University of Sherbrooke
Vanessa Serret, Université de Bretagne Sud

INSTITUTIONAL INVESTORS' STEWARDSHIP AND VOTING POLICY. EVIDENCE FROM EUROPEAN LISTED COMPANIES.

Author: SILVIA GAIA, UNIVERSITY OF ESSEX EA = Empirical Archival

Co-Author: Francesca Cuomo, University of East Anglia

IMPACT OF JAPAN'S STEWARDSHIP CODE REVISION ON INSTITUTIONAL INVESTORS' VOTING BEHAVIOR FOR TAKEOVER DEFENSE PROPOSALS: ANOTHER "AGENCY" VIEW

Author: KIYONORI IWATA, HITOTSUBASHI UNIVERSITY EA = Empirical Archival

Co-Author:

SLACK-BUILDING AND INSTITUTIONAL INVESTORS: FROM THE PERSPECTIVE OF TARGET RATCHETING

Author: KOICHI UCHIDA, HITOTSUBASHI UNIVERSITY EA = Empirical Archival
Co-Author: Katsushi Suzuki, HITOTSUBASHI UNIVERSITY
Mikiharu Noma, HITOTSUBASHI UNIVERSITY

SESSION: GV-RF Day and Time: Thursday 31st May • 16:00-17:30

GVRF10

Chair: SAMIR GHANNAM

Room: N37

THE ROLE OF THE COMPANY SECRETARY IN FACILITATING BOARD EFFECTIVENESS: REPORTING AND COMPLIANCE

Author: ELLIE (LARELLE) CHAPPLE, QUEENSLAND UNIVERSITY OF TECHNOLOGY EA = Empirical Archival
Co-Author: Joseph Johnston, Illinois State University
John Nowland, Illinois State University

CAN THE FRAUD TRIANGLE PREDICT FRAUDULENT FINANCIAL STATEMENTS?

Author: MASUMI NAKASHIMA, CHIBA UNIVERSITY OF COMMERCE EA = Empirical Archival
Co-Author:

AUDITOR CONSERVATISM UNDER ENFORCEMENT SCRUTINY

Author: HENNING SCHNACK, GOETTINGEN UNIVERSITY EX = Experimental
Co-Author: Andreas Hellmann, Macquarie University Sydney

DO FIRMS MANAGE EARNINGS DIFFERENTLY? THE ROLE OF IFRS ADOPTION

Author: YU-HSUAN WU, HULL UNIVERSITY / HULL UNIVERSITY BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Hwa-Hsien Hsu, University of Durham
Che-Hung Lin, CTBC Financial Management College
Chloe Yu-Hsuan Wu, University of Hull

INDEPENDENT DIRECTORS AND THE OPPORTUNISTIC USE OF ACCOUNTING CONSERVATISM IN TUNNELING FIRMS

Author: YUYING XIE, HONG KONG SHUE YAN UNIVERSITY EA = Empirical Archival
Co-Author:

SESSION: GV-RF Day and Time: Friday 1st June • 09:00-10:30

GVRF11

Chair: VU QUANG TRINH

Room: N36

BOARD INFORMAL HIERARCHY AND INNOVATION

Author: EGOR EVDOKIMOV, DEAKIN UNIVERSITY EA = Empirical Archival
Co-Author: Karen Lai, Deakin University
Samuel Cheung, Deakin University
Ferdinand Gul, Deakin University

THE USEFULNESS OF THE MANAGEMENT REPORT ON INVESTMENTS DECISION-MAKING: EVIDENCE FROM EGYPT

Author: MOSTAFA MOHAMED, FEDERICO II UNIVERSITY OF NAPLES SU = Survey
Co-Author: Alessandra Allini, Naples University Federico II, Italy
Luca Ferri, Naples University Federico II, Italy
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CFO CAREER PROSPECT AND M&A RETURNS – AN ANALYSIS OF THE S&P 500

Author: SVEN RICHTER, GOETTINGEN UNIVERSITY EA = Empirical Archival
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CAN M&AS STIMULATE INNOVATIONS? EVIDENCE FROM CHINESE LISTED COMPANIES

Author: **YAN TONG, BEIJING INSTITUTE OF TECHNOLOGY** EA = Empirical Archival
Co-Author: **CHEN HUA, The University of Manchester**
YUN ZHANG, Beijing Institute of Technology
BAIXING LI, Capital University of Economics and Business
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CODETERMINATION AND INVESTMENT EFFICIENCY

Author: **JOHANN TRENKLE, OLDENBURG UNIVERSITY** EA = Empirical Archival
Co-Author: **Joseph Comprix, Syracuse University, NY, USA**
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SESSION: **GV-RF** Day and Time: **Friday 1st June • 11:00-12:30**

GVRF12

Chair: COLLETTE KIRWAN

Room: N36

A NOVEL MEASURE OF CEO FRAUD AVERSION: USING MACHINE LEARNING TO ANALYSE CODES OF CONDUCT

Author: **OLGA BOGACHEK, BOCCONI UNIVERSITY** EA = Empirical Archival
Co-Author: **Francesco Grossetti, Bocconi University**
Miles Gietzmann, Bocconi University

UNEQUAL PUNISHMENT FOR PROFESSIONALS: HOW AUDIT FIRMS RESPOND TO THEIR ACCOUNTANTS' MISCONDUCT IN FINANCIAL STATEMENTS

Author: **MASARU KARUBE, HITOTSUBASHI UNIVERSITY** EA = Empirical Archival
Co-Author: **Daisuke Uchida, Kyushu University**
Hironori Fukukawa, Hitotsubashi University

CODES OF CONDUCT OF GERMAN PUBLIC-LISTED COMPANIES. CONTENT, ENFORCEMENT, AND IMPLEMENTATION

Author: **PETER KOTZIAN, DUESSELDORF UNIVERSITY** SU = Survey
Co-Author: **Thomas Stöber, DUESSELDORF UNIVERSITY**

DOES D&O INSURANCE MATTER FOR STOCK PRICE CRASH RISK? EVIDENCE FROM AN ASIAN EMERGING MARKET

Author: **MING-TE LEE, MING CHUAN UNIVERSITY** EA = Empirical Archival
Co-Author: **Ming-Te Lee, Ming Chuan University**
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A SYSTEM APPROACH ON THE EMPIRICAL EVALUATION OF THE IMPACT OF CORPORATE GOVERNANCE ON FIRM FINANCIAL OUTCOMES.

Author: **ANDRONIKI TRIANTAFYLLI, QUEEN MARY, UNIVERSITY OF LONDON** EA = Empirical Archival
Co-Author: **MOHAMMED KASBAR, QUEEN MARY UNIVERSITY OF LONDON**
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SESSION: **GV-RF** Day and Time: **Friday 1st June • 11:00-12:30**

GVRF13

Chair: MARK MULCAHY

Room: N37

INTERNAL CONTROL THROUGH THE LENS OF INSTITUTIONAL WORK: A SYSTEMATIC LITERATURE REVIEW

Author: **OLIVER HENK, NORD UNIVERSITY BUSINESS SCHOOL** CDIH = Conceptual Development/Interpretative/Historical
Co-Author:

**CORPORATE SUSTAINABILITY AND ENTERPRISE RISK MANAGEMENT:
IMPLEMENTATION EFFECTS ON PERFORMANCE**

Author: DON PAGACH, NORTH CAROLINA STATE UNIVERSITY EA = Empirical Archival
Co-Author: Mark Beasley, NC State University
Bruce Branson, NC State University
Evelyn Braumann, Aarhus University

**ECONOMIC CRISIS AND CHANGES IN INTERNAL CONTROLS: AN EXPLORATORY
STUDY**

Author: PALL RIKHARDSSON, REYKJAVÍK UNIVERSITY SU = Survey
Co-Author: Catherine Batt, Reykjavik University
Thorlakur Karlsson, Reykjavik University
Leif Christensen, Copenhagen Business School

**ROLES OF NON-TRADITIONAL GATEKEEPERS ON HEALTH CARE GOVERNANCE:
CASE STUDY OF A CANADIAN FIRST NATIONS.**

Author: DOMINIC ROBERTS, GRANT MACEWAN UNIVERSITY CF = Case/Field Study
Co-Author: Oliver Okafor, Ryerson University
Akolisa Ufodike, MacEwan University

IS COMMODITY FUTURES RISK MANAGEMENT EFFECTIVE IN THE REAL ECONOMY?

Author: LILI SHAO, SHANGHAI LIXIN UNIVERSITY OF ACCOUNTING AND FINANCE EA = Empirical Archival
Co-Author: Huaxin Xu, China Accounting Standards Committee
Zheng Sun, Shanghai University of Finance and Economics

SESSION: GV-RF Day and Time: Friday 1st June • 14:00-15:30

GVRF14

Chair: WILL MACKAY

Room: N37

**TRANSACTIONAL AND RELATIONAL APPROACHES TO POLITICAL CONNECTIONS
AND THE COST OF DEBT**

Author: TAUFIQ ARIFIN, UNIVERSITY OF TWENTE EA = Empirical Archival
Co-Author: Iftekhar Hasan, Fordham University and Bank of Finland
Rezaul Kabir, University of Twente

**DETERMINANTS OF INTRA-GROUP INTERLOCKING IN ITALIAN LISTED BUSINESS
GROUPS**

Author: EMILIANO DI CARLO, ROME "TOR VERGATA" UNIVERSITY EA = Empirical Archival
Co-Author: Lucrezia Fattobene, Polytechnic University of Marche
Marco Caijfa, Deloitte

**INFLUENCE OF TRANSNATIONAL ECONOMIC ALLIANCES ON THE IFRS
CONVERGENCE DECISION IN INDIA – INSTITUTIONAL PERSPECTIVES**

Author: SARADA RAJESWARI KRISHNAN, UNIVERSITY OF SUSSEX CDIH = Conceptual
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Co-Author:

HOME BIASED CREDIT ALLOCATIONS

Author: IVAN LIM, UNIVERSITY OF LEEDS EA = Empirical Archival
Co-Author: Duc Duy Nguyen, University of St Andrews

**INTEGRATING REPORTING AND RISK DISCLOSURE IN CONTEXT. DIFFERENT
APPROACHES, SAME RESULTS?**

Author: REBECCA LEVY ORELLI, UNIVERSITY OF BOLOGNA CF = Case/Field Study
Co-Author: James Guthrie, Macquarie University
Francesca Manes-Rossi, Università di Salerno

SESSION: HI-PS Day and Time: Wednesday 30th May • 17:00-18:30

HIPS01

Chair: DARREN JUBB

Room: N29

ACCOUNTING REFORMS IN THE PAPAL STATES: BUDGETARY PRACTICES UNDER THE PAPACY OF GREGORY XVI AND POPE IX (1831-1870)

Author: *CAROLYN CORDERY, ASTON UNIVERSITY / ASTON BUSINESS SCHOOL* CDIH = Conceptual Development/Interpretative/Historical

Co-Author: *Valerio Antonelli, University of Salerno*
Stefano Coronella, Parthenope University of Naples

EVOLUTION AND DEBATES IN COSTING IN FRANCE BEFORE 1880

Author: *YVES LEVANT, LILLE II UNIVERSITY* EA = Empirical Archival

Co-Author: *Henri Zimnovitch, CNAM*
Yannick Lemarchand, University of Nantes

WHAT SHALL WE DO WITH THE DRUNKEN SAILOR? ACCOUNTING AND CONTROLS FOR ALCOHOL IN THE ROYAL NAVY IN THE TIME OF NELSON

Author: *KAREN MCBRIDE, UNIVERSITY OF PORTSMOUTH* EA = Empirical Archival

Co-Author: *Tony Hines, University of Portsmouth*

SESSION: HI-PS Day and Time: Thursday 31st May • 16:00-17:30

HIPS02

Chair: ANDREW READ

Room: N29

GAINING AND DEFENDING LEGITIMACY: AN INSTITUTIONAL PERSPECTIVE OF THE RISE AND FALL OF BIG N IN CHINA

Author: *WEI LU, MONASH UNIVERSITY* CDIH = Conceptual Development/Interpretative/Historical

Co-Author: *Wen Qu, Department of Accounting, Deakin University*
David Xu-dong Ji, School of Accounting, RMIT University
Prem Yapa, School of Accounting, RMIT University

INSTITUTIONALISING (ANT)AGONISM IN A CONTEXT OF RELIGIOUS AND POLITICAL DIVERSITY: THE CASE OF THE KEY PLAYERS OF THE LEBANESE ASSOCIATION FOR CERTIFIED PUBLIC ACCOUNTANTS

Author: *GREG STONER, UNIVERSITY OF GLASGOW* CF = Case/Field Study

Co-Author: *Sami Sadaka, Lebanese American University*
John McKernan, UNIVERSITY OF GLASGOW

SESSION: HI-PS Day and Time: Friday 1st June • 09:00-10:30

HIPS03

Chair: LISA EVANS

Room: N29

ACCOUNTING PRACTICE AND MILITARY BUDGET BEFORE AND DURING THE SECOND WORLD WAR IN ITALIAN ROYAL AIR FORCE

Author: *FRANCESCO DE LUCA, PESCARA "G.D'ANNUNZIO" DI CHIETI-PESCARA UNIVERSITY* CDIH = Conceptual Development/Interpretative/Historical

Co-Author: *Daniela Di Berardino, UNIVERSITY "G.D'ANNUNZIO" OF CHIETI-PESCARA*

TRANSFORMATION OF STANDARD COSTING UNDER THE STATE POLICY IN USSR (1930-1934)

Author: *MARINA SIDOROVA, FINANCIAL UNIVERSITY UNDER THE GOVERNMENT OF THE RUSSIAN FEDERATION* CDIH = Conceptual Development/Interpretative/Historical

Co-Author: *DMITRY NAZAROV, FINANCIAL UNIVERSITY UNDER THE GOVERNMENT OF THE RUSSIAN FEDERATION*

SESSION: **HI-PS** Day and Time: **Friday 1st June • 14:00-15:30**

HIPS04

Chair: *CAROLYN CORDERY*

Room: **N04**

'BE PRUDENT IN USING THE TERM PRUDENCE' – A HISTORICAL PERSPECTIVE ON THE CONCEPTUAL TRANSFORMATION OF PRUDENCE IN FINANCIAL REPORTING STANDARD SETTING

Author: *SELINA ORTHAUS, UNIVERSITY OF COLOGNE*

CDIH = Conceptual
Development/Interpretative/Historical

Co-Author: *Christoph Pelger, University of Innsbruck*
Christoph Kuhner, University of Cologne
Ruth Heilmeyer, University of Cologne

WHAT DO 1,300 ACCOUNTING HISTORY PAPERS TALK ABOUT? EVIDENCE FROM AN AUTOMATED CONTENT ANALYSIS

Author: *LUCA PARESCI, UNIVERSITY OF BOLOGNA*

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Co-Author: *Paolo Ferri, University of Bologna*
Maria Lusiani, University of Venice

THE EVOLUTION OF ACCOUNTING REGULATION IN JAPAN, 2001-2015

Author: *MASATSUGU SANADA, SHUJITSU UNIVERSITY*

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Co-Author: *Yoshihiro Tokuga,*

SESSION: **HI-PSD** Day and Time: **Thursday 31st May • 09:00-10:30**

HIPSD01

Chair: *CHARLES RICHARD BAKER*

Room: **N29**

THE CONSTRUCTION OF THE EFFICIENT OFFICE: SCIENTIFIC MANAGEMENT, ACCOUNTABILITY AND THE NEO-LIBERAL STATE

Discussant: *CHARLES RICHARD BAKER*

Author: *INGRID JEACLE, THE UNIVERSITY OF EDINBURGH*

CDIH = Conceptual
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Co-Author: *Lee Parker, RMIT Melbourne*

BENEDICTINE ORDER AS SUBJECT OF POWER: 13TH CENTURY EARLY EVIDENCES ON ACCOUNTING PRACTICES

Discussant: *ALAN SANGSTER*

Author: *STEFANIA SERVALLI, UNIVERSITY OF BERGAMO*

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Co-Author: *Massimo Sargiacomo, University of Cheti-Pescara*

SESSION: **HI-RF** Day and Time: **Wednesday 30th May • 15:00-16:30**

HIRF01

Chair: *CLEMENCE GARCIA*

Room: **N04**

THE FORMATION AND USE OF A PROFIT RESERVE IN THE MIDDLE AGES

Author: *MARINA GURSKAYA, KUBAN STATE UNIVERSITY*

EA = Empirical Archival

Co-Author: *Mikhail Kuter, Kuban State University*
Alan Sangster, University of Sussex
Angelina Andreenkova, Kuban State University
Ripsime Bagdasarian, Kuban State University

ORIGIN OF DEPRECIATION ACCOUNTING PRACTICE IN THE UK GAS COMPANIES OF THE EARLY 19TH CENTURY: WITH A FOCUS ON ACCOUNTING PRACTICES OF THE INDEPENDENT GAS AND LIGHT COMPANY

Author: MITSUNORI KASUKABE, HOKKAIDO UNIVERSITY CF = Case/Field Study
Co-Author: Chie Sawanobori, Osaka Sangyo University

THE TREATMENT OF ADJUSTING ENTRIES AT THE END OF THE 14TH CENTURY

Author: MIKHAIL KUTER, KUBAN STATE UNIVERSITY EA = Empirical Archival
Co-Author: Marina Gurskaya, Kuban State University
Angelina Andreenkova, Kuban State University
Ripsime Bagdasarian, Kuban State University

PACIOLI'S PREDECESSOR: MARINO DE RAPHAELI, PROFESSOR OF DOUBLE ENTRY BOOKKEEPING

Author: ALAN SANGSTER, UNIVERSITY OF SUSSEX CDIH = Conceptual
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Co-Author:

MANAGEMENT ACCOUNTING PRACTICES IN POLAND SINCE THE 1990S: PROGRESS OR STABILIZATION?

Author: ANNA SZYCHTA, LODZ UNIVERSITY SU = Survey
Co-Author:

SESSION: HI-RF Day and Time: Thursday 31st May • 09:00-10:30

HIRF02

Chair: ANGELINA ANDREENKOVA

Room: N04

ACCOUNTING FOR GOODWILL IN FRANCE: A CASE STUDY OF INSTITUTIONAL CROSS-COMPLEMENTARITY

Author: CLEMENCE GARCIA, GAKUSHUIN UNIVERSITY CDIH = Conceptual
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MENTORING FOR BUSINESS: ACCOUNTING LEGISLATION OF THE RUSSIAN EMPIRE

Author: DINA LVOVA, ST PETERSBURG STATE UNIVERSITY CDIH = Conceptual
Development/Interpretative/Historical
Co-Author: Irina Lvova, St. Petersburg State University of Economics

STATE, MARKET, COMMUNITY, AND ASSOCIATIONS IN THE EVOLUTION OF THE ITALIAN ACCOUNTING REGULATORY SYSTEM (1942–2005)

Author: PAOLA RAMASSA, UNIVERSITY OF GENOA CDIH = Conceptual
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Co-Author: Alberto Quagli, University of Genoa
Francesco Avallone, University of Genoa
Elisa Roncagliolo, University of Genoa

A POST-COLONIAL WAR FOR EXPERTISE: THE ROMANIAN ACCOUNTING REFORM AS A FIELD OF CONFRONTATION FOR DEVELOPED COUNTRIES' ACCOUNTING REGIMES

Author: RALUCA SANDU, SKEMA BUSINESS SCHOOL CDIH = Conceptual
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Co-Author: Dragos Zelinschi, Université de Nantes
Laurence Ferry, Durham University

SESSION: HI-RF Day and Time: Friday 1st June • 11:00-12:30

HIRF03

Chair: CHIE SAWANOBORI

Room: N04

ACCOUNTING FRAUD IN EIGHTEENTH CENTURY VENICE: QUESTIONING THE IMPLICATIONS AND LIMITS OF AGENCY THEORY THROUGH MICRO-HISTORICAL ANALYSIS

Author: MARISA AGOSTINI, UNIVERSITY OF VENICE CDIH = Conceptual
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Co-Author: Riccardo Cella, Université de Rouen Normandie

SUFFER LITTLE CHILDREN: CHURCH, STATE AND ACCOUNTING FOR CATHOLIC EDUCATION IN NEW SOUTH WALES, 1962

Author: ANDREW READ, UNIVERSITY OF SUSSEX

CF = Case/Field Study

Co-Author: Frances Miley, University of Sussex

SCHETOVODSTVO – THE FIRST RUSSIAN ACCOUNTING JOURNAL

Author: VIATCHESLAV SOKOLOV, ST. PETERSBURG STATE UNIVERSITY OF ECONOMICS AND FINANCE

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Svetlana Karelskaya, St. Petersburg State University
Iurii Guzov, St. Petersburg State University*

SESSION: IC-PS Day and Time: Wednesday 30th May • 15:00-16:30

ICPS01

Chair: CLAIRE GARNIER

Room: N28

PERFORMATIVITY AND COUNTERPERFORMATIVITY OF SOCIAL MEASURES. A STUDY OF THE USES AND IMPACTS OF PSYCHOSOCIAL RISKS INDICATORS

Author: PAULINE BEAU, TOULOUSE 1 CAPITOLE UNIVERSITY CF = Case/Field Study

Co-Author: Samuel Sponem, HEC Montréal

JUSTIFICATIONS OF ACCOUNTING RELIABILITY

Author: THOMAS CARRINGTON, STOCKHOLM UNIVERSITY CF = Case/Field Study

Co-Author: Gunilla Eklöv Alander, Stockholm University

MODES OF CONSTITUTION: AN ESSAY ON ACCOUNTING PERFORMATIVITY

Author: CHRISTIAN HUBER, UNIVERSITY OF THE FEDERAL ARMED FORCES HAMBURG

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Co-Author: Lichen Yu, University of Sydney Business School

SESSION: IC-PS Day and Time: Thursday 31st May • 09:00-10:30

ICPS02

Chair: MARCIA ANNISSETTE

Room: AS01

INDUSTRY CENTRALITY AND THE ANTICIPATION OF FUTURE GDP CHANGES BY FIRMS

Author: SHIH-CHU CHOU, SAN FRANCISCO STATE UNIVERSITY EA = Empirical Archival

Co-Author: William Cready, University of Texas at Dallas

GENDER IS NOT 'A DUMMY VARIABLE': A DISCUSSION OF CURRENT GENDER RESEARCH IN ACCOUNTING

Author: RIHAB KHALIFA, UNITED ARAB EMIRATES UNIVERSITY

EA = Empirical Archival

Co-Author: Kris Hardies, University of Antwerp, Antwerpen, Belgium

TECHNOLOGICAL SIMILARITY AND STOCK RETURN CROSS-PREDICTABILITY - EVIDENCE FROM PATENT BIG DATA

Author: NATALYA KHIMICH, DREXEL UNIVERSITY

EA = Empirical Archival

Co-Author: Ron Bekkerman, University of Haifa

SESSION: IC-PS Day and Time: Thursday 31st May • 11:00-12:30

ICPS03

Chair: JOHAN GRAAF

Room: AS01

ACCOUNTING TECHNOLOGIES AND THE PERMEABILITY OF SOCIAL WORK BOUNDARIES

Author: ENRICO BRACCI, UNIVERSITY OF FERRARA

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Co-Author: *Danny Chow, Durham University*
David Greatbatch, Durham University

PROFESSIONAL CHANGE AS REVOLUTION OR EVOLUTION? - THE DUTCH YOUNG PROFS FROM AN INSTITUTIONAL-THEORY PERSPECTIVE

Author: *MARLIES DE VRIES, NYENRODE BUSINESS UNIVERSITY* CDIH = Conceptual Development/Interpretative/Historical

Co-Author: *Dominic Detzen, Vrije Universiteit Amsterdam*
Annie Wong, Vrije Universiteit Amsterdam

FROM EMOTIONALITY TO THE CULTIVATION OF EMPLOYABILITY: AN ETHNOGRAPHY OF CHANGE IN SOCIAL WORK EXPERTISE FOLLOWING THE SPREAD OF QUANTIFICATION IN A SOCIAL ENTERPRISE

Author: *YVES GENDRON, LAVAL UNIVERSITY* CF = Case/Field Study

Co-Author: *Thierry Amslem, Instituto de Empresa*

SESSION: IC-PS Day and Time: Thursday 31st May • 14:00-15:30

ICPS04

Chair: DOMINIC DETZEN

Room: N28

DEMOGRAPHY, IDEOLOGIES AND FINANCE - A HISTORY OF CALCULATION AND SWEDISH PENSIONS

Author: *BINO CATASUS, STOCKHOLM BUSINESS SCHOOL* CDIH = Conceptual Development/Interpretative/Historical

Co-Author: *Charlotta Bay, Stockholm University / SBS*
Andreas Sundström, Stockholm University / SBS
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INVESTIGATING THE VISUAL POWER OF ACCOUNTING NUMBERS: THE CONTRIBUTION OF HUSSERLIAN PHENOMENOLOGY

Author: *LAMBERT JERMAN, TOULOUSE BUSINESS SCHOOL* EA = Empirical Archival

Co-Author: *Pierre Labardin, Université Paris Dauphine*

WHAT WE DO AND HOW WE DO IT. TOWARDS CRITICAL QUANTITATIVE ACCOUNTING RESEARCH

Author: *BERNARD LECA, ESSEC BUSINESS SCHOOL* CDIH = Conceptual Development/Interpretative/Historical

Co-Author: *Stefan Linder, ESSEC Business School*

SESSION: IC-PS Day and Time: Friday 1st June • 09:00-10:30

ICPS05

Chair: CAROLINE LAMBERT

Room: N28

WHY DID THE CORRESPONDENCE TO GLOBALISATION OF JAPANESE GAAP GET DELAYED DURING THE PERIOD OF 2009-2012?

Author: *KENSUKE OGATA, OSAKA CITY UNIVERSITY* CF = Case/Field Study

Co-Author:

STANDARD SETTING IN THE PUBLIC SECTOR: AN EXAMINATION OF THE IPSASB CONCEPTUAL FRAMEWORK AND THE OBJECTIVES OF PUBLIC SECTOR FINANCIAL REPORTING

Author: *SONJA WÜSTEMANN, EUROPEAN UNIVERSITY VIADRINA* CF = Case/Field Study

Co-Author: *Annemarie Conrath-Hargreaves, European University Viadrina*

A QUALITATIVE COMPARATIVE APPROACH TO THE ADOPTION OF INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS) IN AFRICA

Author: *SOLOMON ZORI, ERASMUS UNIVERSITY ROTTERDAM, ERIM* CF = Case/Field Study

Co-Author: Anderson SENY KAN, University of Toulouse – Toulouse Business School

SESSION: IC-PS Day and Time: Friday 1st June • 11:00-12:30

ICPS06

Chair: CLAUDIA GABBIONETA

Room: N23

WHEN ACCOUNTING MET BROADCASTING: STRATEGIC CHANGE IN THE BBC

Author: CHRIS CARTER, THE UNIVERSITY OF EDINBURGH CF = Case/Field Study

Co-Author: Crawford Spence, King's Business School
Alan McKinlay, Newcastle University

ACCOUNTING NUMBERS AND TEMPORARY ORGANISING: EVIDENCE FROM ARTIST-FUNDED RECORD PRODUCTION PROJECTS

Author: DARREN JUBB, HERIOT-WATT UNIVERSITY EDINBURGH CF = Case/Field Study

Co-Author: William Jackson, Heriot-Watt University

YOU ARE WHAT YOU WATCH: CONSTRUCTING AND GOVERNING TELEVISION AUDIENCES IN THE AGE OF BIG DATA

Author: YI LING ONG, THE UNIVERSITY OF EDINBURGH CF = Case/Field Study

Co-Author:

SESSION: IC-PS Day and Time: Friday 1st June • 11:00-12:30

ICPS07

Chair: GERARDINE DOYLE

Room: N24

SOCIAL MEDIA AND THE RATIONALIZATION AND INCENTIVIZATION OF EQUITY INVESTMENTS

Author: JOHAN GRAAF, STOCKHOLM SCHOOL OF ECONOMICS CF = Case/Field Study

Co-Author:

AGGRESSIVE TAX AVOIDANCE BY MANAGERS OF MULTINATIONAL COMPANIES AS VIOLATION OF THEIR MORAL DUTY TO OBEY THE LAW: A KANTIAN RATIONALE

Author: HANSRUDI LENZ, WUERZBURG UNIVERSITY CDIH = Conceptual Development/Interpretative/Historical

Co-Author:

CSR COMMUNICATION RESEARCH: METHODOLOGICAL PERSPECTIVES ON SEMIOTICS

Author: KEMI YEKINI, THE UNIVERSITY OF NOTTINGHAM CDIH = Conceptual Development/Interpretative/Historical

Co-Author: Kamil Omoteso, Coventry University
Emmanuel Adebite, De Montfort University

SESSION: IC-PS Day and Time: Friday 1st June • 14:00-15:30

ICPS08

Chair: DANIELA PIANEZZI

Room: N29

CONCEPTUAL SHIFTS IN ACCOUNTING: TRANSPLANTING THE NOTION OF BOUNDARY FROM FINANCIAL TO NON-FINANCIAL REPORTING

Author: LAURA GIRELLA, INTERNATIONAL INTEGRATED REPORTING COUNCIL (IIRC) CDIH = Conceptual Development/Interpretative/Historical

Co-Author: Mario Abela, Queen Mary University of London

BEYOND ACCOUNTANTS AS AUTOMATONS: HOW THE COMMON GOOD PRINCIPLE CAN INFORM PUBLIC INTEREST

Author: FRANCOIS-REGIS PUYOU, UNIVERSITY OF ST ANDREWS CDIH = Conceptual Development/Interpretative/Historical

Co-Author: Sandrine Fremeaux, Audencia Business School
Grant Michelson, Macquarie University

SESSION: IC-PSD Day and Time: Wednesday 30th May • 15:00-16:30

ICPSD01

Chair: BINO CATASUS

Room: N29

CONTESTED VALUATIONS OF LIFE ITSELF. ACCOUNTING FOR DEATH, RESUSCITATION, AND THE END-OF-LIFE

Discussant: DOMINIC DETZEN

Author: CAROLINE LAMBERT, HEC MONTREAL

CF = Case/Field Study

Co-Author: Marie-Astrid Le Theule, CNAM - LIRSA

Jérémy Morales, Royal Holloway, University of London

LANGUAGE AT WORK IN PROFESSIONAL SERVICE FIRMS

Discussant: YVES GENDRON

Author: DOMINIC DETZEN, VU UNIVERSITY
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Co-Author: Lukas Löhlein, WHU – Otto Beisheim School of Management

SESSION: IC-PSD Day and Time: Thursday 31st May • 09:00-10:30

ICPSD02

Chair: CARIEN VAN MOURIK

Room: N10

CONFLICTING INSTITUTIONAL LOGICS IN THE FIELD OF FINANCIAL REPORTING ENFORCEMENT: INSIGHTS FROM AN EMERGING ECONOMY

Discussant: CLAUDIA GABBIONETA

Author: CATALIN NICOLAE ALBU, BUCHAREST
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Co-Author: Nadia Albu, Bucharest University of Economic Studies

Sebastian Hoffmann, University of Edinburgh Business School

CONCEPTUAL FRAMEWORKS AND LIVING LAWS OF ACCOUNTING – AN ANALYSIS OF CONSTITUENTS' VIEWS ON STEWARDSHIP AND RELIABILITY IN THE IASB/FASB'S FRAMEWORK REVISION 2004-2010

Discussant: CAROLINE LAMBERT

Author: CHRISTOPH PELGER, UNIVERSITY OF INNSBRUCK

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Co-Author: Carsten Erb, University of Düsseldorf

SESSION: IC-RF Day and Time: Wednesday 30th May • 15:00-16:30

ICRF01

Chair: VASILEIOS MILIOS

Room: N37

STATE'S INSTITUTIONAL WORK IN THE ACCOUNTING REGULATORY SPACE. INSIGHTS FROM AN EMERGING ECONOMY

Author: NADIA ALBU, BUCHAREST UNIVERSITY OF
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Co-Author: Catalin Nicolae Albu, The Bucharest University of Economic
Studies

RESPONSIVENESS AS A CHALLENGE FOR THE LEGITIMACY OF THE IASB – A LUHMANNIAN PERSPECTIVE ON CURRENT INTERNATIONAL ACCOUNTING REGULATION AND ON ALTERNATIVE APPROACHES –

Author: KARSTEN EISENSCHMIDT, KIEL UNIVERSITY OF
APPLIED SCIENCES

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Co-Author: Matthias Schmidt, Leipzig University, Institut of Accounting,
Finance and Taxation

WHICH ACCOUNTING RULES FOR ECONOMIC AND SOCIAL SUSTAINABLE DEVELOPMENT? ENGAGING CRITICALLY WITH IFRS ADOPTION IN THE EU

Author: VERA PALEA, UNIVERSITY OF TURIN

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Co-Author: Paolo Biancone, University of Torino

TOWARDS POST-POLITICAL REGULATION? COLLABORATIVE TAX COMPLIANCE IN FINLAND

Author: JUKKA PELLINEN, UNIVERSITY OF JYVASKYLA

CF = Case/Field Study

Co-Author: Jaana Kettunen, University of Jyväskylä
Tuulia Potka-Soininen, SEAMK

SESSION: IC-RF Day and Time: Thursday 31st May • 09:00-10:30

ICRF02

Chair: JAANA KETTUNEN

Room: AS02

GLOBAL STANDARDS WITHOUT THE U.S.? INSTITUTIONAL WORK AND THE U.S. NON-ADOPTION OF IFRS

Author: KIRSTIN BECKER, UNIVERSITY OF MANNHEIM

CDIH = Conceptual
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Co-Author: Holger Daske, University of Mannheim
Christoph Pelger, University of Innsbruck

BUSINESS MODEL DISCLOSURE IN INTEGRATED REPORTS OF POLISH COMPANIES

Author: BOGUSŁAWA BEK-GAIK, AGH UNIVERSITY OF SCIENCE AND TECHNOLOGY

SU = Survey

Co-Author: Bartosz Rymkiewicz, Jagiellonian University

NICHE CONSTRUCTION AND LINKED ECOLOGIES: GLOBAL VERSUS LOCAL

Author: CHRISTINE HELLIAR, UNIVERSITY OF SOUTH AUSTRALIA

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CEO NARCISSISM AND VOLUNTARY DISCLOSURE

Author: GUANG MA, NATIONAL UNIVERSITY OF SINGAPORE

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AN EMPIRICAL INVESTIGATION OF PLURALIST UNDERSTANDINGS AMONGST ACCOUNTANTS, AND THE IMPLICATIONS FOR CRITICAL DIALOGIC ACCOUNTING

Author: MATTHEW SOROLA, UNIVERSITY OF LIMERICK, KEMMY BUSINESS SCHOOL

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SESSION: IC-RF Day and Time: Thursday 31st May • 14:00-15:30

ICRF03

Chair: LUKAS LOEHLEIN

Room: N04

SOVEREIGN CREDIT RATING: MODELLING, VALUATION AND PROFESSIONAL JUDGEMENT

Author: CLAUDIO COLUMBANO, IE BUSINESS SCHOOL

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POPULISM, POLITICAL ACCOUNTABILITY AND ECONOMIC IRRATIONALISM IN THE GREEK NATIONAL HEALTH SYSTEM

Author: VASILEIOS MILIOS, HERIOT-WATT UNIVERSITY EDINBURGH

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25TH ANNIVERSARY OF THE EUROPEAN ACCOUNTING REVIEW: A BIBLIOMETRIC ANALYSIS

Author: *CARLES MULET FORTEZA, UNIVERSITY OF THE BALEARIC ISLANDS* CF = Case/Field Study

Co-Author: *Chiara Valluzzi, University of the Balearic Islands*
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THE EMERGENCE OF BENEFIT CORPORATIONS: A CAUTIONARY TALE OF RESPONSIBLE BUSINESS CONDUCT AND THE COMMON GOOD

Author: *NADRA PENCLE, UNIVERSITY OF CENTRAL FLORIDA* CF = Case/Field Study

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SESSION: IC-RF Day and Time: Friday 1st June • 09:00-10:30

ICRF04

Chair: MATTHEW SOROLA

Room: N37

CORPORATE SOCIAL RESPONSIBILITY, TRANSLATION AND LANGUAGE: THE CASE OF GENDER IN THE BIG FOUR

Author: *ANNE JENY-CAZAVAN, ESSEC BUSINESS SCHOOL* CF = Case/Field Study

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LOOKING INWARD: ANALYZING THE VISUAL DIMENSION OF MANAGEMENT ACCOUNTING TOOLS USING THE THEOLOGY OF ICONS

Author: *AZIZA LAGUECIR, IESEG SCHOOL OF MANAGEMENT* CDIH = Conceptual
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'IF IN DOUBT, DRAW A GRAPH': THE DESIGN OF ACCOUNTING VISUALIZATIONS IN A MEGAPROJECT

Author: *MATTEO RONZANI, THE UNIVERSITY OF EDINBURGH* CF = Case/Field Study

Co-Author: *Marian K. Gatzweiler, The University of Edinburgh*

RISK MANAGEMENT AS A DISCURSIVE PRACTICE: INSIGHTS FROM LACLAU AND MOUFFE

Author: *RODRIGO SILVA DE SOUZA, ROEHAMPTON UNIVERSITY* CDIH = Conceptual
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Co-Author:

SESSION: IC-RF Day and Time: Friday 1st June • 11:00-12:30

ICRF05

Chair: CHRISTIAN HUBER

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RISK AND UNCERTAINTY IN THE ORDERING OF ACCOUNTING PROFIT

Author: *GUNILLA EKLOV ALANDER, STOCKHOLM BUSINESS SCHOOL* CF = Case/Field Study

Co-Author: *Thomas Carrington, SBS Stockholm university*

THE LITERATURE ON ACCOUNTING IN THE ARAB WORLD

Author: *JIM HASLAM, SHEFFIELD UNIVERSITY MANAGEMENT SCHOOL.* CDIH = Conceptual
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Co-Author: *Habiba Al-Shaer, Newcastle University*
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ACCOUNTING AND THE (UN)MAKING OF THE ORGANIZATION: UNDERSTANDING SHIFTING MODES OF FORMALIZATION WITH GERMANY'S 'REFUGEE WELCOME MOVEMENT'

Author: **LUKAS LOEHLEIN, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT** CF = Case/Field Study

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DOES A LEOPARD CHANGE ITS SPOTS – AUDITORS AND ATTORNEYS AS TRUSTEES OF MINORITY SHAREHOLDERS AND THE OUTCOME OF PRIVATE BUSINESS JUDICIAL VALUATION

Author: **JANI SAASTAMOINEN, UNIVERSITY OF EASTERN FINLAND** EA = Empirical Archival

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SESSION: IS-PS Day and Time: Thursday 31st May • 14:00-15:30

ISPS01

Chair: ANN DZURANIN

Room: N27

DOES XBRL AFFECT FIRMS' STOCK LIQUIDITY?

Author: **JEE-HAE LIM, UNIVERSITY OF WATERLOO** EA = Empirical Archival

Co-Author: *Vernon Richardson, University of Arkansas*

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CAN VISUALIZATIONS LINKED TO SOURCE FINANCIAL INFORMATION MITIGATE THE EFFECT OF DISTORTED GRAPHS?

Author: **UDAY MURTHY, UNIVERSITY OF SOUTH FLORIDA** EX = Experimental

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DIGITAL INFORMATION TECHNOLOGY AND TRANSFER PRICING – EVIDENCE FROM THE FIELD

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SESSION: IS-RF Day and Time: Wednesday 30th May • 17:00-18:30

ISRF01

Chair: MICHAEL WERNER

Room: AS01

PROPHETS, OPPORTUNISTS OR CAMP FOLLOWERS? ASSESSING THE ROLE OF AIS RESEARCH BASED ON A CONTEXTUAL STUDY OF THE POPULATION OF PUBLISHED PAPERS IN CLOUD COMPUTING AND BLOCKCHAIN

Author: **MICHAEL ALLES, RUTGERS UNIVERSITY** CDIH = Conceptual Development/Interpretative/Historical

Co-Author:

PERCEPTION OF MANAGEMENT ACCOUNTING SYSTEMS BY MANAGERS: A SELECTION APPROACH USING CLUSTER ANALYSIS

Author: **JUSTYNA DOBROSZEK, LODZ UNIVERSITY** SU = Survey

Co-Author: *Ewelina Zarzycka, University of Łódź*

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SOCIAL TECHNOLOGY: AN INTEGRATED STRATEGY AND RISK MANAGEMENT FRAMEWORK

Author: **DIANE JANVRIN, IOWA STATE UNIVERSITY** CDIH = Conceptual Development/Interpretative/Historical

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SESSION: MA-PS Day and Time: Wednesday 30th May • 15:00-16:30

MAPS01

Chair: GERHARD SPECKBACHER

Room: N25

SOCIOEMOTIONAL WEALTH AND DEVELOPMENT STAGES AS ANTECEDENTS TO THE ADOPTION OF MANAGEMENT CONTROL ARTIFACTS IN BRAZILIAN FAMILY BUSINESSES

Author: *FABIO FREZATTI, UNIVERSITY OF SAO PAULO* SU = Survey

Co-Author: *Diogenes Bido, UPM - Presbyterian Mackenzie University*
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Franciele Beck, FURB Blumenau Regional University Foundation
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THE ROLE OF MANAGEMENT CONTROL SYSTEMS IN THE HIGHER EDUCATION SECTOR: AN INVESTIGATION OF DIFFERENT PERCEPTIONS

Author: *THOMAS GÜNTHER, DRESDEN UNIVERSITY OF TECHNOLOGY* SU = Survey

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A CONTINGENCY FRAMEWORK FOR THE USE OF NON-FINANCIAL PERFORMANCE MEASURES IN MANAGERIAL INCENTIVES: EVIDENCE FROM SMES

Author: *SOFIA LOURENÇO, ISEG LISBON SCHOOL OF ECONOMICS AND MANAGEMENT, UNIVERSIDADE DE LISBOA* SU = Survey

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MAPS02

Chair: KENNETH FJELL

Room: N26

RISK AVERSE AGENTS AND INPUT MARKET CONSIDERATIONS

Author: *MICHAEL KOPEL, UNIVERSITY OF GRAZ* AM = Analytical/Modelling

Co-Author: *Harald Hinterecker, University of Graz*

THE IMPACT OF JOB SIMILARITY ALONG THE CAREER PATH ON THE FIRM'S PROMOTION CHOICE

Author: *SEBASTIAN KRONENBERGER, HANNOVER UNIVERSITY* AM = Analytical/Modelling

Co-Author: *Jakob Infuehr, University of Texas at Austin*

MARKET IMPACT ON ASYMMETRIC COST BEHAVIOR

Author: *CHRISTIAN RIEGLER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS* AM = Analytical/Modelling

Co-Author: *Katrin Weiskirchner-Merten, WU Vienna University of Economics and Business*

SESSION: MA-PS Day and Time: Wednesday 30th May • 17:00-18:30

MAPS03

Chair: AMANDA WILFORD

Room: N25

CONSTRUCTING LEGITIMATE COSTING DATA REPORTS INTO CLINICAL ROUTINES

Author: *DAVID DERICHS, AALTO UNIVERSITY SCHOOL OF BUSINESS* CF = Case/Field Study

Co-Author: *Teemu Malmi, Aalto University*
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MANAGERIAL STYLE IN COST ASYMMETRY AND SHAREHOLDER VALUE

Author: *LAURA-MARIA GASTONE, OLDENBURG UNIVERSITY* EA = Empirical Archival

Co-Author: Kerstin Lopatta, Oldenburg University
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THE EFFECT OF GENERALIZED TRUST AND CIVIC MORALITY ON COST STICKINESS: CROSS-COUNTRY EVIDENCE

Author: SVEN HARTLIEB, UNIVERSITY OF BAMBERG EA = Empirical Archival
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SESSION: MA-PS Day and Time: Wednesday 30th May • 17:00-18:30

MAPS04 Chair: KEN BATES Room: N26

PERFORMANCE BUDGETING AND INSTITUTIONAL WORK AS A 'CREATIVE DISTRACTION' OF ACCOUNTABILITY RELATIONS IN A MUNICIPALITY

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Co-Author: Anatoli Bourmistrov, NORD UNIVERSITY BUSINESS SCHOOL
Giuseppe Grossi, NORD UNIVERSITY BUSINESS SCHOOL

EXPLORING THE CONSTRUCTION OF PERSUASIVENESS OF FORECAST NUMBERS: A TEMPORAL WORK PERSPECTIVE ON FORECAST MEETINGS

Author: LUKAS GORETZKI, STOCKHOLM SCHOOL OF ECONOMICS CF = Case/Field Study
Co-Author: Leona Wiegmann, Monash University
Lukas Petrikowski, WHU - Otto Beisheim School of Management

HOW MANAGEMENT ACCOUNTANTS SHAPE PARTICIPATIVE FORMS OF BUDGETING: A COMPARATIVE ANALYSIS

Author: FERDINAND KUNZL, UNIVERSITY OF INNSBRUCK CF = Case/Field Study
Co-Author:

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MAPS05 Chair: NICOLA DALLA VIA Room: N27

SUBJECTIVE EVALUATIONS OF RISK TAKING DECISIONS: EXPERIMENTAL EVIDENCE ON OUTCOME BIASES AND THEIR CONSEQUENCES

Author: ROBERT GILLENKIRCH, UNIVERSITY OF OSNABRÜCK EX = Experimental
Co-Author: Louis J. Velthuis, University of Mainz

ALL ROADS LEAD TO ROME?: ON THE OVERLAP AND DIFFERENCES BETWEEN RISK MANAGEMENT AND MANAGEMENT CONTROL

Author: TAKAHARU KAWAI, DOSHISHA UNIVERSITY SU = Survey
Co-Author: Henri Dekker, Vrije Universiteit Amsterdam
Junya Sakaguchi, Nagoya University
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ARE MANAGEMENT ACCOUNTANTS PUNISHED FOR REPORTING BAD NEWS?

Author: SASCHA MATANOVIC, UNIVERSITY OF GIESSEN EX = Experimental
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Arnt Wöhrmann, University of Giessen

SESSION: MA-PS Day and Time: Thursday 31st May • 09:00-10:30

MAPS06 Chair: DENNIS D. FEHRENBACHER Room: N26

REDUCING SUSTAINABILITY RISK FOR INVESTORS: THE EFFECT OF TIME HORIZON OF SUSTAINABILITY TARGET REALIZATION AND SUSTAINABILITY INCENTIVES

Author: **KAREN DE MEYST, MIAMI UNIVERSITY** EX = Experimental
Co-Author: Eddy Cardinaels, KU Leuven & Tilburg University
Alexandra Van den Abbeele, KU Leuven

WALKING THE TIGHTROPE: THE ROLE OF MANAGEMENT CONTROL SYSTEMS IN BALANCING SOCIAL AND ECONOMIC IMPERATIVES IN THE EARLY STAGES OF A SOCIAL ENTERPRISE'S LIFE CYCLE

Author: **MALEEN Z. GONG, MONASH UNIVERSITY** CF = Case/Field Study
Co-Author: Aldonio Ferreira, Monash University
Ralph Kober, Monash University
Lixian Zhou,

THE RELATIONSHIP BETWEEN CEO INCENTIVES AND CORPORATE SOCIAL RESPONSIBILITY—BALANCE VIEW

Author: **EILEEN CHIA-LING LEE, NATIONAL CHENGCHI UNIVERSITY** EA = Empirical Archival
Co-Author: Chih-Hsien Liao, National Taiwan University

SESSION: MA-PS Day and Time: Thursday 31st May • 09:00-10:30

MAPS07 *Chair:* F.ASIS MARTINEZ-JEREZ *Room:* N27

WHEN AND WHY CEOS RELY ON PEERS' INFORMATION IN THEIR INVESTMENT DECISION

Author: **AHRUM CHOI, HONG KONG BAPTIST UNIVERSITY** EA = Empirical Archival
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Taejin Jung, Seoul National University

THE INTERPLAY OF CFOS AND CEOS WITH REGARD TO INVESTMENT EFFICIENCY – A REGULATORY FOCUS PERSPECTIVE

Author: **NINA DETZEN, VU UNIVERSITY AMSTERDAM** EA = Empirical Archival
Co-Author: Sebastian Firk, Georg-August Universität Göttingen
Michael Wolff, Georg-August Universität Göttingen

CFO CHARACTERISTICS, CFO POWER, AND THE USE OF STRATEGIC MANAGEMENT ACCOUNTING PRACTICES

Author: **FRANK VERBEETEN, UNIVERSITY OF AMSTERDAM** SU = Survey
Co-Author: Timur Pasch, Utrecht University

SESSION: MA-PS Day and Time: Thursday 31st May • 11:00-12:30

MAPS08 *Chair:* ANN JORISSEN *Room:* N25

THE EFFECTS OF R&D CAPITALIZATION ON THE TRADE CREDIT AND THE DURATION OF CUSTOMER-SUPPLIER RELATIONSHIP

Author: **FEI-LIANG CHIEN, KAINAN UNIVERSITY** EA = Empirical Archival
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Pei-Yi Liu, National Dong Hwa University
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DOES GEOGRAPHIC PROXIMITY INFLUENCE CORPORATE INVESTMENT?

Author: **CHUNG-YU HUNG, MELBOURNE UNIVERSITY / MELBOURNE BUSINESS SCHOOL** EA = Empirical Archival
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THE USE OF MANAGEMENT CONTROL SYSTEM IMPLEMENTATION AS A DIVERSIONARY TACTIC IN AN INTER-ORGANIZATIONAL CONTEXT

Author: **CÉLIA LEMAIRE, UNIVERSITY OF STRASBOURG** CF = Case/Field Study
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MAPS09

Chair: AZIZA LAGUECIR

Room: N26

LIKEABILITY AND LENIENCY: AN EXPERIMENTAL STUDY ON COGNITIVE PROCESSING IN PERFORMANCE EVALUATIONS

Author: KAI ALEXANDER BAUCH, DUESSELDORF UNIVERSITY EX = Experimental

Co-Author: Peter Kotzian, DUESSELDORF UNIVERSITY

Barbara E. Weißenberger, DUESSELDORF UNIVERSITY

INFORMATION TYPE, TIMING, AND COMMUNICATION IN TEAMS.

Author: QINWEI CHI, JINAN UNIVERSITY EX = Experimental

Co-Author: Wenjing Li, Jinan University

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THE EFFECTS OF LEVEL 3 FAIR VALUE ASSUMPTIONS ON MANAGERS' SELLING DECISIONS

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MAPS10

Chair: ALEXANDER HIMME

Room: N27

ISOMORPHIC PRESSURES IN SHORT-TERM MANAGERIAL DECISIONS: EVIDENCE FROM WORKING CAPITAL MANAGEMENT

Author: SAIPRIYA KAMATH, LSE, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE EA = Empirical Archival

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COST BEHAVIOR TERMINOLOGY IN FINANCIAL REPORTING

Author: JOO HYUNG LEE, UNIVERSITY OF CALGARY EA = Empirical Archival

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BUSINESS STRATEGY AND COST STICKINESS UNDER DIFFERENT MANAGEMENT EXPECTATION AND INSTITUTIONAL PERSPECTIVE

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SESSION: MA-PS Day and Time: Thursday 31st May • 16:00-17:30

MAPS11

Chair: UTZ SCHÄFFER

Room: N26

ANTECEDENTS OF THE ABANDONMENT OF A MANAGEMENT ACCOUNTING SYSTEM - THE CASE OF VALUE-BASED MANAGEMENT

Author: LUKAS BERGER, GEORG-AUGUST-UNIVERSITÄT GÖTTINGEN EA = Empirical Archival

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THE USEFULNESS OF FAIR VALUE ACCOUNTING IN EXECUTIVE COMPENSATION

Author: MARK DEFOND, UNIVERSITY OF SOUTHERN CALIFORNIA EA = Empirical Archival

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Jinshuai Hu, Xiamen University

MARKET REACTIONS TO CREDIT RATING CHANGES: THE IMPACT OF USING VALUE-BASED PERFORMANCE MEASURES

Author: SIMON SCHÖLZEL, MUENSTER UNIVERSITY

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Co-Author: Lisa Silge, University of Muenster

SESSION: MA-PS Day and Time: Thursday 31st May • 16:00-17:30

MAPS12

Chair: SEBASTIAN FIRK

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THE EFFECTIVENESS OF PEER-LEVEL CALIBRATION COMMITTEES

Author: ANDSON BRAGA DE AGUIAR, UNIVERSITY OF SAO PAULO

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Co-Author: Jasmijn Bol, Tulane University

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STRATEGIC PEER SELECTION IN EXECUTIVE COMPENSATION

Author: FENG TANG, THE HONG KONG POLYTECHNIC UNIVERSITY

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HOW DOES A NEW BROOM SWEEP CLEANER? SALES AND COSTS CONSEQUENCES OF CEO TURNOVERS

Author: DAN WEISS, TEL AVIV UNIVERSITY

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Co-Author: Julia Nasev, University of Cologne

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MAPS13

Chair: MICHAEL S. C. TSE

Room: N28

CEO PENSION AND LABOR INVESTMENT EFFICIENCY

Author: YOUNGJIN KIM, KAIST BUSINESS SCHOOL

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Co-Author: Kyoungwon Mo, Chung-Ang University

EXPECTATION ACCURACY, COST BEHAVIOR, AND SLIPPERY PRICES

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EA = Empirical Archival

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THE EFFECT OF MATERIAL WEAKNESSES IN INTERNAL CONTROL AND THEIR REMEDIATION ON ACCRUALS QUALITY: EVIDENCE FROM JAPAN

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SESSION: MA-PS Day and Time: Friday 1st June • 09:00-10:30

MAPS14

Chair: JACOBO GÓMEZ CONDE

Room: N25

DETERMINANTS OF THE RATCHET EFFECT: EVIDENCE FROM RETAIL BANKING

Author: CHRISTIAN BRÜCK, RUHR UNIVERSITY BOCHUM

SU = Survey

Co-Author: Thorsten Knauer, Ruhr-Universität Bochum

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THE EFFECT OF PERFORMANCE MEASURES, TYPES OF MOTIVATION AND PROACTIVE BEHAVIOUR ON CREATIVITY: EVIDENCE FROM RESEARCH AND DEVELOPMENT MANAGERS

Author: VINCENT CHONG, THE UNIVERSITY OF WESTERN AUSTRALIA SU = Survey
Co-Author: Uta Bindl, London School of Economics
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CAN MANAGERS USE REWARD SYSTEMS TO BUILD RELATIONAL CONTRACTS?

Author: ANNE LILLIS, THE UNIVERSITY OF MELBOURNE SU = Survey
Co-Author: Sujay Nair, University of Melbourne
Margaret Abernethy, University of Melbourne

SESSION: MA-PS Day and Time: Friday 1st June • 09:00-10:30

MAPS15

Chair: MICHAEL EBERT

Room: N26

DESIGN OF MANAGEMENT COMPENSATION PACKAGES WITH PERKS - FORMULA APPORTIONMENT VS. SEPARATE TAXATION

Author: HÜLYA ÇELEBI, UNIVERSITY OF INNSBRUCK AM = Analytical/Modelling
Co-Author:

CONSISTENT INCENTIVE SYSTEM DESIGN FOR SUPERVISORY BOARDS AND EXECUTIVE BOARDS: IMPLICATIONS OF CENTRALIZED AND DELEGATED COMPENSATION AUTHORITY

Author: JULIA ORTNER, MAINZ UNIVERSITY AM = Analytical/Modelling
Co-Author:

TASK ASSIGNMENT AND ITS INTERPLAY WITH MANAGEMENT CONTROLS

Author: CHRISTIAN SCHMID, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS AM = Analytical/Modelling
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MAPS16

Chair: PAUL THAMBAR

Room: N25

(DE-)INSTITUTIONAL WORK IN ACCOUNTING CHANGES – THE RISE AND FALL OF NOKIA

Author: ANTTI RAUTIAINEN, UNIVERSITY OF JYVASKYLA CF = Case/Field Study
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INCENTIVIZING INNOVATION: THE ROLE OF KNOWLEDGE EXCHANGE AND DISTAL SEARCH BEHAVIOR

Author: GERHARD SPECKBACHER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS SU = Survey
Co-Author: Markus Wabnegg, Vienna University of Economics and Business

PRACTICE INNOVATIVENESS IN PROFESSIONAL SERVICE FIRMS

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Co-Author: Christopher Williams, Durham University Business School

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MAPS17

Chair: LINO CINQUINI

Room: N26

DISAGGREGATED PERFORMANCE MEASURE FROM A COLLECTIVISTIC VIEW

Author: MASAFUMI FUJINO, NIHON UNIVERSITY CF = Case/Field Study
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BEHAVIORAL RESPONSES TO PERFORMANCE MEASUREMENT DIVERSITY AND SUBJECTIVITY IN INDIVIDUAL INCENTIVE PLANS

Author: LORENZO PATELLI, UNIVERSITY OF DENVER CF = Case/Field Study
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CONSTRAINING VERSUS FACILITATING: THE DUAL ROLE OF MANAGEMENT CONTROL SYSTEMS AND ORGANIZATIONAL TENSION

Author: FELIX L. WENGER, DORTMUND UNIVERSITY CF = Case/Field Study
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MAPS18 Chair: JEANETH JOHANSSON Room: N27

MANAGERIAL INFLUENCES ON GOAL SETTING AND PERFORMANCE OUTCOMES

Author: JENNIFER GRAFTON, THE UNIVERSITY OF MELBOURNE CF = Case/Field Study
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THE PRODUCTION OF STRATEGIC AND FINANCIAL RATIONALES IN CAPITAL INVESTMENTS: JUDGMENTS BASED ON INTUITIVE EXPERTISE

Author: MICHAEL GRANT, UPPSALA UNIVERSITY CF = Case/Field Study
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MANAGERIAL REPORTING PROCEDURES IN HIERARCHICAL SYSTEMS

Author: VICTOR VAN PELT, TILBURG UNIVERSITY EX = Experimental
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MAPS19 Chair: FREDRIK NILSSON Room: N26

ENTERPRISE SOCIAL MEDIA AND CONTROL SYSTEM DESIGN

Author: PETER G. ROETZEL, ASCHAFFENBURG UNIVERSITY OF APPLIED SCIENCES SU = Survey
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FORMAL CONTROL OF BUSINESS MODEL AND PRODUCT INNOVATION IN STARTUP COMPANIES

Author: HANNA SCHACHEL, TECHNICAL UNIVERSITY OF BERLIN CF = Case/Field Study
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MAPS20 Chair: BREDA SWEENEY Room: N27

PRACTICE VARIATION IN MUNICIPAL RISK MANAGEMENT

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Toni Mättö, University of Jyväskylä
Jukka Pellinen, University of Jyväskylä
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THE ROLE OF MANAGEMENT ACCOUNTANTS IN RISK MANAGEMENT: AN EXPLORATORY STUDY IN A LARGE BANK

Author: PAULA VAN VEEN-DIRKS, UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS CF = Case/Field Study
Co-Author: SANDRA TILLEMA, UNIVERSITY OF GRONINGEN
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STRATEGIZING IN THE MIDST OF MANAGEMENT CONTROLS: A CASE STUDY ON THE RELATIONSHIP BETWEEN MANAGEMENT CONTROLS AND PROMISES ON STRATEGIES

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Zhichao (Alex) Wang, The Australian National University

SESSION: MA-PS Day and Time: Friday 1st June • 14:00-15:30

MAPS21 Chair: SANDER VAN TRIEST Room: N28

SETS OF ERM PRACTICES IN NON-FINANCIAL FIRMS: AN EXPLORATORY STUDY

Author: EVELYN BRAUMANN, AARHUS UNIVERSITY, SCHOOL OF BUSINESS AND SOCIAL SCIENCES SU = Survey
Co-Author:

NAVIGATING STORMY SEAS: ANOTHER LOOK AT THE INTERPLAY OF MIDDLE MANAGER INVOLVEMENT AND FORMAL PLANNING

Author: STEFAN LINDER, ESSEC BUSINESS SCHOOL SU = Survey
Co-Author: Johanna Sax, Copenhagen Business School

SESSION: MA-PSD Day and Time: Wednesday 30th May • 15:00-16:30

MAPSD01 Chair: EELKE WIERSMA Room: N27

TARGET DIFFICULTY AND CORPORATE RISK TAKING

Discussant: MARK ANDERSON
Author: XIAOLING CHEN, UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN EA = Empirical Archival
Co-Author: Minjeong Kim, University of Illinois at Urbana-Champaign
Laura Yue Li, University of Illinois at Urbana-Champaign
Wei Zhu, University of Illinois at Urbana-Champaign

EXAMINING THE DYNAMIC NATURE OF EXECUTIVE COMPENSATION: A FIRM LIFE CYCLE APPROACH

Discussant: MATTHIAS MAHLENDORF
Author: MELISSA MARTIN, UNIVERSITY OF ILLINOIS AT CHICAGO EA = Empirical Archival
Co-Author: Katharine Drake, University of Arizona

SESSION: MA-PSD Day and Time: Wednesday 30th May • 17:00-18:30

MAPSD02 Chair: FRANK VERBEETEN Room: N28

INCENTIVE DESIGN AND EMPLOYEE SELF-SELECTION

Discussant: LORENZO PATELLI

Author: MAXIMILIAN MARGOLIN, WHU - OTTO BEISHEIM
SCHOOL OF MANAGEMENT SU = Survey

Co-Author: Matthias D. Mahlendorf, Frankfurt School of Finance & Management
Utz Schaeffer, WHU - Otto Beisheim School of Management

YOU PROMOTED WHO? MANAGERS' STRATEGIC PROMOTION DECISIONS AND THE EFFECTS OF TRANSPARENCY AND COMPENSATION INTERDEPENDENCE

Discussant: VICTOR VAN PELT

Author: VICTOR MAAS, UNIVERSITY OF AMSTERDAM EX = Experimental

Co-Author: Gary Hecht, University of Illinois at Urbana-Champaign
Marcel van Rinsum, RSM Erasmus University

SESSION: MA-PSD Day and Time: Thursday 31st May • 09:00-10:30

MAPSD03

Chair: NATALIA MINTCHIK

Room: N28

THE ROLE OF CONTROLLABILITY ATTRIBUTION IN MEDIATING THE RELATIONSHIP BETWEEN TOP-DOWN (BOTTOM-UP) ROLLING BUDGETING AND JOB PERFORMANCE

Discussant: DAVID BEDFORD

Author: YU-LIN CHEN, NATIONAL TAIPEI UNIVERSITY OF
BUSINESS SU = Survey

Co-Author: Meichu Huang, Chung Yuan Christian University

TO DISCLOSE OR NOT TO DISCLOSE: THE JOINT EFFECTS OF SUPERVISOR PAY TRANSPARENCY AND VERTICAL PAY DISPERSION ON BUDGETING DECISIONS

Discussant: LAN GUO

Author: XIAOTAO LIU, NORTHEASTERN UNIVERSITY EX = Experimental

Co-Author: Yu Tian, University of Central Florida
Yue Zhang, Northeastern University

SESSION: MA-PSD Day and Time: Thursday 31st May • 11:00-12:30

MAPSD04

Chair: LORENZO PATELLI

Room: N28

HOW PERFORMANCE EVALUATION CAUSES CHRONIC STRESS: FIELD EVIDENCE ON NEUROHORMONAL EFFECTS OF ACCOUNTABILITY DURATION

Discussant: VICTOR MAAS

Author: LARS FRIMANSON, UPPSALA UNIVERSITY EX = Experimental

Co-Author: Janina Hornbach, Uppsala University
Frank Hartmann, Erasmus University

MEASUREMENT AND STRATEGY SURROGATION

Discussant: XIAOTAO LIU

Author: WILLIAM TAYLER, BRIGHAM YOUNG UNIVERSITY EX = Experimental

Co-Author: Paul Black, The University of South Carolina
Thomas Meservy, Brigham Young University
William Tayler, Brigham Young University
Jeffrey Williams, The University of Illinois at Urbana-Champaign

SESSION: MA-PSD Day and Time: Friday 1st June • 09:00-10:30

MAPSD05

Chair: THOMAS GÜNTHER

Room: N27

COEXISTENCE OF STANDARDIZATION AND INNOVATION: EVIDENCE FROM THE LEAN ENVIRONMENT OF BUSINESS PROCESS OUTSOURCING

Discussant: MARTIN MESSNER

Author: EWELINA ZARZYCKA, LODZ UNIVERSITY

CF = Case/Field Study

Co-Author: Justyna Dobroszek, Faculty of Management, University of Lodz

Lauri Lepistö, Turku School of Economics, University of Turku, Pori Unit

Sinikka Moilanen, Oulu Business School, University of Oulu

MANAGING THE COMPLEXITIES OF INNOVATION: THE ROLE OF MANAGEMENT CONTROL PACKAGES

Discussant: MARTINE COOLS

Author: ROBERT SCAPENS, BIRMINGHAM BUSINESS SCHOOL/UNIVERSITY OF BIRMINGHAM

CF = Case/Field Study

Co-Author: Elena Giovannoni, Royal Holloway, University of London

SESSION: MA-PSD Day and Time: Friday 1st June • 11:00-12:30

MAPSD06

Chair: MAXIMILIAN MARGOLIN

Room: N28

EMPIRICAL ANALYSIS OF SUPPLIER PERFORMANCE IN A MANUFACTURING FIRM

Discussant: MELISSA MARTIN

Author: JORGE ROMERO, TOWSON UNIVERSITY

EA = Empirical Archival

Co-Author: Neale O'Connor, Monash University Malaysia

THE SUPPLIER-CUSTOMER RELATIONSHIP AND COST STRUCTURE IN JAPAN

Discussant: DAN WEISS

Author: IKUKO SASAKI, TOHOKU GAKUIN UNIVERSITY

EA = Empirical Archival

Co-Author: Atsushi Shiiba, Osaka University

Kunimaru Takahashi, Aoyama Gakuin University

SESSION: MA-RF Day and Time: Wednesday 30th May • 15:00-16:30

MARF01

Chair: CATHERINE ELISABET BATT

Room: N38

THE EFFECT OF STOCK BASED INCENTIVES ON INDIVIDUAL MANAGER PERFORMANCE

Author: CAROLIN AHRENS, GOETTINGEN UNIVERSITY

EA = Empirical Archival

Co-Author:

INFORMAL PEER MONITORING AS A DETERMINANT OF THE MOTIVATIONAL DIMENSION OF BUDGETS

Author: ERNESTO LOPEZ-VALEIRAS, UNIVERSITY OF VIGO

SU = Survey

Co-Author: Jacobo Gomez-Conde, Universidad Autónoma de Madrid

Ricardo Malagueno, University of East Anglia

Jose Carlos Tiomatsu Oyadomari, Universidade Presbiteriana Mackenzie

TOP MANAGEMENT TEAM INCENTIVE DISPERSION AND EARNINGS QUALITY

Author: JEFF NG, THE CHINESE UNIVERSITY OF HONG KONG

AM = Analytical/Modelling

Co-Author: Taejin Kim, THE CHINESE UNIVERSITY OF HONG KONG

Hangsoo Kyung, THE CHINESE UNIVERSITY OF HONG KONG

INCENTIVE SYSTEM DESIGN UNDER UNKNOWN PREFERENCES: ARE IFRS FAIR VALUES SUITABLE FOR PERFORMANCE MEASUREMENT?

Author: LOUIS VELTHUIS, MAINZ UNIVERSITY

AM = Analytical/Modelling

Co-Author: Alexander Bantz, University of Mainz,

FIXED SALARY OR INCENTIVE CONTRACT?-THE EFFECT OF COGNITIVE BIAS AND INFLUENCE ACTIVITY ON THE COMPENSATION CONTRACT-

Author: *TOSHIAKI WAKABAYASHI, SOPHIA UNIVERSITY*

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Co-Author:

SESSION: MA-RF Day and Time: Wednesday 30th May • 15:00-16:30

MARF02

Chair: LARS FRIMANSON

Room: N39

DETERMINANTS AND PERFORMANCE CONSEQUENCES OF NARRATIVE FEEDBACK IN SUBJECTIVE PERFORMANCE EVALUATION

Author: *JEONG-HOON HYUN, NEOMA BUSINESS SCHOOL*

EA = Empirical Archival

Co-Author: *Tae-Sik Ahn, Seoul National University*

GOING PUBLIC: EMPLOYEE RESPONSES TO RELATIVE PERFORMANCE DISCLOSURE

Author: *F.ASIS MARTINEZ-JEREZ, UNIVERSITY OF NOTRE DAME*

EA = Empirical Archival

Co-Author: *Pablo Casas-Arce, Arizona State University*

Carolyn Deller, Wharton School -- University of Pennsylvania

LACK OF PATIENT INTERACTION AMONG SWEDISH MEDICAL DOCTORS

Author: *OSSI PESÄMAA, LULEÅ UNIVERSITY OF TECHNOLOGY* SU = Survey

Co-Author: *Jeaneth Johansson,
Pia Näsvall,*

THE EFFECT OF RELATIVE PERFORMANCE INFORMATION ON KNOWLEDGE SHARING AMONG EMPLOYEES

Author: *CHRISTIAN SCHNIEDER, MUENSTER UNIVERSITY*

EX = Experimental

Co-Author: *Friedrich Sommer, University of Bayreuth
Arnt Woehrmann, University of Giessen*

THE IMPACT OF CULTURAL DIFFERENCES ON MERGER PERFORMANCE: THE MEDIATING ROLE OF RESISTANCE AND CORPORATE LEARNING

Author: *DIETER SMEULDERS, OPEN UNIVERSITY OF THE NETHERLANDS*

SU = Survey

Co-Author: *Henri C. Dekker, Vrije Universiteit Amsterdam
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MARF03

Chair: LANA Y J LIU

Room: N38

SAFEGUARDING THE UNKNOWN? QUALITY OF RESEARCH IN THE PERFORMANCE MEASUREMENT ERA AT UNIVERSITIES

Author: *DAVID BEDFORD, UNIVERSITY OF TECHNOLOGY SYDNEY*

CF = Case/Field Study

Co-Author: *Markus Granlund, Turku School of Economics
Kari Lukka, Turku School of Economics*

OPENING THE BLACK BOX OF THE RELATIONSHIP BETWEEN PERFORMANCE MEASUREMENT SYSTEMS AND ORGANIZATIONAL PERFORMANCE: AN EXPLORATORY STUDY OF MANAGEMENT ACCOUNTING CAPABILITIES

Author: *KAZUNORI FUKUSHIMA, CHUO UNIVERSITY*

SU = Survey

Co-Author: *Takehiro Metoki, Musashi University*

INDUSTRY DIFFERENCES OF ENVIRONMENTAL PERCEPTIONS AND THE IMPORTANCE OF PERFORMANCE MEASURES

Author: NADINE GERHARDT, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT SU = Survey
Co-Author: Erik Strauss, University of Witten/Herdecke
Juergen Weber, WHU

THE EFFECT OF AGGREGATE PERFORMANCE MEASUREMENTS ON FLEXIBLE ROLE ORIENTATION: A COMPUTATIONAL SIMULATION

Author: TAKESHI NISHII, SENSU UNIVERSITY EX = Experimental
Co-Author: Takahito Kondo, Kyoto Sangyo University

REDUCING STRATEGY SURROGATION: THE EFFECTS OF FLEXIBILITY OF STRATEGIC PERFORMANCE MEASUREMENT SYSTEMS, ENVIRONMENTAL DYNAMISM AND STRATEGY ENGAGEMENT

Author: KAIWEI WANG, UNSW SYDNEY EX = Experimental
Co-Author: Kaiwei Wang, UNSW Sydney
Linda Chang, UNSW Sydney
Mandy Cheng, UNSW Sydney

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MARF04 Chair: JOAO PEDRO OLIVEIRA Room: N39

THE IMPACT OF INTERACTIVE AND DIAGNOSTIC USES OF MANAGEMENT ACCOUNTING AND CONTROL SYSTEMS ON EARNINGS MANAGEMENT

Author: JACOBO GÓMEZ CONDE, AUTONOMOUS UNIVERSITY OF MADRID SU = Survey
Co-Author: Beatriz Garcia Osma, Universidad Carlos III Madrid
Ernesto Lopez-Valeiras, Universidad de Vigo

GOVERNMENT-ENFORCED PERFORMANCE MEASURES AND FRAUD: EVIDENCE FROM EVA ADOPTION BY CHINESE CENTRAL STATE-OWNED ENTERPRISES

Author: MENGNING LIU, SUN YAT-SEN UNIVERSITY EA = Empirical Archival
Co-Author: SUJUAN XIE, Business school, Sun Yat-Sen University
YUNGUO LIU, Business school, Sun Yat-Sen University
Jason Xiao, Cardiff University

WHISTLEBLOWER FRAUD ALLEGATIONS AND CUSTOMER CONTRACTING

Author: GERARDO PEREZ CAVAZOS, HARVARD UNIVERSITY / HARVARD BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Jonas Heese, Harvard University / Harvard Business School

MULTIPLE TASKS AND THE SPILLOVER OF OPPORTUNISTIC BEHAVIOR

Author: ANJA SCHWERING, RUHR UNIVERSITY BOCHUM EX = Experimental
Co-Author: Christian Brück, Ruhr-Universität Bochum
Thorsten Knauer, Ruhr-Universität Bochum

THE IMPACTS OF MILES AND SNOW'S REACTOR CHARACTERISTICS ON EARNINGS MANAGEMENT

Author: NOBUMASA SHIMIZU, WASEDA UNIVERSITY SU = Survey
Co-Author: Kazutoshi Yanai, Aoyama Gakuin University
Kohei Arai, Gunma University
Akiko Tamura, Hosei University

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MARF05 Chair: IKUKO SASAKI Room: N38

EXPLORING THE RELATION OF CSR ACTIVITIES WITH OPERATING ACTIVITIES

Author: APOSTOLOS BALLAS, ATHENS UNIVERSITY OF ECONOMICS AND EA =

Co-Author: Anastasia Filiou, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS
 Vassilios Christos Naoum, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS
 Orestes Vlismas, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS

THE EFFECT OF THE INTENSITY OF A CUSTOMER-FOCUSED STRATEGY ON CUSTOMER ACCOUNTING TECHNIQUES USED BY A GLOBAL COURIER COMPANY AND A EUROPEAN BANK.

Author: KEN BATES, VICTORIA UNIVERSITY OF WELLINGTON CF = Case/Field Study
Co-Author: Carolyn Fowler, Victoria University of Wellington
 Ian Eggleton, Victoria University of Wellington

FROM REPRESENTATION OF FACTS TO MEDIATION OF CONCERNS: THE DEVELOPMENT OF INTEGRATED REPORTING AS IT EMERGES IN PRACTICE

Author: FABRIZIO GRANÀ, LUISS UNIVERSITY CF = Case/Field Study
Co-Author: Cristiano Busco, LUISS Guido Carli
 Maria Federica Izzo, LUISS Guido Carli

CREATING MARKETS FOR SUSTAINABLE PRACTICES IN THE MARITIME SECTOR

Author: CRISTIANA PARISI, COPENHAGEN BUSINESS SCHOOL CF = Case/Field Study
Co-Author: Juliana Hsuan, Copenhagen Business School

CSR PERFORMANCE, INCENTIVES AND LEARNING EFFECT

Author: LAURA ZONI, UNIVERSITÀ CATTOLICA DEL SACRO CUORE EA = Empirical Archival
Co-Author: Giovanni Battista Derchi, Lausanne University / HEC Lausanne
 Andrea Dossi, Università Bocconi

SESSION: MA-RF Day and Time: Thursday 31st May • 09:00-10:30

MARF06

Chair: ULRICH SCHÄFER

Room: N39

WHEN ARE COMPLEX COSTING SYSTEMS USEFUL? THE INFLUENCE OF A FIRM'S CONTEXT

Author: ANN JORISSEN, UNIVERSITY OF ANTWERP SU = Survey
Co-Author: Piyada Daowadueng, University of Antwerp
 Yan Du, EDHEC

UNDER WHAT CIRCUMSTANCES CAN COST CROSS-SUBSIDIZATION OUTWEIGH ECONOMIES OF SCALE?

Author: CELIA DOROTHEE LEVERKUS, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS EA = Empirical Archival
Co-Author:

ON THE INFLUENCE OF TASK INTERRUPTION AND SOCIAL INTERACTION ON ESTIMATION ERROR IN TIME-DRIVEN COSTING SYSTEMS

Author: SOPHIE MAUSSEN, GHENT UNIVERSITY EX = Experimental
Co-Author: Sophie Hoozée, Ghent University

DRIVERS OF OVER- AND UNDERCOSTING IN SOPHISTICATED COST SYSTEMS: A PRODUCT PORTFOLIO PERSPECTIVE

Author: KAI MERTENS, HAMBURG UNIVERSITY OF TECHNOLOGY AM = Analytical/Modelling
Co-Author: Matthias Meyer, Hamburg University of Technology

THE EFFECT OF ACTIVITY COST POOL INTERDEPENDENCY ON THE ACCURACY OF ENERGY COSTING INFORMATION – A SIMULATION STUDY

Author: ANA MICKOVIC, KARLSRUHE INSTITUTE OF TECHNOLOGY (KIT) AM = Analytical/Modelling

Co-Author:

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MARF07

Chair: DANIEL SCHAUPP

Room: N38

DETERMINANTS OF COST ALLOCATION AND PERFORMANCE IMPACT OF DISTORTED COST ALLOCATION

Author: TAE-SIK (T.S.) AHN, SEOUL NATIONAL UNIVERSITY EA = Empirical Archival

Co-Author: Iny Hwang, Seoul National University
Jeong-Hoon Hyun, NEOMA Business School
Minjae Koo, University of Houston - Bauer college of business

FACTORS EXPLAINING A COST-BASED PRICING ESSENCE

Author: REINALDO GUERREIRO, UNIVERSITY OF SAO PAULO SU = Survey

Co-Author: JULIANA VENTURA AMARAL, UNIVERSITY OF SAO PAULO

COST STICKINESS AND INFORMATION OF TAX ACCOUNTS FOR LOSS REPORTING FIRMS

Author: JI HYE KIM, KOREA UNIVERSITY EA = Empirical Archival

Co-Author: Jinbae Kim, Korea University
Gun Lee, Changwon National University

DOES SOCIAL CAPITAL AFFECT ASYMMETRIC COST BEHAVIOUR? EVIDENCE FROM U.S. COUNTIES

Author: THOMAS LOY, BAYREUTH UNIVERSITY EA = Empirical Archival

Co-Author: Sven Hartlieb, University of Bamberg
Brigitte Eierle, University of Bamberg

BUSINESS ENVIRONMENT AND BEHAVIORS OF MATERIAL COSTS, QUANTITIES, AND PRICES

Author: TAE YOUNG PAIK, SUNGKYUNKWAN UNIVERSITY EA = Empirical Archival

Co-Author: Min Jo Kim, Digital Chosunilbo
Wan Suk Ko, Hankuk University of Foreign Studies

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MARF08

Chair: SERGEJA SLAPNICAR

Room: N39

BEYOND TRADITIONAL AND ALTERNATIVE BUDGETING: BUDGETING AS A FRAMEWORK

Author: CATHERINE ELISABET BATT, REYKJAVÍK UNIVERSITY CDIH = Conceptual Development/Interpretative/Historical

Co-Author:

THE ROLE OF PROCESS ACCOUNTABILITY IN MITIGATING THE IMPACT OF AFFECT ON CAPITAL BUDGETING DECISIONS

Author: DENNIS D. FEHRENBACHER, MONASH UNIVERSITY EX = Experimental

Co-Author: Steve Kaplan, Arizona State University
Carly Moulang, Monash University

THE IMPACT OF ACCOUNTABILITY-ORIENTED CONTROL CHARACTERISTICS OF VARIANCE INVESTIGATION ON BUDGETARY SLACK AND MODERATING EFFECT OF MORAL DEVELOPMENT

Author: LANA Y J LIU, NEWCASTLE UNIVERSITY EX = Experimental

Co-Author: Deqiang Deng, Nanjing University of Science and Technology
Subin Wen, Nanjing University of Science and Technology

THE REVIVAL OF A MANAGEMENT ACCOUNTING TECHNIQUE: ZERO-BASED BUDGETING AND SHAREHOLDER ACTIVISM

Author: MARTIN MESSNER, UNIVERSITY OF INNSBRUCK EA = Empirical Archival
Co-Author: Rodney Coyte, University of Sydney
Shan Zhou, University of Sydney

INTERDEPENDENCE OF CAPITAL AND INCENTIVE PROVISION

Author: MARKUS NISCH, GOETHE UNIVERSITY FRANKFURT AM = Analytical/Modelling
Co-Author:

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MARF09 Chair: ANDRONIKI TRIANTAFYLLI Room: N38

A DESCRIPTIVE CASE STUDY ON THE INTERPLAY OF LEVERS OF CONTROL FRAMEWORK AND INNOVATION

Author: RÚBEN BARROS, ISCTE - UNIVERSITY INSTITUTE OF LISBON CF = Case/Field Study
Co-Author: Ana Maria Dias Simões da Costa Ferreira, ISCTE-IUL

MANAGEMENT ACCOUNTING AND CONTROL SYSTEMS IN PRIVATE EQUITY BACKED FIRMS

Author: MARKO JÄRVENPÄÄ, UNIVERSITY OF VAASA CF = Case/Field Study
Co-Author: Jukka Pellinen, University of Jyväskylä
Henri Teittinen, Seinäjoki University of Applied Science
Robert W. Scapens, Alliance Manchester BusinessSchool

THE MANAGEMENT CONTROL SYSTEM IN THE CONTEXT OF PUBLIC MANAGEMENT OF WATER SUPPLY CHAIN IN THE FORMER SOVIET UNION. A STAKEHOLDERS' APPROACH

Author: IRINA PALADI, PARIS X NANTERRE UNIVERSITY CF = Case/Field Study
Co-Author: Pierre FENIES, PARIS X NANTERRE UNIVERSITY

STRATEGIZING IN AN ECOSYSTEM-MANAGEMENT CONTROL AND INTER-FIRM STRATEGIZING

Author: PAUL THAMBAR, MONASH UNIVERSITY CDIH = Conceptual Development/Interpretative/Historical
Co-Author: Ralph Kober, Monash University

THE FUNCTION OF MCS TO IMPROVE ORGANIZATIONAL LEARNING IN NEW PRODUCT DEVELOPMENT

Author: SATOKA YAMANE, TOKYO UNIVERSITY OF SCIENCE EA = Empirical Archival
Co-Author:

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MARF10 Chair: LUKAS GORETZKI Room: N39

EFFECTIVE ENTERPRISE RISK MANAGEMENT (ERM) PRACTICES THROUGH ORGANISATIONAL MIND

Author: THOMAS AHRENS, UNITED ARAB EMIRATES UNIVERSITY CF = Case/Field Study
Co-Author: Kursad Asdemir, UAEU

RETHINKING ENABLING CONTROL: IS IT RELEVANT IN RADICALLY DECENTRALIZED ORGANIZATIONS?

Author: WINNIE O'GRADY, UNIVERSITY OF AUCKLAND CF = Case/Field Study
Co-Author:

MITIGATING AGENCY PROBLEMS USING BALANCED SCORECARD

Author: TOTA PANGGABEAN, CALIFORNIA STATE CDIH = Conceptual Development/Interpretative/Historical

UNIVERSITY SACRAMENTO

Co-Author: Johnny Jermias, Simon Fraser University

RISK ATTITUDE AND INFORMATION PROCESSING IN RISKY DECISION-MAKING – RESULTS OF A QUASIEXPERIMENTAL STUDY

Author: ROBERT RIEG, AALEN UNIVERSITY OF APPLIED SCIENCES EX = Experimental

Co-Author: Ute Vanini, Kiel University of Applied Sciences

SESSION: MA-RF Day and Time: Friday 1st June • 09:00-10:30

MARF11

Chair: PETER G. ROETZEL

Room: N38

THE IMPACTS OF BONUS AND PENALTY ON CREATIVITY: INSIGHTS FROM AN EYE-TRACKING STUDY

Author: YASHENG CHEN, XIAMEN UNIVERSITY EX = Experimental

Co-Author: Bingyi Huang, Xiamen University

FIGHTING COLLUSION THROUGH DISPARITY: AN EXPERIMENTAL INVESTIGATION OF THE EFFECT OF PAY DISPERSION ON COLLUSION IN TOURNAMENTS

Author: LAN GUO, WILFRID LAURIER UNIVERSITY EX = Experimental

Co-Author: Kun Huo, Western University
Theresa Libby, University of Central Florida

INFLUENCING COOPERATION: EFFECTS OF NON-MONETARY CONTROLS

Author: PETER LETMATHE, RWTH AACHEN UNIVERSITY EX = Experimental

Co-Author: Ramji Balakrishnan, University of Iowa
Marc Zielinski, University of Siegen

THE EFFECT OF ‘STICK-DRESSED CARROT’ ON DIFFERENT STAGES OF CREATIVITY PROCESSES

Author: SHANMING LIU, BOCCONI UNIVERSITY EX = Experimental

Co-Author:

GENDER DIFFERENCES TO INCENTIVE SENSITIVITY

Author: SERGEJA SLAPNICAR, UNIVERSITY OF LJUBLJANA EX = Experimental

Co-Author: Karla Oblak, University of Ljubljana

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MARF12

Chair: IGOR PERECHUDA

Room: N39

HOW DO FISCAL PRESSURES SHAPE THE ROLE OF MANAGEMENT CONTROL PRACTICES IN HOSPITALS?

Author: MICHELLE CARR, UNIVERSITY COLLEGE CORK CF = Case/Field Study

Co-Author: Bernard Pierce, Dublin City University
Barbara Flood, Dublin City University

MANAGEMENT CONTROL PRACTICES, CONTEXTUAL FACTORS AND PERFORMANCE IN SMALL AND MEDIUM-SIZED ENTERPRISES

Author: NIKOLAY GEORGIEV, COPENHAGEN BUSINESS SCHOOL SU = Survey

Co-Author: Emil P. Andersen, Copenhagen Business School
Melanie Lucia Feldhues, Copenhagen Business School

MAPPING THE MAPS: STUDIES OF MANAGEMENT ACCOUNTING PRACTICES IN THE POST-SOCIALIST COUNTRIES

Author: OLGA IERMOLENKO, NORD UNIVERSITY BUSINESS SCHOOL EA = Empirical Archival

Co-Author:

THE ROLE OF MANAGEMENT TOOLS WITHIN COMPLEX ORGANIZATIONS : A STUDY THROUGH INSTITUTIONAL LOGICS THEORY AND FRENCH PRAGMATIC SOCIOLOGY

Author: *AGNÈS MAZARS CHAPELON, UNIVERSITY OF MONTPELLIER* CF = Case/Field Study

Co-Author: *Fabienne Villesèque-Dubus, Université Perpignan Via Domitia - MRM*
Pascale Amans, Université Toulouse 3 - LGCO

MANAGEMENT ACCOUNTING PRACTICES IN SUPPORT OF LEAN MANAGEMENT STRATEGY IN SERVICE ORGANIZATION

Author: *TOMASZ WNUK-PEL, LODZ UNIVERSITY* CF = Case/Field Study

Co-Author:

SESSION: MA-RF Day and Time: Friday 1st June • 11:00-12:30

MARF13

Chair: EPAMEINONDAS KATSIKAS

Room: N38

MANAGEMENT ACCOUNTING AND CONTROL IN SWEDEN - 30 YEARS OF DEVELOPMENT

Author: *GERT PAULSSON, LUND UNIVERSITY* EA = Empirical Archival

Co-Author: *Rolf Larsson, Lund university*

NUMERICAL REPRESENTATION, PRAGMATISM AND ACTION

Author: *BREDA SWEENEY, NATIONAL UNIVERSITY OF IRELAND, GALWAY* CF = Case/Field Study

Co-Author: *Emer Curtis, NUI Galway*

THE ROLE OF ACCOUNTING IN THE DELIVERY OF HEALTHCARE TO CANADA'S FIRST NATIONS POPULATION

Author: *AKOLISA UFODIKE, MACEWAN UNIVERSITY* CF = Case/Field Study

Co-Author: *Oliver Okafor, Ryerson University*

RESEARCH PRODUCTIVITY OF AUSTRALIAN ACCOUNTING ACADEMICS

Author: *ANNA WRIGHT, UNIVERSITY OF TECHNOLOGY SYDNEY* EA = Empirical Archival

Co-Author: *David Bond, University of Technology Sydney*
Robert Czernkowski, University of Technology Sydney

RESEARCH IN MANAGEMENT ACCOUNTING AND IMPLICATIONS FOR STUDIES IN CHINESE CONTEXT: A PERSPECTIVE BASED ON TOP ACCOUNTING PUBLICATIONS

Author: *YIFEI XIA, SHANGHAI UNIVERSITY OF FINANCE AND ECONOMICS* CDIH = Conceptual Development/Interpretative/Historical

Co-Author: *Guliang Tang, University of Internatioanl Business and Economics*

SESSION: MA-RF Day and Time: Friday 1st June • 11:00-12:30

MARF14

Chair: MARKUS NISCH

Room: N39

DEVELOPING AN INDUCED MODEL OF MANAGEMENT ACCOUNTING CHANGE: A LONGITUDINAL CASE STUDY

Author: *ANDREA DELLO SBARBA, UNIVERSITY OF PISA* CF = Case/Field Study

Co-Author: *Lino Cinquini, Scuola Superiore Sant'Anna*
Riccardo Giannetti, University of Pisa
Falconer Mitchell, University of Edinburgh

ON CONTINUED MYOPIC USE OF THE ELASTICITY BASED PRICING RULE

Author: *KENNETH FJELL, NHH NORWEGIAN SCHOOL OF ECONOMICS* AM = Analytical/Modelling

Co-Author: *Debashis Pal, University of Cincinnati*

LOOSE COUPLING IN A BEYOND BUDGETING IMPLEMENTATION: A CASE STUDY

Author: *JOAO PEDRO OLIVEIRA, UNIVERSITY OF PORTO* CF = Case/Field Study

Co-Author: *Lisa Nagel, University of Porto*

SESSION: MA-RF Day and Time: Friday 1st June • 14:00-15:30

MARF15

Chair: DIETER SMEULDERS

Room: N38

THE ROLE OF THE CONTROLLER IN THE PERSPECTIVE OF STRATEGY AS PRACTICE: A THEORETICAL ESSAY

Author: *ROSALIA ALDRACI BARBOSA LAVARDA, FEDERAL UNIVERSITY OF SANTA CATARINA* CDIH = Conceptual Development/Interpretative/Historical

Co-Author: *Fernanda Scussel, Federal University of Santa Catarina*
Joice Schafer, Federal University of Santa Catarina

MANAGERIAL ABILITY AND OVERINVESTMENT

Author: *YAN YI CHIOU, NATIONAL DEFENSE UNIVERSITY* EA = Empirical Archival

Co-Author: *Wan-Chien Chiu, National Tsing Hua University*
Hsuan-Lien Chu, National Taipei University

THE EFFECT OF MANAGERIAL ABILITY ON FUTURE STOCK PRICE CRASH RISK: EVIDENCE FROM KOREA

Author: *SOOYEON PARK, CHUNG-ANG UNIVERSITY* EA = Empirical Archival

Co-Author: *Hoon Jung, Dept. of Telecommunications & Spectrum Research, Korea Information Society Development Institute*

HOW DO CONTROLLER ROLES SHAPE STRATEGIC DECISION MAKING? THE IMPORTANCE OF COGNITIVE FLEXIBILITY IN THE CONTROLLER-MANAGER INTERACTION

Author: *UTZ SCHÄFFER, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT* SU = Survey

Co-Author: *Sebastian L.P. Fourné, Wilfrid Laurier University*
Daniel Guessow, WHU - Otto Beisheim School of Management

INTEGRATED MANAGERIAL DECISION-MAKING: THE INTERPLAY BETWEEN FINANCIAL AND NON-FINANCIAL INFORMATION IN STRATEGIC DECISION-MAKING PROCESSES

Author: *MIKE SCHULZE, EUROPEAN MANAGEMENT SCHOOL (EMS)* CF = Case/Field Study

Co-Author: *Martin Esch, EBS Universität für Wirtschaft und Recht*

SESSION: MA-RF Day and Time: Friday 1st June • 14:00-15:30

MARF16

Chair: MASAFUMI FUJINO

Room: N39

HYBRIDITY AS AN INSTRUMENTAL VALUE EMBEDDED: MANAGEMENT ACCOUNTING AND ACCOUNTANTS IN HYBRID ORGANIZATIONS

Author: *LINO CINQUINI, SANT'ANNA SCHOOL OF ADVANCED STUDIES* CF = Case/Field Study

Co-Author: *Cristina Campanale, SANT'ANNA SCHOOL OF ADVANCED STUDIES*
Giuseppe Grossi, Nord University

MANAGING ORGANIZATIONAL LEGITIMACY: THE CASE OF COOPERATIVE BANKS

Author: *AUDE DEVILLE, UNIVERSITY OF NICE-SOPHIA ANTIPOLIS* CF = Case/Field Study

Co-Author: *Nathalie Bénet, Toulouse 1 Capitole University – IAE, CRM*

THE RELATIONSHIP BETWEEN PRODUCT AND PROCESS INNOVATION AND OPERATING PERFORMANCE: THE MODERATING ROLE OF STRATEGIC POSITIONING

Author: SOONCHUL HYUN, UNIVERSITY OF CALGARY EA = Empirical Archival
Co-Author: Mark Anderson, University of Calgary
Rajiv Banker, Temple University

PERFORMANCE IMPLICATIONS OF MISALIGNMENT AMONG BUSINESS STRATEGY, LEADERSHIP STYLE, ORGANIZATIONAL CULTURE AND MANAGEMENT ACCOUNTING SYSTEMS

Author: JOHNNY JERMIAS, SIMON FRASER UNIVERSITY SU = Survey
Co-Author: Lindawati Gani, Universitas Indonesia
Christina Juliana, Universitas Indonesia

THE EFFECT OF OWNERSHIP CONTROL CHANGE ON ORGANIZATIONAL FACTORS, RULES AND ROUTINES OF MANAGEMENT ACCOUNTING

Author: CARLOS EDUARDO LAVARDA, FEDERAL UNIVERSITY OF SANTA CATARINA CF = Case/Field Study
Co-Author: Cleyton Ritta, UNESC

SESSION: PSNP-PS Day and Time: Thursday 31st May • 09:00-10:30

PSNPPS01 Chair: ANTTI RAUTIAINEN Room: N23

THE IMPACT OF MAYORS' CORRUPTION ON SPANISH MUNICIPAL SPENDING

Author: FRANCISCO BASTIDA, UNIVERSITY OF MURCIA EA = Empirical Archival
Co-Author: Ana-María Ríos, University of Murcia
María-Dolores Guillamón, University of Murcia
Bernardino Benito, University of Murcia

THE EFFECTS OF CFOS' STYLE ON ACCOUNTING OUTCOMES: AN EMPIRICAL INVESTIGATION IN ITALIAN MUNICIPALITIES

Author: MARIAFRANCESCA SICILIA, UNIVERSITY OF BERGAMO SU = Survey
Co-Author: Eugenio Anessi Pessina, Catholic University, Milan

MAINTAINING PUBLIC TRUST: THE INFLUENCE OF TRANSPARENCY AND ACCOUNTABILITY ON DONOR RESPONSE TO FRAUD

Author: MICHELLE YETMAN, UNIVERSITY OF CALIFORNIA, DAVIS EA = Empirical Archival
Co-Author: Erica Harris, Villanova University
Christine Petrovits, The College of William and Mary

SESSION: PSNP-PS Day and Time: Thursday 31st May • 11:00-12:30

PSNPPS02 Chair: FRANCISCO BASTIDA Room: N23

THE ROLE OF INSTITUTIONAL ENTREPRENEURS WITHIN THE EUROPEAN EPSAS PROGRAM: EVIDENCE FROM THE ITALIAN CASE

Author: LUCA BARTOCCI, UNIVERSITY OF PERUGIA CF = Case/Field Study
Co-Author: Daniela Argento, Kristianstad Perugia
Daniele Natalizi, University of Perugia

ANTI-FRAUD CONTROLS AND FRAUD RISK FACTORS IN THE NON-PROFIT WORLD: EVIDENCE FROM THE UNITED STATES IRS FORM 990

Author: KATHY HURTT, BAYLOR UNIVERSITY EA = Empirical Archival
Co-Author: Martha Eining, University of Utah
David Hurtt, Baylor University

MIGRATION, (IN)EFFECTIVE CALCULATIVE PRACTICES AND (UN)ETHICAL BEHAVIORS.

Author: *DANIELA PIANEZZI, UNIVERSITY OF ESSEX*

CF = Case/Field Study

Co-Author: *Lino Cinquini,
Giuseppe Grossi,
Massimo Sargiacomo,*

SESSION: PSNP-PS Day and Time: Thursday 31st May • 14:00-15:30

PSNP03

Chair: **FLORIAN GEBREITER**

Room: **N29**

COSTS AND OUTCOMES - THE CHALLENGES OF COSTING A GLOBAL SOCIETAL CHALLENGE

Author: *GERARDINE DOYLE, UNIVERSITY COLLEGE DUBLIN*

CF = Case/Field Study

Co-Author: *Shane O'Donnell, University College Dublin
Etáin Quigley, Applied Research in Connected Health, University College Dublin
Kate Cullen, University College Dublin
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PERFORMANCE INFORMATION USAGE IN LOCAL GOVERNMENTS WITHIN THE ADMINISTRATIVE REFORMS

Author: *TOOMAS HALDMA, UNIVERSITY OF TARTU*

CF =
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Study

Co-Author: *Karina KENK, University of Tartu, School of Economics and Business Administration
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QUANTIFYING THE 'IN-BETWEEN' OF PRISONS USING INDICATORS: THE TENSION BETWEEN SECURITY AND RESOCIALIZATION THROUGH THE LENS OF LIMINALITY

Author: *NATHALIE ILOGA BALEP, HELMUT SCHMIDT
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CF = Case/Field Study

Co-Author: *Christian Huber, HELMUT SCHMIDT UNIVERSITAET HAMBURG
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SESSION: PSNP-PS Day and Time: Friday 1st June • 11:00-12:30

PSNP04

Chair: **MICHELLE YETMAN**

Room: **N29**

WHAT CONDITIONS THE EFFICIENCY IN DRINKING WATER SUPPLY? AN EMPIRICAL EVIDENCE

Author: *BERNARDINO BENITO, UNIVERSITY OF MURCIA*

EA = Empirical Archival

Co-Author: *Ana-María Ríos, University of Murcia
María-Dolores Guillamón, University of Murcia
Úrsula Faura, University of Murcia
Francisco Bastida, University of Murcia*

MODELING OF THE RELATIONSHIP BETWEEN OPPORTUNISTIC POLITICAL CYCLES AND THE EXPLANATORY FACTORS OF CONTRACTING OUT OF PUBLIC SERVICES

Author: *EMILIO JOSÉ DE LA HIGUERA MOLINA, UNIVERSITY
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Co-Author: *José Luis Zafra Gómez, University of Granada
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Cristina María Campos Alba, University of Granada
Juan Carlos Garrido Rodríguez, University of Granada
Gemma Pérez-López, University of Granada*

THE MARKET VALUE OF DECOMPOSED CARBON EMISSIONS

Author: CHRISTIAN OTT, EUROPEAN UNIVERSITY VIADRINA EA = Empirical Archival
Co-Author: Frank Schiemann, Universität Hamburg

SESSION: PSNP-PSD Day and Time: Wednesday 30th May • 17:00-18:30

PSNPPSD01 Chair: TOOMAS HALDMA Room: N23

INDIVIDUAL RESPONSES TO COMPETING ACCOUNTABILITY PRESSURES IN HYBRID ORGANISATIONS: THE CASE OF AN ENGLISH BUSINESS SCHOOL

Discussant: PAOLO FERRI
Author: FLORIAN GEBREITER, ASTON UNIVERSITY / ASTON BUSINESS SCHOOL CF = Case/Field Study
Co-Author: Florian Gebreiter, Aston University
Nurul Hidayah, Aston University

PERFORMANCE INFORMATION USE IN EVALUATING STATE-OWNED ENTERPRISES – A PROCESS TRACING EXPERIMENT

Discussant: MARIAFRANCESCA SICILIA
Author: DAVID LINDERMÜLLER, BUNDESWEHR UNIVERSITY MUNICH EX = Experimental
Co-Author: Bernhard Hirsch, BUNDESWEHR UNIVERSITY MUNICH
Matthias Sohn, ZEPPELIN UNIVERSITY

SESSION: PSNP-PSD Day and Time: Friday 1st June • 14:00-15:30

PSNPPSD02 Chair: ELENA URQUIA Room: N18

AUDIT ADJUSTMENTS – A NEW LOOK AT AUDIT QUALITY IN THE PUBLIC SECTOR

Discussant: ANGELA GORE
Author: MARGARET GREENWOOD, BATH UNIVERSITY EA = Empirical Archival
Co-Author: Ruijia Zhan, University of Bath

MOTIVES FOR ASSET REVALUATION: AN EMPIRICAL ANALYSIS IN NON-PROFIT ORGANIZATIONS

Discussant: MARGARET GREENWOOD
Author: ANNE-MIE REHEUL, KU LEUVEN EA = Empirical Archival
Co-Author: Tom Van Caneghem, KU Leuven

SESSION: PSNP-RF Day and Time: Wednesday 30th May • 15:00-16:30

PSNPRF01 Chair: CLAUDIO COLUMBANO Room: N30

INFORMATION DISCLOSURE PRACTICES: ARE SPANISH ENTERPRISES OWNED BY THE PUBLIC ADMINISTRATION COMPLYING WITH LEGAL REQUIREMENTS?

Author: FRANCISCO JAVIER ANDRADES-PEÑA, UNIVERSITY OF CÁDIZ EA = Empirical Archival
Co-Author: Manuel Larrán, University of Cadiz
Jesus Herrera, University of Cadiz
Domingo Martinez, University of Seville

CAN TRANSPARENCY BE MEASURED IN LOCAL GOVERNMENTS? THE CASE OF SOCIAL SERVICES IN SPAIN

Author: MANUELA CAÑIZARES ESPADA, COMPLUTENSE UNIVERSITY OF MADRID EA = Empirical Archival
Co-Author: Clara Isabel Muñoz Colomina, Complutense University of Madrid
Raquel Pérez Estébanez, Complutense University of Madrid

BUDGET STABILITY, FINANCING AND SOCIAL RESPONSIBILITY IN SPANISH MUNICIPALITIES

Author: JULIAN CHAMIZO-GONZALEZ, AUTONOMOUS UNIVERSITY OF MADRID EA = Empirical Archival
Co-Author: Herenia Gutierrez-Ponce, UNiversidad Autonoma de Madrid
Elisa-Isabel Cano-Montero, Universidad de Castilla-La Mancha

TAX MIMICKING IN SPANISH MUNICIPALITIES

Author: MARÍA-DOLORES GUILLAMÓN, MURCIA UNIVERSITY EA = Empirical Archival
Co-Author: Ana-María Ríos, University of Murcia
Francisco Bastida, University of Murcia
Bernardino Benito, University of Murcia

BUDGETARY AND FISCAL GOVERNANCE IN SPAIN AFTER THE CRISIS: REFORM OR RESIST?

Author: YULIA KASPERSKAYA, UNIVERSITAT DE BARCELONA CDIH = Conceptual Development/Interpretative/Historical
Co-Author: Ramon Xifré, ESCI – Universitat Pompeu Fabra and Policy Research Fellow at IESE Business School

SESSION: PSNP-RF Day and Time: Wednesday 30th May • 17:00-18:30

PSNPRF02 Chair: INNA PAIVA Room: AS02

THE ROLE OF PUBLIC SECTOR ACCOUNTING HARMONIZATION IN GOVERNMENT PERFORMANCE

Author: MARCO BISOGNO, UNIVERSITY OF SALERNO EA = Empirical Archival
Co-Author: Beatriz Cuadrado Ballesteros, University of Salamanca

IS PRIVATIZATION RELATED TO CORRUPTION? AN EMPIRICAL ANALYSIS OF EUROPEAN COUNTRIES

Author: BEATRIZ CUADRADO-BALLESTEROS, UNIVERSITY OF SALAMANCA EA = Empirical Archival
Co-Author: NOEMI PEÑA-MIGUEL, UNIVERSITY OF BASQUE COUNTRY

IN PURSUIT OF ACCOUNTABILITY: AUDITING IN EUROPEAN LOCAL GOVERNMENTS

Author: FRANCESCA MANES ROSSI, UNIVERSITY OF SALERNO SU = Survey
Co-Author: Isabel Brusca, University of Zaragoza
Vicente Condor, University of Zaragoza

ANALYSIS OF FACTORS AFFECT THE NATIONAL EXPENDITURE EFFICIENCY: A CROSS COUNTRY STUDY

Author: MARIA DEL ROCIO MORENO ENGUIX, MURCIA UNIVERSITY EA = Empirical Archival
Co-Author: Laura Vanesa Lorente-Bayona, University of Murcia
Ester Gras-Gil, University of Murcia

THE EFFECTS OF INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS IN DEVELOPING COUNTRIES– STUDY ON SRI LANKA

Author: PREM YAPA, RMIT UNIVERSITY CF = Case/Field Study
Co-Author: Epalawatte Dayarathne, University of Sri Jayewardenepura
Dileepa Samudrage, University of Sri Jayewardenepura
Roshan Ajward, University of Sri Jayewardenepura

SESSION: PSNP-RF Day and Time: Thursday 31st May • 09:00-10:30

PSNPRF03 Chair: FRANCESCA MANES ROSSI Room: N05

THE INTERNET DISCLOSURES OF NON-PROFIT ORGANISATIONS – A STRATEGIC OR A HAPPY-GO-LUCKY APPROACH?

Author: TOMASZ DYCZKOWSKI, WROCLAW UNIVERSITY OF ECONOMICS EA = Empirical Archival

Co-Author:

INFORMATIONAL OPACITY AS AN ADDITIONAL DRIVER IN EXPLAINING NONPROFIT ORGANIZATIONS' CAPITAL STRUCTURE

Author: LODE LANCKSWEEEDT, KU LEUVEN EA = Empirical Archival

Co-Author: Tom Van Caneghem, KU Leuven, campus Brussel
Anne-Mie Reheul, KU Leuven, campus Brussel

ACCOUNTING AND CORPORATE GOVERNANCE IN CHRISTIAN ORGANIZATIONS

Author: KARIN NIEDERWIMMER, LINZ JOHANNES KEPLER UNIVERSITY CDIH = Conceptual Development/Interpretative/Historical

Co-Author: Birgit Feldbauer-Durstmüller, Johannes Kepler University Linz; Institute for Controlling and Consulting

DECISION MAKING BY TOP MANAGERS OF NONPROFITS IN A FINANCIAL CRISIS: THE ROLE OF ACCOUNTING INFORMATION

Author: YOSHITAKA SHIRINASHIHAMA, YAMAGATA UNIVERSITY CF = Case/Field Study

Co-Author:

ACCOUNTABILITY IN THE SCOTTISH CHARITABLE CONTEXT: MANAGING DISPARATE MASTERS

Author: JULIA SMITH, UNIVERSITY OF STRATHCLYDE, STRATHCLYDE BUSINESS SCHOOL CF = Case/Field Study

Co-Author: Lesley Miller, University of Strathclyde

SESSION: PSNP-RF Day and Time: Thursday 31st May • 11:00-12:30

PSNPRF04

Chair: YULIA KASPERSKAYA

Room: AS02

MANAGEMENT COMMENTARY DISCLOSURE IN ITALIAN PUBLIC UNIVERSITIES: TOWARDS A NEW ACCOUNTING LANGUAGE?

Author: ELISA BONOLLO, UNIVERSITY OF GENOA CF = Case/Field Study

Co-Author:

THE ACCOUNTING OF CULTURAL HERITAGE ASSETS OF ITALIAN UNIVERSITIES' MUSEUMS: GROKING THE THIRD MISSION

Author: LAURA CORAZZA, UNIVERSITY OF TURIN CDIH = Conceptual Development/Interpretative/Historical

Co-Author: Maurizio Cisi, University of Torino/Department of Management
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BLENDED LOGICS AND HYBRIDISATION OF ACCOUNTING PRACTICES IN UNIVERSITY SETTING

Author: TIMO HYVONEN, UNIVERSITY OF TAMPERE CF = Case/Field Study

Co-Author: Hannele Mäkelä, University of Tampere
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READY TO DISCLOSE? A TEXTUAL ANALYSIS OF PERFORMANCE COMMUNICATION OF ITALIAN PUBLIC UNIVERSITIES AFTER THE REFORM

Author: ENRICO SUPINO, UNIVERSITY OF BOLOGNA EA = Empirical Archival

Co-Author: Sabrina Gigli, Bologna University
Laura Mariani, Bologna University

THE ROLE OF ACCOUNTING IN GOVERNING MUSEUMS AND ART GALLERIES: RHETORIC OR PARRHESIA

Author: AMINAH ABDULLAH, ROEHAMPTON UNIVERSITY

CF = Case/Field Study

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SESSION: PSNP-RF Day and Time: Friday 1st June • 11:00-12:30

PSNPRF05

Chair: CHONG WANG

Room: AS02

IS POLITICAL COMPETITION A DRIVER OF FINANCIAL PERFORMANCE ADJUSTMENTS? AN EXAMINATION OF SWEDISH MUNICIPALITIES

Author: PIERRE DONATELLA, THE UNIVERSITY OF
GOTHENBURG

EA = Empirical Archival

Co-Author:

OPERATING WITHIN THE BOUNDARIES OF LEGISLATION, ACCOUNTABILITY AND PERSONAL AGENDAS: A STUDY ON FINANCIAL SUSTAINABILITY IN CATALAN MUNICIPALITIES

Author: SOTIRIOS KARATZIMAS, AUTONOMOUS UNIVERSITY
OF BARCELONA

SU = Survey

Co-Author: Carles Grifol Miquela, Universitat Autònoma de Barcelona

A MORE APPROPRIATE STATEMENT OF FINANCIAL PERFORMANCE FOR THE LOCAL GOVERNMENTS

Author: TATSUHIKO KATO, MEIJI UNIVERSITY

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Co-Author:

ACCRUAL ACCOUNTING FOR BUDGETARY DECISION MAKING: A SURVEY EXPERIMENT OF LOCAL GOVERNMENTS

Author: MAKOTO KUROI, YOKOHAMA CITY UNIVERSITY

EX = Experimental

Co-Author: Yoshitaka Hirose, Osaka City University
Katsuhiro Motokawa, Gakushuin university

THE EFFECT OF POLITICAL BUDGET CYCLE ON LOCAL GOVERNMENTS' FINANCIAL STATEMENTS

Author: FUAD RAKHMAN, GADJAH MADA UNIVERSITY

EA = Empirical Archival

Co-Author:

SESSION: PSNP-RF Day and Time: Friday 1st June • 14:00-15:30

PSNPRF06

Chair: GERT PAULSSON

Room: N31

CEO AND BOARD TENURE AND REPORTED PERFORMANCE OF NOT-FOR-PROFIT ENTITIES

Author: ROBERT MARIUSZ J. CZERNKOWSKI, UNIVERSITY OF
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Co-Author: Stephen Lim, University of Technology Sydney

EXAMINING THE RELATIONSHIPS BETWEEN INTERNAL AND EXTERNAL AUDITORS AND AUDIT COMMITTEES IN THE PUBLIC SECTOR

Author: KARIM HEGAZY, EDGE HILL UNIVERSITY

CF = Case/Field Study

Co-Author: Mohamed Hegazy, American University Cairo

TRANSLATING NATIONAL SUSTAINABLE DEVELOPMENT STRATEGIES INTO ACTION: A STUDY OF THE MECHANISMS IN THE CONTEXT OF THE UAE

Author: ILIYA KOMAREV, ABU DHABI UNIVERSITY

CF = Case/Field Study

Co-Author: Robert Nyamori, Abu Dhabi University
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A CALCULATIVE INFRASTRUCTURE IN THE MAKING: THE EVOLUTION OF QUALITY GOVERNANCE AND SHIFTING ACCOUNTABILITY STRUCTURES IN THE GERMAN HEALTHCARE SECTOR

Author: **TOBIAS SCHEYTT, UNIVERSITY OF THE FEDERAL ARMED FORCES HAMBURG** CF = Case/Field Study
Co-Author: *Jacob Reilley, University of the Federal Armed Forces Hamburg*
Nathalie Iloga Balep, University of the Federal Armed Forces Hamburg
Christian Huber, University of the Federal Armed Forces Hamburg

THE BILLION THAT DISAPPEARED, IN THE WAKE OF THE REFUGEE CRISIS 2015

Author: **TORBJORN TAGESSON, LINKÖPING UNIVERSITY** EA = Empirical Archival
Co-Author:

SESSION: SEE-PS Day and Time: Wednesday 30th May • 15:00-16:30

SEEPS01 *Chair:* KATHYAYINI KATHY RAO *Room:* N23

NON-FINANCIAL DISCLOSURE, ASSURANCE, AND FINANCIAL REPORTING QUALITY: EVIDENCE FROM THE EUROPEAN BANKING SECTOR

Author: **NADINE GEORGIU, TU DORTMUND UNIVERSITY** EA = Empirical Archival
Co-Author: *Janine Maniora, TU Dortmund University/Controlling and Accounting*

DO FIRMS WITH STRONG COMMITMENT TO CORPORATE SOCIAL RESPONSIBILITY PREFER LESS FREQUENT FINANCIAL REPORTING? EVIDENCE FROM ELIMINATING MANDATORY QUARTERLY FINANCIAL REPORTING IN EUROPE

Author: **YUE LI, UNIVERSITY OF TORONTO** EA = Empirical Archival
Co-Author: *Lisa Goh, Hang Seng Management College*
Feng Tang, The Hong Kong Polytechnic University

A TEXTUAL ANALYSIS OF U.S. CORPORATE SOCIAL RESPONSIBILITY REPORTS

Author: **GORDON RICHARDSON, UNIVERSITY OF TORONTO** CDIH = Conceptual Development/Interpretative/Historical
Co-Author: *Peter Clarkson, University of Queensland*
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Albert Tsang, York University
Jingjing Wang, University of Toronto

SESSION: SEE-PS Day and Time: Wednesday 30th May • 17:00-18:30

SEEPS02 *Chair:* EVEN FALLAN *Room:* N24

NON-FINANCIAL DISCLOSURE ON FACEBOOK AND CORPORATE REPUTATION

Author: **JANINE MANIORA, TU DORTMUND UNIVERSITY** EA = Empirical Archival
Co-Author: *Christiane Pott, TU Dortmund University*

SPOILED FOR CHOICE: DOES THE SELECTION OF SUSTAINABILITY DATASETS MATTER?

Author: **CHRISTIAN ROSE, UNIVERSITY OF MUENSTER** EA = Empirical Archival
Co-Author: *Jan Diebecker, University of Muenster*
Friedrich Sommer, University of Bayreuth

SOCIAL DISCLOSURE AND THE SOCIALLY RESPONSIBLE INVESTMENT PROCESS: A LITERATURE REVIEW

Author: **CARL WEUSTER, HHL LEIPZIG GRADUATE SCHOOL OF MANAGEMENT** EA = Empirical Archival
Co-Author: *Henning Zülch, HHL Leipzig Graduate School of Management*

SESSION: SEE-PS Day and Time: Thursday 31st May • 09:00-10:30

SEEPS03 *Chair:* CHRISTIAN OTT *Room:* N24

MANDATING THE DISCLOSURE OF SUSTAINABILITY INFORMATION IN ANNUAL REPORTS – EVIDENCE FROM THE COMPANIES ACT 2006 REGULATIONS 2013

Author: *KATRIN HUMMEL, UNIVERSITY OF ZURICH* EA = Empirical Archival

Co-Author: *Peter Rötzel, Hochschule Aschaffenburg*

DISCLOSURES ON ANTI-CORRUPTION AS PART OF CSR REPORTING: INITIAL INSIGHTS OF THE EFFECTS OF THE EU DIRECTIVE ON NON FINANCIAL REPORTING

Author: *CRISTINA LANDIS, UNIVERSITY OF REGENSBURG* EA = Empirical Archival

Co-Author: *Paola Paglietti, University of Cagliari*

EXTINCTION ACCOUNTING IN ZOO REPORTS - THE USE OF IUCN CATEGORIES AS BIODIVERSITY DISCLOSURES

Author: *GUNNAR RIMMEL, HENLEY BUSINESS SCHOOL AT THE UNIVERSITY OF READING* CF = Case/Field Study

Co-Author:

SESSION: SEE-PS Day and Time: Thursday 31st May • 11:00-12:30

SEEPS04

Chair: FRANK SCHIEMANN

Room: N24

INFOGRAPHICS IN CORPORATE SUSTAINABILITY REPORTS: PROVIDING USEFUL INFORMATION OR USED FOR IMPRESSION MANAGEMENT?

Author: *MAJID KANBATY, TAIBAH UNIVERSITY* EA = Empirical Archival

Co-Author: *Andreas Hellmann, Macquarie University*

Colly He, Macquarie University

IN OR OUT? SUSTAINABILITY STOCK INDICES AND CORPORATE SOCIAL RESPONSIBILITY DISCLOSURES

Author: *HERVE STOLOWY, HEC PARIS* EA = Empirical Archival

Co-Author: *Luc Paugam, HEC Paris*

Rodolphe Durand, HEC Paris

CORPORATE SOCIAL RESPONSIBILITY AND EARNINGS QUALITY: EVIDENCE FROM A GLOBAL CSR RANKING

Author: *CHEONG KYU PARK, AJOU UNIVERSITY* EA = Empirical Archival

Co-Author: *Lukas Beyashe Timbate, Ajou University*

SESSION: SEE-PS Day and Time: Thursday 31st May • 14:00-15:30

SEEPS05

Chair: STÉPHANIE A. HOERMANSIEDER

Room: N24

CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE VIA TWITTER BY TOP LISTED UK COMPANIES: A DATA SCIENCE APPROACH

Author: *MARIAN AMIN, THE GERMAN UNIVERSITY IN CAIRO* EA = Empirical Archival

Co-Author: *Ahmed Elragal, German University in Cairo*

Ehab Mohamed, German University in Cairo

THE HUMAN FACTOR AND THE ACCURACY OF ENVIRONMENTAL CAPITAL EXPENDITURE PROJECTIONS OF THE ENVIRONMENTALLY SENSITIVE INDUSTRIES

Author: *JASON CHEN, IDAHO STATE UNIVERSITY* EA = Empirical Archival

Co-Author: *Jennifer Chen, Brigham Young University-Hawaii*

CDP DISCLOSURES OF GHG EMISSIONS FOR MEGACITIES: AN EXPECTATION GAP?

Author: *JAMES GUTHRIE, MACQUARIE UNIVERSITY* EA = Empirical Archival

Co-Author: *James Hazelton, Macquarie University*

Parvez Mia, Macquarie University

SESSION: SEE-PS Day and Time: Thursday 31st May • 14:00-15:30

SEEPS06

Chair: GAIA MELLONI

Room: N25

CORPORATE ENVIRONMENTAL DISCLOSURE IN THE ARAB MENA REGION: AN INSTITUTIONAL PERSPECTIVE

Author: ALI GERGED, DE MONTFORT UNIVERSITY

EA = Empirical Archival

Co-Author: Christopher Cowton, University of Huddersfield
Eshani Beddewela, University of Huddersfield

THE INSTITUTIONALIZATION OF SUSTAINABILITY ASSURANCE SERVICES: A COMPARISON BETWEEN ITALY AND UNITED STATES

Author: MERCEDES LUQUE VÍLCHEZ, UNIVERSITY OF BURGOS

EA = Empirical Archival

Co-Author: Carlos Larrinaga, Universidad de Burgos
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IN THE SEARCH OF MEANING: ENVIRONMENTAL VALUES IN CSR AND FINANCIAL REPORTING.

Author: ALEXANDRA MIDDLETON, UNIVERSITY OF OULU

CF = Case/Field Study

Co-Author:

SESSION: SEE-PS Day and Time: Thursday 31st May • 16:00-17:30

SEEPS07

Chair: CAROLIN BAIER

Room: N23

QUALITY OF CSR REPORTING INSTRUMENTS: EXCELLENCE OR SMOKE SCREEN?

Author: BELEN FERNANDEZ-FEIJOO, UNIVERSITY OF VIGO

EA = Empirical Archival

Co-Author: Silvia Romero, Montclair State University
Silvia Ruiz, University of Vigo

CSR DISCLOSURE, CORPORATE GOVERNANCE AND COUNTRY-LEVEL CULTURE

Author: ANA MARQUES, NOVA SCHOOL OF BUSINESS AND ECONOMICS

EA = Empirical Archival

Co-Author: Charl DeVilliers, The University of Auckland

GENDER DIVERSITY AND CSR DECISIONS: PERSPECTIVES FROM AUSTRALIAN BOARDS - PRELIMINARY EVIDENCE

Author: KATHYAYINI KATHY RAO, UNIVERSITY OF SOUTH AUSTRALIA

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Development/Interpretative/Historical

Co-Author: Prof. Carol Tilt, University of South Australia

SESSION: SEE-PS Day and Time: Thursday 31st May • 16:00-17:30

SEEPS08

Chair: PETER BEUSCH

Room: N24

'SERVING TWO MASTERS': SENSEMAKING IN THE CONFLICT BETWEEN FINANCIAL ACCOUNTABILITY TO SHAREHOLDERS AND STEWARDSHIP ACCOUNTABILITY TO THE ENVIRONMENT

Author: RICHARD BARKER, UNIVERSITY OF OXFORD

SU = Survey

Co-Author: Tim Kasim, Oxford University

SOCIAL IMPACT DISCLOSURE AS A MOTION OF LEGITIMATION IN THE FAIR TRADE

Author: MUHAMMAD AZIZUL ISLAM, UNIVERSITY OF ABERDEEN

CF = Case/Field Study

Co-Author: Homaira Semeen, QUT

Muhammad Azizul Islam, University of Aberdeen

AGRICULTURE, NUTRITION AND ACCOUNTING THROUGH TRAINING: A VIRTUOUS CYCLE IN RURAL ETHIOPIA

Author: **ELENA URQUIA, COMPLUTENSE UNIVERSITY OF MADRID** CF = Case/Field Study
Co-Author: *Elisa Cano-Montero, Universidad Castilla La Mancha*
Raquel Pérez-Estébanez, Universidad Complutense de Madrid
Julián Chamizo-González, Universidad Autónoma de Madrid

SESSION: SEE-PS Day and Time: Thursday 31st May • 16:00-17:30

SEEPS09 *Chair:* JASON CHEN **Room: N25**

SOCIAL NORMS, GEOGRAPHY, AND CSR ACTIVISM

Author: **STEVEN CAHAN, UNIVERSITY OF AUCKLAND** EA = Empirical Archival
Co-Author: *Chen Chen, Monash University*
Li Chen, University of Auckland

EMPLOYEE TREATMENT, LABOR INVESTMENT EFFICIENCY AND FIRM PERFORMANCE

Author: **ZHANGFAN CAO, THE UNIVERSITY OF EDINBURGH** EA = Empirical Archival
Co-Author: *Bill Rees, University of Edinburgh*

CSR DISCLOSURE, FINANCIAL REPORTING QUALITY, AND INFORMATION ASYMMETRY

Author: **LAN-PHUONG NGUYEN, GRADUATE SCHOOL OF BUSINESS ADMINISTRATION, IGR-IAE DE RENNES, UNIVERSITY OF RENNES I** EA = Empirical Archival
Co-Author: *Lionel Touchais, IGR-IAE/ University of Rennes 1/CREM UMR CNRS 6211 France*
Jean-Laurent Viviani, IGR-IAE/ University of Rennes 1/CREM UMR CNRS 6211 France

SESSION: SEE-PS Day and Time: Friday 1st June • 09:00-10:30

SEEPS10 *Chair:* FERESHTEH MAHMOUDIAN **Room: N24**

THE RELATIONSHIP BETWEEN THE FINANCIAL CRISIS AND CSR REPORTING: AN ANALYSIS OF SPANISH LISTED FIRMS

Author: **NICOLÁS GARCÍA TOREA, UNIVERSITY OF BURGOS** EA = Empirical Archival
Co-Author: *Natalia Vaz Ogando,*

INFORMATION CONTENT OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE IN EUROPE

Author: **STÉPHANIE A. HOERMANSIEDER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS** EA = Empirical Archival
Co-Author: *Katrin Hummel, University of Zurich*
Margarethe Rammerstorfer, WU Wien

THE MARKET RELEVANCE OF GREENHOUSE GAS EMISSION DISCLOSURES BY CANADIAN FIRMS

Author: **CAROL POMARE, MOUNT ALLISON UNIVERSITY** EA = Empirical Archival
Co-Author: *David, H. Lont, University of Otago*
Paul, A. Griffin, University of California (Davis)

SESSION: SEE-PS Day and Time: Friday 1st June • 11:00-12:30

SEEPS11 *Chair:* EDUARDO ORTAS **Room: N06**

EFFECTS OF MANAGERIAL CSR REPORTING DISCRETION ON MARKET BEHAVIOUR

Author: **AKIHIRO NODA, SHIGA UNIVERSITY** AM = Analytical/Modelling
Co-Author:

POLITICAL EMBEDDEDNESS AND THE DIFFUSION OF CORPORATE SOCIAL RESPONSIBILITY PRACTICES IN CHINA: A TRADE-OFF BETWEEN FINANCIAL AND CSR PERFORMANCE?

Author: DANIEL REIMSBACH, RADOUD UNIVERSITY

EA =
Empirical
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Co-Author: Zhi Wang, Institute of Management Research, RADOUD UNIVERSITY Nijmegen
Geert Braam, Institute of Management Research, RADOUD UNIVERSITY Nijmegen

CORPORATE SOCIAL RESPONSIBILITY, PROFITABILITY AND EARNINGS MANAGEMENT – EVIDENCE FROM ABNORMAL CSR

Author: SEBASTIAN ANDREAS TIDEMAN, OLDENBURG UNIVERSITY

EA = Empirical Archival

Co-Author: Kerstin Lopatta, Oldenburg University
Felix Canitz, Oldenburg University

SESSION: SEE-PS Day and Time: Friday 1st June • 11:00-12:30

SEEPS12

Chair: ALI GERGED

Room: N07

THE EFFECT OF MANDATORY CORPORATE SOCIAL RESPONSIBILITY (CSR) REPORTING ON FINANCIAL CONSTRAINTS

Author: XIAO LIANG, MACQUARIE UNIVERSITY

EA = Empirical Archival

Co-Author: Xiaomeng Chen, Macquarie University
Xianwang Shi, Zhongnan University of Economics and Law

SUSTAINABILITY REPORTING, SUSTAINABILITY PERFORMANCE, AND CEOS' SUSTAINABILITY REPORTING STYLES: THE JOINT EFFECT ON COST OF EQUITY CAPITAL

Author: KERSTIN LOPATTA, OLDENBURG UNIVERSITY

EA = Empirical Archival

Co-Author: Thomas Kaspereit, University of Luxembourg
Sebastian A. Tideman, Oldenburg University

AN INVESTIGATION INTO INVESTORS' REACTIONS TOWARD CSR COMPANIES FOLLOWING AN ACCOUNTING MISSTATEMENT.

Author: NATALIA MINTCHIK, UNIVERSITY OF CINCINNATI

EX = Experimental

Co-Author: Erik Boyle, University of Cincinnati
Rick Warne, University of Cincinnati

SESSION: SEE-PS Day and Time: Friday 1st June • 14:00-15:30

SEEPS13

Chair: CHARL DE VILLIERS

Room: N23

THE (NOT-SO) GREAT BRITISH WEATHER? EXPLORING CORPORATE ACCOUNTABILITY IN RESPONSE TO CLIMATE CHANGE-INDUCED WEATHER RISK

Author: ELISABETTA BARONE, BRUNEL UNIVERSITY

CF = Case/Field Study

Co-Author: Jill Atkins, Sheffield School of Management

THE VALUE OF AN INTEGRATED REPORT TO INTERNAL AND EXTERNAL STAKEHOLDERS: A CASE STUDY

Author: CAROLINE M BRIDGES, UNIVERSITY OF AUCKLAND

CF = Case/Field Study

Co-Author: Julie Harrison, University of Auckland
David Hay, University of Auckland

ADOPTION OF INTEGRATED REPORTING: LOST IN LOCAL TRANSLATION?

Author: SVETLANA SABELFELD, THE UNIVERSITY OF GOTHENBURG

CF = Case/Field Study

Co-Author: John Dumay, Macquarie University

SESSION: SEE-PS Day and Time: Friday 1st June • 14:00-15:30

SEEPS14

Chair: MARIA BALATBAT

Room: N24

DRIVERS OF SUSTAINABILITY REPORTING QUALITY IN LATIN AMERICAN BUSINESS GROUPS

Author: *JAIME ANDRES CORREA GARCIA, UNIVERSITY OF ANTIOQUIA* EA = Empirical Archival

Co-Author: *Maria Antonia Garcia-Benau, Universidad de Valencia*
Emma Garcia-Meca, Universidad Politécnica de Cartagena

DO SHAREHOLDERS VALUE PHILANTHROPY? - AN ANALYSIS OF STOCK MARKET REACTIONS TO DONATIONS

Author: *FRANK SCHIEMANN, HAMBURG UNIVERSITY* EA = Empirical Archival

Co-Author: *Anne-Kathrin Hinze, University of Hamburg*
Mario Meuthen, University of Hamburg
Kun-Chih Chen, National Taiwan University

THE IMPACT OF THE DEVIATION IN SUSTAINABILITY REPORTING FROM IMPLEMENTATION ON FUTURE PERFORMANCE AND ANALYSTS' FORECASTS

Author: *SAMUEL TIRAS, INDIANA UNIVERSITY / KELLEY SCHOOL OF BUSINESS* EA = Empirical Archival

Co-Author: *Fabio Costa, Fucape Business School - Brazil*
M.H. Carol Liu, Tulane University
Gina Rosa, University of New Orleans

SESSION: SEE-PS Day and Time: Friday 1st June • 14:00-15:30

SEEPS15

Chair: SYLVIE BERTHELOT

Room: N25

WHAT DO WE KNOW ABOUT TAX AGGRESSIVENESS AND CORPORATE SOCIAL RESPONSIBILITY? AN INTEGRATIVE REVIEW

Author: *EDUARDO ORTAS, UNIVERSITY OF ZARAGOZA* CDIH = Conceptual Development/Interpretative/Historical

Co-Author: *Rob Whait, University of South Australia*
Katherine Christ, University of South Australia
Roger Burritt, The Australian National University

DOES TAX AVOIDANCE DIMINISH SUSTAINABILITY?

Author: *TOMOKI OSHIKA, WASEDA UNIVERSITY* EA = Empirical Archival

Co-Author: *Chika Saka, Kwansei Gakuin University*
Masayuki Jimichi, Kwansei Gakuin University

SESSION: SEE-PSD Day and Time: Wednesday 30th May • 15:00-16:30

SEEPSD01

Chair: MUHAMMAD AZIZUL ISLAM

Room: N24

SUSTAINABILITY REPORTING ON UNSUSTAINABLE PRACTICES

Discussant: *MATIAS LAINE*

Author: *CHINYERE UCHE, UNIVERSITY OF BRISTOL* CF = Case/Field Study

Co-Author:

ENABLING SUSTAINABILITY CONTROL SYSTEM COMPONENTS TO ACHIEVE SUSTAINABILITY OUTCOMES

Discussant: *GAIA MELLONI*

Author: *FERESHTEH MAHMOUDIAN, SIMON FRASER UNIVERSITY* EA = Empirical Archival

Co-Author: *Jamal A Nazari, Simon Fraser University*
Irene M Herremans, University of Calgary

SESSION: SEE-PSD Day and Time: Thursday 31st May • 09:00-10:30

SEEPSD02 Chair: LEONARDO RINALDI Room: N25

INTEGRATED REPORTING AND SOCIALIZING ACCOUNTABILITY

Discussant: *CHARL DE VILLIERS*

Author: *ALESSANDRO LAI, UNIVERSITY OF VERONA* CF = Case/Field Study

Co-Author: *Gaia Melloni, University of East Anglia / Norwich Business School*
Riccardo Stacchezzini, University of Verona

CSR PERFORMANCE PROXIES IN LARGE-SAMPLE STUDIES: “UMBRELLA ADVOCATES”, CONSTRUCT CLARITY, AND THE “VALIDITY POLICE”

Discussant: *SHAN ZHOU*

Author: *GIOVANNA MICHELON, UNIVERSITY OF EXETER* EA = Empirical Archival

Co-Author: *Lies Bouten, IESEG School of Management*
Charles H. Cho, Schulich School of Business
Robin W. Roberts, University of Central Florida

SESSION: SEE-PSD Day and Time: Thursday 31st May • 14:00-15:30

SEEPSD03 Chair: GORDON RICHARDSON Room: N26

ACCOUNTING AND THE VALUE OF WATER: CONSTRUCTING COMPROMISES AROUND THE MEANING OF SUSTAINABILITY

Discussant: *MUHAMMAD AZIZUL ISLAM*

Author: *EMILIO PASSETTI, CATHOLIC UNIVERSITY OF THE SACRED HEART* CF = Case/Field Study

Co-Author: *Leonardo Rinaldi, Royal Holloway University of London*

OVER-POLITICISING A SUSTAINABLE DOMESTIC WATER SUPPLY? - IRELAND'S DOMESTIC WATER CHARGES AND ACCOUNTING CONCEPTS

Discussant: *MARIA TERESA SPEZIALE*

Author: *MARTIN QUINN, DUBLIN CITY UNIVERSITY* CF = Case/Field Study

Co-Author: *Stephen Jollands, University of Exeter*

SESSION: SEE-PSD Day and Time: Friday 1st June • 11:00-12:30

SEEPSD04 Chair: NICOLÁS GARCÍA TOREA Room: N10

GHG DISCLOSURE AND EMISSION LEVELS: EVIDENCE FROM PRIVATE FIRMS

Discussant: *KATRIN HUMMEL*

Author: *ALINE GRAHN, FREE UNIVERSITY OF BERLIN* EA = Empirical Archival

Co-Author:

CORPORATE CARBON ACCOUNTING: A REVIEW IN ACCOUNTING LITERATURE

Discussant: *CHINYERE UCHE*

Author: *RONG HE, THE UNIVERSITY OF NEWCASTLE* CDIH = Conceptual Development/Interpretative/Historical

Co-Author: *Le Luo, The University of Newcastle*
Abul Shamsuddin, The University of Newcastle
Qingliang Tang, Western Sydney University

SESSION: SEE-RF Day and Time: Wednesday 30th May • 15:00-16:30

SEERF01

Chair: CHANGHEE LEE

Room: N31

ENVIRONMENTAL REPORTING IN CONNECTION WITH ENVIRONMENTAL DISASTERS

Author: *EVEN FALLAN, INLAND NORWAY UNIVERSITY OF APPLIED SCIENCES* EA = Empirical Archival

Co-Author:

DO PERSONAL VALUES HAVE A DIRECT OR INDIRECT INFLUENCE ON CORPORATE ENVIRONMENTAL DISCLOSURES?

Author: *ENRIQUE MESA, UNIVERSITY OF BURGOS* SU = Survey

Co-Author: *Mercedes Luque-Vilchez, University of Burgos*
Francisco Javier Husillos-Carques, Public University of Navarra
Carlos Larrinaga, University of Burgos

THE USE OF ENVIRONMENTAL REPORTING – A STORY OF STEWARDSHIP FROM THE PERSPECTIVE OF NGO’S.

Author: *KIRSTY MUNRO, NORTHUMBRIA UNIVERSITY NEWCASTLE BUSINESS SCHOOL* CF = Case/Field Study

Co-Author: *Philip Shrides, Northumbria University*

EFFECTS OF ENVIRONMENTAL DISCLOSURE ON FIRM RETURNS AND MARKET VALUE

Author: *ANGELA PEDRON, UNIVERSITY OF THE RIO DOS SINOS VALLEY* EA = Empirical Archival

Co-Author: *Davi Souza Simon, UNIVERSITY OF THE RIO DOS SINOS VALLEY*
Clea Beatriz Macagnan, UNIVERSITY OF THE RIO DOS SINOS VALLEY

IMPACT OF NON-GOVERNMENT GUIDANCE ON THE VOLUNTARY ENVIRONMENTAL DISCLOSURES OF EU ELECTRICITY COMPANIES

Author: *SOHANUR RAHMAN, RMIT UNIVERSITY* EA = Empirical Archival

Co-Author: *Tehmina Khan, RMIT University*
Pavithra Siriwardhane, RMIT University

SESSION: SEE-RF Day and Time: Thursday 31st May • 09:00-10:30

SEERF02

Chair: ALEXANDRA MIDDLETON

Room: N30

CORPORATE SOCIAL RESPONSIBILITY AND TEXTUAL FEATURES OF FINANCIAL DISCLOSURES

Author: *WALID BEN AMAR, UNIVERSITY OF OTTAWA* EA = Empirical Archival

Co-Author: *Marwa Soliman, University of Ottawa*

A CONTENT ANALYSIS OF ORGANIZATIONS’ INTERNAL WHISTLEBLOWING POLICIES

Author: *ALISA BRINK, VIRGINIA COMMONWEALTH UNIVERSITY* CDIH = Conceptual Development/Interpretative/Historical

Co-Author: *Lei Gao, The University of Akron*

A QUANTITY-QUALITY INDEX FOR SOCIAL AND ENVIRONMENTAL DISCLOSURES

Author: *FRANCISCA CASTILLA POLO, UNIVERSITY OF JAÉN* EA = Empirical Archival

Co-Author: *MARÍA CONSUELO RUIZ-RODRÍGUEZ, UNIVERSIDAD DE JAÉN*

ACCOUNTING FOR MODERN SLAVERY: AN ANALYSIS OF AUSTRALIAN LISTED COMPANY DISCLOSURES

Author: *KATHERINE CHRIST, UNIVERSITY OF SOUTH AUSTRALIA* EA = Empirical Archival

Co-Author: *Kathy Rao, University of South Australia*
Roger Burritt, Australian National University

ASSESSING THE MATERIALITY OF G4-SUSTAINABILITY REPORTS OF UNIVERSITIES

Author: MELANIE LUBINGER, LINZ JOHANNES KEPLER UNIVERSITY EA = Empirical Archival
Co-Author: Dorothea Greiling, LINZ JOHANNES KEPLER UNIVERSITY
Judith Frei, LINZ JOHANNES KEPLER UNIVERSITY

SESSION: SEE-RF Day and Time: Thursday 31st May • 14:00-15:30

SEERF03 Chair: TOMOKI OSHIKA Room: N30

ASSESSING CORPORATE ENVIRONMENTAL ISSUES IN INTERNATIONAL COMPANIES: A STUDY OF EXPLANATORY FACTORS

Author: ISABEL GALLEGO ALVAREZ, UNIVERSITY OF SALAMANCA EA = Empirical Archival
Co-Author: Eugenio Martín, University of Salamanca
María Consuelo Pucheta-Martínez, University Jaume I

A TWO-STAGE EXAMINATION OF RGHM DISCLOSURE PRACTICES OF GAMBLING COMPANIES OPERATING WITHIN AUSTRALIA

Author: CHIN MOI LOH, SINGAPORE INSTITUTE OF TECHNOLOGY EA = Empirical Archival
Co-Author: Craig Deegan, RMIT University
Robert Inglis, RMIT University

THE INFLUENCE OF THE CHARACTERISTICS OF THE NATIONAL BUSINESS SYSTEM IN THE DISCLOSURE OF GENDER-RELATED CORPORATE SOCIAL RESPONSIBILITY PRACTICES

Author: MARCELLE OLIVEIRA, FEDERAL UNIVERSITY OF CEARÁ EA = Empirical Archival
Co-Author: Manuel Salgueiro Rodrigues Junior, Universidade Estadual do Ceará - Brasil
Sérgio Henrique Oliveira Lima, Centro Universitário Estácio do Ceará
George Alberto de Freitas, Universidade Federal do Ceará - Brasil

CORPORATE SUSTAINABILITY DETERMINANTS AND ADOPTION READINESS OF GLOBAL REPORTING INITIATIVE G4 GUIDELINES: EVIDENCE FROM INDONESIA

Author: PAULINA SUWANDIDJAYA, PARAHYANGAN CATHOLIC UNIVERSITY SU = Survey
Co-Author:

DETERMINING SUSTAINABILITY MATERIALITY: INSIGHTS FROM CORPORATE PROFESSIONALS

Author: JOCHEN THEIS, DUISBURG & ESSEN UNIVERSITY, DUISBURG CAMPUS SU = Survey
Co-Author: Joseph Johnson, University of Central Florida
Steve Sutton, University of Central Florida

SESSION: SEE-RF Day and Time: Thursday 31st May • 14:00-15:30

SEERF04 Chair: MATIAS LAINE Room: N31

THE EU DIRECTIVE ON NON-FINANCIAL AND DIVERSITY INFORMATION: A NEW TOOTHLESS TIGER IS BORN?

Author: FEDERICA FARNETI, UNIVERSITY OF BOLOGNA CDIH = Conceptual Development/Interpretative/Historical
Co-Author: Charl de Villiers, The University of Auckland, and University of Pretoria
John Dumay, Macquarie University

REGULATORY DISCLOSURE AND THE IRISH FINANCIAL SERVICES OMBUDSMAN

Author: MARK MULCAHY, UNIVERSITY COLLEGE CORK EA = Empirical Archival

Co-Author: *Niamh Hourigan, University College Cork*

EXPLORING THE LEGITIMACY OF EU DIRECTIVE ON NON-FINANCIAL AND DIVERSITY INFORMATION: EVIDENCE FROM ITALIAN PREPARERS AND AUDITORS

Author: *MARCO PAPA, UNIVERSITY OF BARI*

CF = Case/Field Study

Co-Author: *Anna Lucia Muserra, University of Bari*
Francesco Grimaldi, University of Bari

REGULATORY IMPACT ASSESSMENT: THE CASE OF SUSTAINABILITY INFORMATION UNDER THE DIRECTIVE 2014/95

Author: *LAURA ROCCA, UNIVERSITY OF BRESCIA*

CF = Case/Field Study

Co-Author: *Christian Carini, University of Brescia*
Monica Veneziani, University of Brescia
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WHEN CORPORATE SOCIAL RESPONSIBILITY IS AN OBLIGATION: THE UNIQUE CASE OF INDIA

Author: *PADMINI SRINIVASAN, INDIAN INSTITUTE OF MANAGEMENT BANGALORE - IIMB*

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Co-Author: *Ana Marques, Indian Institute of Management Bangalore/Nova School of Business and Economics*

SESSION: SEE-RF Day and Time: Thursday 31st May • 16:00-17:30

SEERF05

Chair: EMILIO PASSETTI

Room: N30

THE USE OF ENVIRONMENTALLY EXTENDED INPUT-OUTPUT ANALYSIS TO MEASURE AND EVALUATE THE CARBON AND EMPLOYMENT FOOTPRINT OF EQUITY INVESTMENTS

Author: *MARIA BALATBAT, THE UNIVERSITY OF NEW SOUTH WALES*

EA = Empirical Archival

Co-Author: *George Chard, UNSW Sydney*
Thomas Wiedmann, UNSW Sydney

MARKET VALUATION OF GREENHOUSE GAS (GHG) EMISSIONS – EVIDENCE FROM THE USA

Author: *BENITA M. GULLKVIST, HANKEN SCHOOL OF ECONOMICS*

EA = Empirical Archival

Co-Author: *Wayne G., Bremser*

DETECTING CARBON EMISSION DISCLOSURE MANAGEMENT

Author: *THOMAS KASPEREIT, UNIVERSITY OF LUXEMBOURG*

EA = Empirical Archival

Co-Author: *Kerstin Lopatta, University of Oldenburg*

VISUALISING ABSENCE: AC-COUNTING FOR CARBON EMISSIONS AS EXPERIMENTAL SITE OF MATERIAL POLITICS

Author: *SILVANA REVELLINO, MBS COLLEGE OF BUSINESS AND ENTREPRENEURSHIP*

CF = Case/Field Study

Co-Author:

SESSION: SEE-RF Day and Time: Thursday 31st May • 16:00-17:30

SEERF06

Chair: KATRIN HUMMEL

Room: N31

CORPORATE GOVERNANCE AND SUSTAINABLE BUSINESS CONDUCT - EFFECTS OF BOARD STRENGTH AND STAKEHOLDER ENGAGEMENT ON CORPORATE SUSTAINABILITY PERFORMANCE AND DISCLOSURE

Author: *GEERT BRAAM, RADBOUD UNIVERSITY*

EA = Empirical Archival

Co-Author: *Daniel Reimsbach, Institute for Management Research*

CORPORATE SOCIAL RESPONSIBILITY AND EARNINGS QUALITY: THE MODERATING ROLE OF FINANCIAL ANALYSTS

Author: **RENÉ ORIJ, NYENRODE BUSINESS UNIVERSITY** EA = Empirical Archival
Co-Author: *Geert Braam, Radboud University of Nijmegen*
Nazim Hussain, University of Groningen

CLIMATE CHANGE AND THE FIRM: THE DETRIMENTAL IMPACT OF UNEXPECTED HOT WEATHER ON FIRM PERFORMANCE

Author: **ETHAN ROUEN, HARVARD UNIVERSITY / HARVARD BUSINESS SCHOOL** EA = Empirical Archival
Co-Author:

INTER-RELATIONS AMONG CORPORATE ENVIRONMENTAL PERFORMANCE, ENVIRONMENTAL DISCLOSURES, FINANCIAL PERFORMANCE, AND RISK

Author: **GRZEGORZ TROJANOWSKI, UNIVERSITY OF EXETER** EA = Empirical Archival
Co-Author: *Amama Shaukat, Brunel University London*

THE INFLUENCE OF CORPORATE GOVERNANCE PRACTICES ON CORPORATE SOCIAL RESPONSIBILITY: EVIDENCE FROM THE UNITED KINGDOM AND FRANCE

Author: **SINA YEKINI, COVENTRY UNIVERSITY / BUSINESS SCHOOL** EA = Empirical Archival
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Kamil Omotoso, Coventry University, UK

SESSION: SEE-RF Day and Time: Friday 1st June • 09:00-10:30

SEERF07

Chair: SEBASTIAN ANDREAS TIDEMAN

Room: N30

WHAT DRIVES CORPORATE CLIMATE CHANGE RISK DISCLOSURES IN 10K FILINGS? A LEGITIMACY PERSPECTIVE

Author: **DIANA CASTRO-HERRERA, UNIVERSITY OF TOULOUSE** EA = Empirical Archival
Co-Author: *Walid Ben Amar, Telfer School of Management University of Ottawa*
Isabelle Martinez, Paul Sabatier University - Toulouse III

AN EXPLORATORY STUDY ON THE ASSOCIATION BETWEEN MANAGERIAL HETEROGENEITY AND THE QUALITY OF ENVIRONMENTAL FINANCIAL DISCLOSURE

Author: **JENNIFER CHEN, BRIGHAM YOUNG UNIVERSITY HAWAII** EA = Empirical Archival
Co-Author: *Jason Chen, Idaho State University USA*

WHAT EXPLAINS THE “DORMANT” STAGE OF MANAGEMENT IDEAS? THE CASE OF INTEGRATED REPORTING

Author: **CHRISTOPH ENDENICH, ESSEC BUSINESS SCHOOL** CF = Case/Field Study
Co-Author: *Rüdiger Hahn, University of Hohenheim*
Daniel Reimsbach, Radboud University
Christopher Wickert, VU University Amsterdam

SOCIO-ENVIRONMENTAL INFORMATION AND VISUALS WHEN USED BY MANAGERS FOR IMPRESSING INVESTORS AND MANAGE THEIR DECISIONS: ARE THEY EFFECTIVE TOOLS?

Author: **LUCA FORNACIARI, UNIVERSITY OF PARMA** EA = Empirical Archival
Co-Author: *Caterina Pesci, University of Trento*
Silvia Triani, University of Parma
Alice Mediolì, University of Parma
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ARE CSR LEADERS LESS PRONE TO ENGAGE IN IMPRESSION MANAGEMENT?

Author: **JONAS OLIVEIRA, LISBON UNIVERSITY INSTITUTE** EA = Empirical Archival

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Co-Author: Isabel Costa Lourenço, Instituto Universitário de Lisboa (ISCTE-IUL)
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SESSION: SEE-RF Day and Time: Friday 1st June • 09:00-10:30

SEERF08

Chair: XINNING XIAO

Room: N31

WHAT DRIVES SOPHISTICATED ENVIRONMENTAL PERFORMANCE MEASUREMENT SYSTEMS? AN EMPIRICAL INVESTIGATION OF ANTECEDENTS AND ITS OUTCOMES

Author: HÜLGEN COSKUN, GEORG-AUGUST-UNIVERSITÄT GÖTTINGEN EA = Empirical Archival

Co-Author: Sebastian Firk, Georg-August-University of Goettingen
Michael Wolff, Georg-August-University of Goettingen

UNDERSTANDING THE BEHAVIORAL GAP: INSIGHTS INTO CSR INTENTIONS OF GERMAN FIRMS AS AN ANTECEDENT OF EFFECTIVE MANAGEMENT CONTROL SYSTEMS

Author: MADELEINE FEDER, DUESSELDORF UNIVERSITY SU = Survey

Co-Author: Barbara E. Weissenberger, DUESSELDORF UNIVERSITY

A PRODUCTION AND COST THEORY-BASED MATERIAL FLOW COST ACCOUNTING SYSTEM

Author: DAVID SIEPELMEYER, GEORG-AUGUST-UNIVERSITÄT GÖTTINGEN AM = Analytical/Modelling

Co-Author: Stefan Dierkes, GEORG-AUGUST-UNIVERSITÄT GÖTTINGEN

SUSTAINABILITY AND ACCOUNTING: CRITICAL REFLECTIONS TOWARDS A CONCEPTUAL MODEL AND DIRECTIONS FOR FUTURE RESEARCH

Author: MARIA TERESA SPEZIALE, UNIVERSITY OF BOLOGNA CDIH = Conceptual Development/Interpretative/Historical

Co-Author: Jim Haslam, University of Sheffield, England, UK
Lina Kloviene, Kaunas University of Technology, Lithuania

SESSION: SEE-RF Day and Time: Friday 1st June • 11:00-12:30

SEERF09

Chair: MERCEDES LUQUE VÍLCHEZ

Room: N05

MANAGEMENT CONTROL STRATEGY AND CORPORATE SOCIAL RESPONSIBILITY AT MICHELIN

Author: CHARLES RICHARD BAKER, ADELPHI UNIVERSITY CF = Case/Field Study

Co-Author: Bruno Cohanier, EADA Business School

COMMUNICATION OF BUSINESS MODEL REPORTING IN COMPANY REPORTS – A STUDY OF REPORTING PATTERNS IN SWEDEN

Author: PETER BEUSCH, THE UNIVERSITY OF GOTHENBURG SU = Survey

Co-Author: Susanne Arvidsson, 1Lund School of Economics and Management, Sweden
Gunnar Rimmel, Henley Business School, University of Reading, UK
Svetlana Sabelfeld, University of Gothenburg, School of Business, Economics and Law, Sweden
Kristina Jonäll, University of Gothenburg, School of Business, Economics and Law, Sweden

REPORTING OF REAL OPTION VALUE RELATED TO ESG: INCLUDING COMPLEMENTARY SYSTEMS FOR DISCLOSURE INCENTIVES.

Author: NOBUHITO OCHI, SHOBI UNIVERSITY CDIH = Conceptual Development/Interpretative/Historical

Co-Author:

THE KEY ROLE OF STAKEHOLDER ENGAGEMENT IN MATERIALITY PROCESS: A QUANTITATIVE STUDY ON ITALIAN CSR REPORTS

Author: RICCARDO TORELLI, UNIVERSITY OF PARMA EA = Empirical Archival
Co-Author: Federica Balluchi, University of Parma
Katia Furlotti, University of Parma

BUSINESS FAILURES, STORYTELLING AND SUSTAINABILITY REPORTING: THE CASE OF COSTA CONCORDIA

Author: ELISA TRUANT, UNIVERSITY OF TURIN CF = Case/Field Study
Co-Author: Laura Corazza, University of Turin
Simone Domenico Scagnelli, University of Turin

SESSION: SEE-RF Day and Time: Friday 1st June • 11:00-12:30

SEERF10

Chair: JUSTYNA DYDUCH

Room: N08

THE IMPACT OF CORPORATE SOCIAL RESPONSIBILITY ON THE MARKET PRICING OF FUTURE EARNINGS

Author: CHIUNG-LIN CHIU, HWA-HSIA UNIVERSITY OF TECHNOLOGY EA = Empirical Archival
Co-Author:

THE IMPACT OF FIRM'S CSR ACTIVITIES ON AUDITOR'S FEES

Author: CHANGHEE LEE, RAMAPO COLLEGE OF NEW JERSEY EA = Empirical Archival
Co-Author: Foong Soon Cheong, New York University - Shanghai

HOW RELEVANT IS INTEGRATED REPORTING?

Author: ANA ISABEL LOPES, INSTITUTO UNIVERSITÁRIO DE LISBOA (ISCTE-IUL), BRU-IUL, ISTAR-IUL, LISBOA, PORTUGAL EA = Empirical Archival
Co-Author: Jonas Oliveira, ISCTE - UNIVERSITY INSTITUTE OF LISBON
Ana Coelho, ISCTE - UNIVERSITY INSTITUTE OF LISBON

SUSTAINABILITY IN HIGH EDUCATION INSTITUTIONS: EMPIRICAL EVIDENCE FROM THE BRITISH CONTEXT

Author: ALBA MARIA PRIEGO DE LA CRUZ, UNIVERSITY OF CASTILLA LA MANCHA EA = Empirical Archival
Co-Author: Alba M. Priego, UCLM
Inmaculada Alonso, UCLM
Montserrat Nunez, UCLM
Musa Mangena, NTU

CORPORATE SOCIAL RESPONSIBILITY REPORTING AND ACQUISITIONS

Author: YUE WU, THE AUSTRALIAN NATIONAL UNIVERSITY EA = Empirical Archival
Co-Author: Kun WANG, THE AUSTRALIAN NATIONAL UNIVERSITY

SESSION: SEE-RF Day and Time: Friday 1st June • 14:00-15:30

SEERF11

Chair: CHEONG KYU PARK

Room: N30

AN ASSESSMENT OF MANAGEMENT ACCOUNTANTS' UNDERSTANDING OF PROFESSIONAL ETHICS

Author: ARPITA GHOSH, INDIAN INSTITUTE OF MANAGEMENT CALCUTTA SU = Survey
Co-Author: Nisigandha Bhuyan, INDIAN INSTITUTE OF MANAGEMENT CALCUTTA

ORGANIZATIONAL HYPOCRISY IN THE EMPLOYEE-RELATED DISCLOSURES RENDERED BY THE ELECTRONIC MANUFACTURING SERVICES PROVIDERS DOMICILED IN TAIWAN

Author: SHAMIMA HAQUE, UNIVERSITY OF ABERDEEN EA = Empirical Archival
Co-Author: Zhongtian Li, Queensland University of Technology
Ellie Chapple, Queensland University of Technology

105 - WHAT PLACE HAS OCCUPIED THE RESEARCH OF CSR ISSUES ON STATE-OWNED ENTERPRISES? A REVIEW OF THE LITERATURE

Author: MARIA VICTORIA LÓPEZ PÉREZ, UNIVERSITY OF GRANADA EA = Empirical Archival
Co-Author: Raquel Garde Sanchez, University of Granada
Antonio M. López Hernández, University of Granada

STRATEGIC MANAGEMENT OF ACCOUNTING TRANSACTIONS AS A MEANS OF MONEY LAUNDERING

Author: DIEGO RAVENDA, UNIVERSITY OF TOULOUSE, TOULOUSE BUSINESS SCHOOL (CAMPUS BARCELONA) EA = Empirical Archival
Co-Author: Maika Melina Valencia-Silva, EAE Business School, Campus Barcelona
Josep Maria Argiles-Bosch, Universitat de Barcelona

CSR COMMUNICATION THROUGH FACEBOOK IN LATIN AMERICA: DISCLOSURE, INTERACTIVITY AND LEGITIMACY

Author: YULI SUÁREZ, UNIVERSITY OF VALENCIA EA = Empirical Archival
Co-Author: María Antonia García Benau, Universidad de Valencia
Mauricio Gómez-Villegas, Universidad Nacional de Colombia

SESSION: TX-PS Day and Time: Wednesday 30th May • 15:00-16:30

TXPS01 Chair: TIM BAUER Room: N21

DOES STOCK PRICE CRASH RISK SUBSIDE WHEN THE IRS IMPOSES STRICTER CORPORATE TAX ENFORCEMENT?

Author: ANDREW BAUER, UNIVERSITY OF WATERLOO EA = Empirical Archival
Co-Author: Xiaohua Fang, Florida Atlantic University
Jeffrey Pittman, Memorial University of Newfoundland

TAX ENFORCEMENT EXTERNALITIES AND THE BANKING SECTOR

Author: JOHN GALLEMORE, UNIVERSITY OF CHICAGO EA = Empirical Archival
Co-Author: Martin Jacob, WHU – Otto Beisheim School of Management

SESSION: TX-PS Day and Time: Wednesday 30th May • 17:00-18:30

TXPS02 Chair: HARALD JOHANNES AMBERGER Room: N22

TAXATION AND MARKET-BASED TRANSFER PRICES

Author: THOMAS KOUROUXOUS, UNIVERSITY OF PADERBORN AM = Analytical/Modelling
Co-Author:

DOMESTIC TRANSFER PRICING FOR TAX CONSIDERATIONS IN THE MULTINATIONAL ENTERPRISE

Author: CLEMENS LÖFFLER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS AM = Analytical/Modelling
Co-Author:

THE PREFERENTIAL TREATMENT OF BUSINESS ASSETS IN GERMAN INHERITANCE TAX LAW – AN ECONOMIC ANALYSIS

Author: JOHANNES LORENZ, UNIVERSITY OF PASSAU AM = Analytical/Modelling
Co-Author: Markus Diller, University of Passau

Thomas Späth, University of Passau
Hans-Georg Schwarz,

SESSION: TX-PS Day and Time: Thursday 31st May • 09:00-10:30

TXPS03

Chair: PANAGIOTIS KARAVITIS

Room: N06

CORPORATE TAX DEPARTMENTS: AN EMPIRICAL ANALYSIS

Author: JOHN BARRIOS, UNIVERSITY OF CHICAGO

EA = Empirical Archival

Co-Author: John Gallemlere, University of Chicago Booth

FINANCIAL STATEMENT READABILITY AND TAX AGGRESSIVENESS

Author: CHRISTOF BEUSELINCK, IÉSEG SCHOOL OF
MANAGEMENT

EA = Empirical Archival

Co-Author: Belen Blanco, University of Adelaide

Sandip Dhole, University of Melbourne

Gerald Lobo, University of Houston

EMPLOYMENT PROTECTION AND TAX AVOIDANCE

Author: ANTONIO DE VITO, WHU - OTTO BEISHEIM SCHOOL OF
MANAGEMENT

EA = Empirical
Archival

Co-Author: Martin Jacob, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT

Maximilian Müller, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT

SESSION: TX-PS Day and Time: Thursday 31st May • 11:00-12:30

TXPS04

Chair: CINTHIA VALLE RUIZ

Room: N22

WHEN DO MANAGERS HIGHLIGHT THEIR EFFECTIVE TAX RATE?

Author: VANESSA FLAGMEIER, UNIVERSITY OF PADERBORN

EA = Empirical Archival

Co-Author: Jens Müller, University of Paderborn

Caren Sureth-Sloane, University of Paderborn

IMPLICATIONS OF LOSSES FOR MULTINATIONALS' INCOME SHIFTING

Author: DIRK SCHINDLER, NHH NORWEGIAN SCHOOL OF
ECONOMICS

AM =
Analytical/Modelling

Co-Author: Arnt Ove Hopland, Norwegian School of Economics

Petro Lisowsky, University of Illinois at Urbana-Champaign

Mohammed Mardan, ETH Zurich

**AN ESTIMATION METHOD FOR MISSING TAX LOSS CARRYFORWARD DATA TO
REDUCE MEASUREMENT ERROR**

Author: EELKE WIERSMA, VU, UNIVERSITY OF AMSTERDAM,
FACULTY OF ECONOMICS AND BUSINESS
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EA = Empirical Archival

Co-Author: Kars Davina, VU University Amsterdam

Jacco Wielhouwer, VU University Amsterdam

SESSION: TX-PS Day and Time: Thursday 31st May • 14:00-15:30

TXPS05

Chair: BRETT GOVENDIR

Room: N22

IFRS ENFORCEMENT, FIRM REPUTATION AND TAX AVOIDANCE

Author: NILS LINNEMANN, MUENSTER UNIVERSITY

EA = Empirical
Archival

Co-Author: Martin Thomsen, University of Münster, Institute of Accounting & Taxation

Christoph Watrin, University of Münster, Institute of Accounting & Taxation

CORPORATE INCOME AND CONSUMPTION TAX PLANNING IN THE DIGITAL AGE - EVIDENCE FROM EUROPEAN SERVICE FIRMS

Author: ANN-CATHERIN WERNER, UNIVERSITY OF MANNHEIM EA = Empirical Archival

Co-Author: Marcel Olbert, UNIVERSITY OF MANNHEIM

OBSCURED BY CLOUDS: THE IMPACT OF WEATHER-INDUCED MANAGERIAL MOOD ON CORPORATE TAX AVOIDANCE

Author: LEON ZOLOTROY, MELBOURNE UNIVERSITY / MELBOURNE BUSINESS SCHOOL EA = Empirical Archival

Co-Author: Yangyang Chen, The Hong Kong Polytechnic University
Rui Ge, The Hong Kong Polytechnic University
Jeffrey Pittman, Memorial University of Newfoundland
Madhu Veeraraghavan, TA PAI Management Institute

SESSION: TX-PS Day and Time: Thursday 31st May • 16:00-17:30

TXPS06

Chair: ANTONIO DE VITO

Room: N22

BUILDING UP A PROTECTIVE SHIELD: HOW EXTERNAL AND INTERNAL PRESSURE DETERMINE CORPORATE TAX RISK HANDLING STYLE

Author: ALISSA BRUEHNE, LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH CF = Case/Field Study

Co-Author: Deborah Schanz, LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH

MEASURING TAX COMPLEXITY ACROSS COUNTRIES - A SURVEY BASED APPROACH

Author: SUSANN STURM, LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH SU = Survey

Co-Author: Thomas Hoppe, University of Paderborn
Deborah Schanz, LMU Munich
Caren Sureth-Sloane, University of Paderborn

LESS CHEATING? THE EFFECTS OF PREFILLED TAX RETURNS ON COMPLIANCE BEHAVIOR OF TAXPAYERS

Author: NADJA MÜLLER, UNIVERSITY OF COLOGNE EX = Experimental

Co-Author: Martin Fochmann, University of Cologne
Michael Overesch, University of Cologne

SESSION: TX-PS Day and Time: Friday 1st June • 14:00-15:30

TXPS07

Chair: JENS MUELLER

Room: N21

DIRECTORS' INTERNATIONAL WORK EXPERIENCE AND CORPORATE REPORTING OUTCOMES

Author: AMANDA GONZALES, UNIVERSITY OF NEBRASKA-LINCOLN EA = Empirical Archival

Co-Author: M. Kathleen Harris, Washington State University
Thomas C. Omer, University of Nebraska-Lincoln

ASSESSING BOOK-TAX DIFFERENCES OF FIRMS WITH REPORTING CORPORATE SOCIAL RESPONSIBILITY: THE PERSPECTIVE OF ACCOUNTING INFORMATION QUALITY

Author: TENG-SHENG SANG, CHUNG YUAN CHRISTIAN UNIVERSITY EA = Empirical Archival

Co-Author: YI-HSING LIAO, Chung Yuan Christian University
CHAN-CHUAN TING, Chung Yuan Christian University

INVESTOR TRADING BEHAVIOR AROUND THE EX-DIVIDEND DAY: THE EFFECT OF A CHANGE IN DIVIDEND IMPUTATION TAXATION

Author: CHEN-HUI WU, NATIONAL CHUNG CHENG UNIVERSITY

EA = Empirical Archival

Co-Author:

SESSION: TX-PS Day and Time: Friday 1st June • 14:00-15:30

TXPS08

Chair: SINA RAHIMINEJAD

Room: N22

INTERNATIONAL TAX SPILLOVERS AND CAPITAL STRUCTURE

Author: PETER BROK, TILBURG UNIVERSITY

EA = Empirical Archival

Co-Author:

DO THE BIG 4 PRACTICE WHAT THEY PREACH? BIG 4 AFFILIATION AND THE ART OF AVOIDING TAXES

Author: ANASTASIOS ELEMES, ESSEC BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: Bradley Blaylock, Spears School of Business, Oklahoma State University

STRATEGIC CHOICE OF SUBSIDIARY MANAGERS AND TAX AVOIDANCE

Author: HENNING GIESE, CATHOLIC UNIVERSITY OF EICHSTÄTT-INGOLSTADT

EA = Empirical Archival

Co-Author: Reinald Koch, Catholic University of Eichstaett-Ingolstadt
Markus Gamm, Catholic University of Eichstaett-Ingolstadt

SESSION: TX-PSD Day and Time: Wednesday 30th May • 15:00-16:30

TXPSD01

Chair: ROBERT ULLMANN

Room: N22

TOUCHDOWNS, SACKS AND INCOME TAX – HOW THE TAXMAN DECIDES WHO WINS THE SUPER BOWL

Discussant: NATHAN GOLDMAN

Author: MATTHIAS PETUTSCHNIG, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

EA = Empirical Archival

Co-Author:

THE ROLE OF AUDIT ON MICRO FIRMS' TAX AVOIDANCE BEHAVIOR

Discussant: ROBERT ULLMANN

Author: MILDA TYLAITE, STOCKHOLM SCHOOL OF ECONOMICS

EA = Empirical Archival

Co-Author: Ting Dong, Stockholm School of Economics
Ryan Wilson, University of Oregon

SESSION: TX-PSD Day and Time: Thursday 31st May • 09:00-10:30

TXPSD02

Chair: ANDREW BAUER

Room: N07

DO INTERNAL FINANCIAL CONSTRAINTS LEAD TO MORE TAX PLANNING? EVIDENCE FROM THE PENSION PROTECTION ACT OF 2006

Discussant: ANDREW BAUER

Author: NATHAN GOLDMAN, UNIVERSITY OF TEXAS AT DALLAS

EA = Empirical Archival

Co-Author: John Campbell, The University of Georgia
Bin Li, The University of Texas at Dallas

THE CADBURY SCHWEPPE'S JUDGMENT AND ITS IMPLICATIONS ON PROFIT SHIFTING ACTIVITIES WITHIN EUROPE

Discussant: DAVID HARRIS

Author: SABINE SCHENKELBERG, UNIVERSITY OF COLOGNE

EA = Empirical Archival

Co-Author:

SESSION: TX-PSD Day and Time: Thursday 31st May • 14:00-15:30

TXPSD03

Chair: REINALD KOCH

Room: N23

REPATRIATION TAXES AND SUBSIDIARY-LEVEL INVESTMENT EFFICIENCY

Discussant: REINALD KOCH

Author: HARALD JOHANNES AMBERGER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS EA = Empirical Archival

Co-Author: Kevin S. Markle, University of Iowa
David M. P. Samuel, Vienna University of Economics and Business

IS MANAGERIAL RENT EXTRACTION ASSOCIATED WITH TAX AGGRESSIVENESS? EVIDENCE FROM INFORMED INSIDER TRADING

Discussant: TIM BAUER

Author: YONGHONG JIA, IOWA STATE UNIVERSITY EA = Empirical Archival

Co-Author: Xinghua Gao, Washington State University

SESSION: TX-PSD Day and Time: Friday 1st June • 11:00-12:30

TXPSD04

Chair: PETER BROK

Room: N22

MANDATORY BOOK TAX CONFORMITY AND ITS EFFECTS ON STRATEGIC REPORTING AND AUDITING

Discussant: PETER BROK

Author: FELIX NIGGEMANN, UNIVERSITY OF GRAZ AM = Analytical/Modelling

Co-Author:

TRANSFER PRICING AND LOCATION CHOICE OF INTANGIBLES - SPILLOVER AND TAX AVOIDANCE THROUGH PROFIT SHIFTING

Discussant: HARALD JOHANNES AMBERGER

Author: REBECCA REINEKE, HANNOVER UNIVERSITY AM = Analytical/Modelling

Co-Author: Rebecca Reineke, Leibniz University Hanover
Katrin Weiskirchner-Merten, Vienna University of Economics and Business

SESSION: TX-RF Day and Time: Wednesday 30th May • 15:00-16:30

TXRF01

Chair: PAULO FIGUEIREDO

Room: N32

TAX AVOIDANCE AND SUPERANNUATION FUNDS

Author: BRETT GOVENDIR, UNIVERSITY OF TECHNOLOGY SYDNEY EA = Empirical Archival

Co-Author: Thulaisi Sivapalan, University of Technology Sydney
Roman Lanis, University of Technology Sydney
Peter Wells, University of Technology Sydney

DISPEL THE CLOUDS AND SEE SUNSHINE: THE EFFECT OF ANTI-CORRUPTION ON CORPORATE TAX AVOIDANCE

Author: MINGSHENG HU, HUAZHONG UNIVERSITY OF SCIENCE AND TECHNOLOGY EA = Empirical Archival

Co-Author: PHYLLIS MO, CITY UNIVERSITY OF HONG KONG
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YUAN YUAN, HUAZHONG UNIVERSITY OF SCIENCE AND TECHNOLOGY

STRONG CORPORATE GOVERNANCE DRIVES TAX AVOIDANCE

Author: JOHANNES MANTHEY, WUERZBURG UNIVERSITY EA = Empirical Archival
Co-Author: Dirk Kiesewetter, University of Würzburg
Johannes Manthey, University of Würzburg

CORPORATE TAX AVOIDANCE AND CUSTOMER SATISFACTION

Author: SINA RAHIMINEJAD, UNIVERSITY OF CALGARY EA = Empirical Archival
Co-Author: Harun Rashid, University of Calgary
Mark Anderson, University of Calgary
Hussein Warsame, University of Calgary

INTERNATIONAL EXPOSURE AND TAX AVOIDANCE ACTIVITIES: AN INVESTIGATION OF CHINESE LISTED COMPANIES

Author: RAYMOND M. K. WONG, CITY UNIVERSITY OF HONG KONG EA = Empirical Archival
Co-Author: Agnes W. Y. Lo, Lingnan University, Hong Kong

SESSION: TX-RF Day and Time: Thursday 31st May • 09:00-10:30

TXRF02 Chair: NILS LINNEMANN Room: N08

AN EX –ANTE ASSESSMENT OF THE IMPACT OF AGI: FIRM LEVEL EVIDENCE FROM BELGIAN TAX RETURN DATA

Author: PIETER BUYL, GHENT UNIVERSITY EX = Experimental
Co-Author: Annelies Roggeman,

DETERMINANTS OF CASH VAT REGIME: THE PERCEPTION OF PORTUGUESE ACCOUNTANTS

Author: PAULO FIGUEIREDO, POLYTECHNIC INSTITUTE OF COIMBRA SU = Survey
Co-Author: Cidália Lopes, Polytechnic Institute of Coimbra
Clara Viseu, Coimbra Business School

EFFECTS OF TAX REGULATION EXPECTATIONS, OWNERSHIP STRUCTURE ON CORPORATE EARNINGS MANAGEMENT IN EMERGING MARKETS: EVIDENCE FROM TAIWAN

Author: TE-KUAN LEE, CHUNG YUAN CHRISTIAN UNIVERSITY EA = Empirical Archival
Co-Author: TENG-SHENG SANG, Chung Yuan Christian University

THE EFFECT OF TAXES ON AGGREGATED INDIVIDUAL OWNERSHIP

Author: SILKE RÜNGER, UNIVERSITY OF GRAZ EA = Empirical Archival
Co-Author:

THE FAIR AMOUNT OF TAXES – RELATIVE TAX PLANNING

Author: FALKO WEISS, MUENSTER UNIVERSITY EA = Empirical Archival
Co-Author: Christoph Watrin, MUENSTER UNIVERSITY

SESSION: TX-RF Day and Time: Thursday 31st May • 14:00-15:30

TXRF03 Chair: MATTHIAS PETUTSCHNIG Room: N32

DRIVERS OF CORPORATE INCOME TAX INSTALLMENT BEHAVIOR

Author: VINCENT COMPAGNIE, KU LEUVEN EA = Empirical Archival
Co-Author: RAF ORENS, KU Leuven

HOW DIFFERENT ARE BANKS? - ETRS OF BANKS AND NON-BANKS

Author: VANESSA HENNEMANN, UNIVERSITY OF PADERBORN EA = Empirical Archival
Co-Author: Jens Müller, University of Paderborn

HOW CLIENT FACTORS MAY INFLUENCE AGGRESSION OR INNOVATION AMONG TAX PROFESSIONALS

Author: SHEILA KILLIAN, UNIVERSITY OF LIMERICK, KEMMY BUSINESS SCHOOL SU = Survey
Co-Author: Martin Laheen, UNIVERSITY OF LIMERICK, KEMMY BUSINESS SCHOOL
Ruth Lynch, UNIVERSITY OF LIMERICK, KEMMY BUSINESS SCHOOL
Philip O'Regan, UNIVERSITY OF LIMERICK, KEMMY BUSINESS SCHOOL
Matthew Sorola, UNIVERSITY OF LIMERICK, KEMMY BUSINESS SCHOOL

INCENTIVE EFFECTS OF CORPORATE TAXES AND FLEXIBILITY IN PRINCIPAL-AGENT RELATIONSHIPS

Author: GEORG SCHNEIDER, UNIVERSITY OF GRAZ AM = Analytical/Modelling
Co-Author: Fabian Meißner, hww consulting
Caren Sureth, University of Paderborn

THE DIFFERENTIAL CONSEQUENCES OF IRS ENFORCEMENT ON ANNUAL AND INTERIM FINANCIAL REPORTING

Author: HUSSEIN WARSAME, UNIVERSITY OF CALGARY EA = Empirical Archival
Co-Author: Akinloye Akindayomi, The University of Texas Rio Grande Valley, USA.
Hussein Warsame, University of Calgary

SESSION: TX-RF Day and Time: Friday 1st June • 09:00-10:30

TXRF04

Chair: NATHAN GOLDMAN

Room: N32

USING MUTUAL AGREEMENT PROCEDURES TO CREATE A PROXY FOR CROSS-BORDER TAX SYSTEM COMPLEXITY

Author: MATTHIAS ECKERLE, AUGSBURG UNIVERSITY EA = Empirical Archival
Co-Author: Mark Trede, Muenster University
Robert Ullmann, Augsburg University

E-COMMERCE AND INCOME SHIFTING TO DOT-SIZED TAX HAVENS

Author: DAVID HARRIS, SYRACUSE UNIVERSITY EA = Empirical Archival
Co-Author: Chao Chen, Towson University
Linna Shi, University of Cincinnati

PROFIT SHIFTING WITHIN MULTINATIONAL ENTERPRISES - EVIDENCE FROM THE ROE OF GERMAN DAX 30 SUBSIDIARIES

Author: MAXIMILIAN HUBMANN, WUERZBURG UNIVERSITY EA = Empirical Archival
Co-Author:

THE CORPORATE GOVERNANCE OF PROFIT SHIFTING

Author: PANAGIOTIS KARAVITIS, UNIVERSITY OF GLASGOW EA = Empirical Archival
Co-Author: Manthos Delis, Montpellier Business School
Kenneth Klassen, University of Waterloo

TAX-IN OR TAX-OUT OF THE CZECH REPUBLIC? ANALYSIS OF THE RELATION OF FINANCIAL PERFORMANCE AND EFFECTIVE TAXATION

Author: DAVID PROCHAZKA, UNIVERSITY OF ECONOMICS IN PRAGUE EA = Empirical Archival
Co-Author: