

**SESSION: AUPS01** Day and Time: Wednesday 29th May • 14:15-15:45

AUPS01      Chair: STAVRIANA HADJIGAVRIEL      Room: C7

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**PRINCIPLES-BASED ACCOUNTING STANDARDS AND AUDIT OUTCOMES: EMPIRICAL EVIDENCE**

Author:      GOPAL KRISHNAN, BENTLEY UNIVERSITY      EA = Empirical Archival

Co-Author:      Myojung Cho, Pace University

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**AUDITOR'S PROFESSIONAL JUDGMENT AND THE INTERPLAY BETWEEN LEGAL LIABILITY AND REGULATORY OVERSIGHT**

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

Co-Author:      Cedric Lesage, Concordia University

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**THE USE OF SHARED SERVICE CENTRES BY AUDIT FIRMS: AN INTERVIEW-BASED CONCEPTUAL FRAMEWORK**

Author:      EWALD ASCHAUER, JOHANNES KEPLER UNIVERSITY LINZ      CF = Case/Field Study

Co-Author:      Reiner Quick, Darmstadt Technical University

**SESSION: AUPS02** Day and Time: Wednesday 29th May • 16:15-17:45

AUPS02      Chair: MARCUS BRAVIDOR      Room: C7

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**THE MEANING AND PRACTICE OF AUDIT AT THE PERIPHERY: AUDITOR-AUDITEE INTERACTION IN A TRANSITION ECONOMY**

Author:      NADIA ALBU, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES      CF = Case/Field Study

Co-Author:      CATALIN ALBU, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES  
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**MAPPING A DECADE OF INTERNAL AUDITING RESEARCH: A POST-ENRON LITERATURE REVIEW**

Author:      HANY ELBARDAN, BOURNEMOUTH UNIVERSITY      EA = Empirical Archival

Co-Author:      Amr Kotb, Zayed University  
hussein halabi, Swansea university

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**CAN INTERNAL AUDIT FUNCTION IMPROVE OPERATIONAL EFFICIENCY? EVIDENCE FROM A SURVEY OF CHINESE LISTED FIRMS**

Author:      LIZHEN LU, SUN YAT-SEN UNIVERSITY      EA = Empirical Archival

Co-Author:      YING CHEN, SUN YAT-SEN UNIVERSITY  
Bin Lin, Sun Yat-sen University

**SESSION: AUPS03** Day and Time: Thursday 30th May • 09:00-10:30

AUPS03      Chair: ULF MOHRMANN      Room: C7

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**NEURO-COGNITIVE MEASURES OF PROFESSIONAL SKEPTICISM**

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

Co-Author:      Katharine Patterson, University of Waterloo  
Kristian Rotaru, Monash Business School, Monash University  
Carla Wilkin, Monash Business School, Monash University

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**THE IMPACT OF THE AUDIT COMMITTEE STRENGTH ON AUDITORS' RISK ASSESSMENTS GIVEN HIGH VERSUS LOW CEO NARCISSISM**

Author:      JIM EMANUELS, UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS      EX = Experimental

Co-Author:      Yasemin karaibrahimoglu, University of Groningen, Faculty of Economics and Business  
Anna Gold, Vrije Universiteit Amsterdam  
Philip Wallage, University of Amsterdam

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**CONTINUOUS AUDITING AND RISK-BASED AUDIT PLANNING**

*Author:* ALEXANDER SCHMIDT, UNIVERSITY OF DUISBURG- SU = Survey  
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*Co-Author:* Christine Georgi, University of Duisburg-Essen  
Marc Eulerich, University of Duisburg-Essen

**SESSION: AUPS04** Day and Time: Thursday 30th May • 11:00-12:30

AUPS04 *Chair:* ELISABETH PELTIER

*Room:* C7

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**NON-AUDIT FEES, KNOWLEDGE SPILLOVERS AND GOING CONCERN REPORTING DECISIONS: THE EFFECT OF INDUSTRY SPECIALIZATION**

*Author:* ILIAS BASIOUDIS, ASTON BUSINESS SCHOOL EA = Empirical Archival

*Co-Author:* Marshall Geiger, University of Richmond  
Paul DeLange, Curtin University

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**EXTERNAL AND INTERNAL AUDITOR ROTATION AND THEIR ASSOCIATION WITH AUDIT AND NON-AUDIT FEES AND TAX PLANNING: EVIDENCE FROM GERMANY**

*Author:* STEPHAN BURGGRAEF, MUENSTER UNIVERSITY EA = Empirical Archival

*Co-Author:* Christoph Watrin, Muenster University

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**A TAXING AUDIT – THE EFFECT OF AUDITOR WORKLOAD COMPRESSION ON TAX AVOIDANCE**

*Author:* S. MARK GREENWALD, THE UNIVERSITY OF TEXAS AT SAN ANTONIO EA = Empirical Archival

*Co-Author:* Dennis Lopez, THE UNIVERSITY OF TEXAS AT SAN ANTONIO

**SESSION: AUPS05** Day and Time: Thursday 30th May • 14:00-15:30

AUPS05 *Chair:* CHRISTOPHER BLEIBTREU

*Room:* C7

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**CFO AND AUDIT PARTNER DYADS: IMPACT ON AUDIT FEES AND EARNINGS QUALITY**

*Author:* MARA CAMERAN, UNIVERSITÀ BOCCONI EA = Empirical Archival

*Co-Author:* Angela Pettinicchio, Bocconi university  
Gabriel Pundrich, Bocconi university

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**AUDITOR ALIGNMENT AND THE INTERNAL INFORMATION ENVIRONMENT**

*Author:* JOCHEN PIERK, ERASMUS SCHOOF OF ECONOMICS EA = Empirical Archival

*Co-Author:* Caspar Peter, Rotterdam School of Management  
Eva Labro, University of North Carolina (UNC)  
Christophe van Linden, Illinois State University

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**AUDITOR-CLIENT MISALIGNMENT AND ITS EFFECT ON AUDIT QUALITY: EVIDENCE FROM EUROPE**

*Author:* ELISABETH PLIETZSCH, UNIVERSITY OF GRAZ EA = Empirical Archival

*Co-Author:*

**SESSION: AUPS06** Day and Time: Thursday 30th May • 16:00-17:30

AUPS06 *Chair:* PAUL TANYI

*Room:* C7

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**THE ROLE OF MARKET-BASED INFORMATION IN AUDIT RISK ASSESSMENT: EVIDENCE FROM STOCK LIQUIDITY**

*Author:* FERDINAND GUL, BL DEAKIN BUSINESS SCHOOL, DEAKIN UNIVERSITY EA = Empirical Archival

*Co-Author:* Heidi Quah, Department of Accounting, Monash Business School, Monash University  
Mehdi Khedmati, Department of Accounting, Monash Business School, Monash University  
JANTO HAMAN, Department of Accounting, Monash Business School, Monash University

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**AUDITORS' RESPONSE TO ASSET REDEPLOYABILITY**

Author: KAREN LAI, DEAKIN UNIVERSITY EA = Empirical Archival  
Co-Author: Ferdinand Gul, BL Deakin Business School, Deakin University  
Larry Li, Deakin University

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**CORPORATE POLITICAL ACTIVISM AND AUDIT FEES: EVIDENCE FROM INITIAL PUBLIC OFFERINGS**

Author: GEORGIOS LOUKOPOULOS, BATH UNIVERSITY EA = Empirical Archival  
Co-Author: Dimitrios Gounopoulos, University of Bath  
Panagiotis Loukopoulos, UNIVERSITY OF STRATHCLYDE, STRATHCLYDE BUSINESS SCHOOL,  
DEPARTMENT OF ACCOUNTING & FINANCE

**SESSION: AUPS07** Day and Time: Friday 31th May • 09:00-10:30

AUPS07 Chair: ANN VANSTRAELEN Room: C7

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**DO MANDATORY AUDITS OF MANAGEMENT REPORTS IMPROVE MANAGEMENT REPORT QUALITY?**

Author: ARNE LESSENICH, MUENSTER UNIVERSITY EA = Empirical Archival  
Co-Author: Peter Kajüter, University of Muenster, Chair of International Accounting  
Martin Nienhaus, University of Muenster, Chair of International Accounting  
Jonas Pöhler, University of Muenster, Chair of International Accounting

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**THE IMPACT OF INDIVIDUAL AUDIT PARTNERS ON THEIR CLIENTS' NARRATIVE DISCLOSURES**

Author: CHRISTOPH MAURITZ, MUENSTER UNIVERSITY EA = Empirical Archival  
Co-Author: Martin Nienhaus, Goethe-University Frankfurt  
Christopher Oehler, Goethe-University Frankfurt

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**DOES THE JOINT PROVISION OF SUSTAINABILITY ASSURANCE AND FINANCIAL AUDIT IMPROVE FINANCIAL AUDIT QUALITY?**

Author: FRANCESCO MAZZI, UNIVERSITY OF FLORENCE EA = Empirical Archival  
Co-Author: LORENZO DAL MASO, ESSEC BUSINESS SCHOOL  
Gerald Lobo, University of Houston – Bauer College of Business  
Luc Paugam, HEC Paris

**SESSION: AUPS08** Day and Time: Friday 31th May • 11:00-12:30

AUPS08 Chair: ILIAS BASIOUDIS Room: C7

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**DO AUDIT CLIENTS PREFER WATCHDOGS OR LAPDOGS? THE EFFECT OF STRICTNESS ON AUDIT OFFICES' MARKET SHARES**

Author: ULF MOHRMANN, KONSTANZ UNIVERSITY EA = Empirical Archival  
Co-Author: CHRISTOPHER BLEIBTREU, BI NORWEGIAN BUSINESS SCHOOL

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**AUDITOR SALARY AND AUDIT QUALITY**

Author: ELISABETH PELTIER, CONCORDIA UNIVERSITY EA = Empirical Archival  
Co-Author: Hakyin Lee, Baruch College, CUNY  
Hangsoo Kyung, Chinese University of Hong Kong

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**AUDITOR'S EXPERTISE AND THE EFFECT OF THE EUROPEAN BANKING SECTOR CEO SKILL ON AUDIT QUALITY**

Author: PANAYIOTIS TAHINAKIS, UNIVERSITY OF MACEDONIA EA = Empirical Archival  
Co-Author: MICHAEL SAMARINAS, University of Macedonia

**SESSION: AUPS09** Day and Time: Friday 31th May • 14:00-15:30

AUPS09 Chair: STEFANO AZZALI Room: C7

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**MATERIALITY THRESHOLDS FOR CHANGE IN ACCOUNTING ESTIMATES**

*Author:* DANIEL GYUNG PAIK, UNIVERSITY OF RICHMOND EA = Empirical Archival  
*Co-Author:* Philip Keunho Chung, Christopher Newport University  
Collin Rabe, University of Richmond

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**COMPENSATION CONSULTING FIRMS: A PRICED RISK IN AUDIT FEES?**

*Author:* KENNETH REICHEL, LOUISIANA STATE UNIVERSITY EA = Empirical Archival  
*Co-Author:* Audrey Hsu, National Taiwan University  
Jeanne-Claire White-Patin, McNeese State University  
Christine Cheng, University of Mississippi

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**STAKEHOLDERS' LEARNING CURVE OF HEDGE FUND ACTIVISM: EVIDENCE FROM AUDIT PRICING**

*Author:* QINGJING ZHANG, UNIVERSITY OF SOUTHAMPTON EA = Empirical Archival  
*Co-Author:* Su Wang, University of Southampton  
Pingli Li, University of Southampton  
Jason Xiao, University of Cardiff

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**SESSION: AUPSD01** Day and Time: Wednesday 29th May • 14:15-15:45

AUPSD01 *Chair:* HAKJOON SONG *Room:* C4

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**INVESTOR SENTIMENT AND THE MARKET CONTAGION EFFECT OF RESTATEMENTS**

*Discussant:* JOE SCHROEDER  
*Author:* HELEN CHOY, DREXEL UNIVERSITY EA = Empirical Archival  
*Co-Author:* Ferdinand Gul, BL Deakin Business School, Deakin University  
KWOK TONG SAMUEL CHEUNG, DEAKIN UNIVERSITY  
Jun Yao, Deakin University

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**THE EFFECT OF AUDIT PARTNER'S EXPERIENCE OF AN OVERSIGHT QUALITY INSPECTION ON AUDIT QUALITY**

*Discussant:* KENNETH REICHEL  
*Author:* JUKKA KARJALAINEN, UNIVERSITY OF EASTERN FINLAND EA = Empirical Archival  
*Co-Author:* Antti Fredriksson, University of Turku  
David Hay, University of Auckland  
W. Robert Knechel, University of Florida  
Lasse Niemi, Aalto School of Economics  
Mikko Zerni, University of Vaasa

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**SESSION: AUPSD02** Day and Time: Wednesday 29th May • 16:15-17:45

AUPSD02 *Chair:* ANNE JENY *Room:* C4

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**SEARCH FOR A TURNAROUND SAVIOR: CAN EXTERNAL CEO SUCCESSION MITIGATE GOING CONCERN MODIFICATIONS?**

*Discussant:* DIANE BREESCH  
*Author:* EGOR EVDOKIMOV, DEAKIN UNIVERSITY EA = Empirical Archival  
*Co-Author:*

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**AUDITOR RESPONSE TO CORPORATE INNOVATION**

*Discussant:* HEIDI VANDER BAUWHEDE  
*Author:* BRANDON LEE, INDIANA UNIVERSITY NORTHWEST EA = Empirical Archival  
*Co-Author:* Seung Won Lee, College of Business, Purdue University Northwest  
Sung Jin Park, Judd Leighton School of Business and Economics, Indiana University South Bend

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**SESSION: AUPSD03** Day and Time: Thursday 30th May • 09:00-10:30

AUPSD03 *Chair:* GOPAL KRISHNAN *Room:* C4

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**AUDIT PROCESS, PRIVATE INFORMATION, AND INSIDER TRADING**

*Discussant:* ANASTASIOS ELEMES

*Author:* JOE SCHROEDER, INDIANA UNIVERSITY

EA = Empirical Archival

*Co-Author:* Salman Arif, Indiana University  
John Kepler, The Wharton School University of  
Pennsylvania  
Daniel Taylor, The Wharton School University of  
Pennsylvania

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**THE EFFECT OF THE INTERPLAY BETWEEN LIABILITY AND REGULATORY INCENTIVES ON AUDIT OUTCOMES**

*Discussant:* LINDA MYERS

*Author:* ULRIKE THÜRHEIMER, MAASTRICHT UNIVERSITY

EA = Empirical Archival

*Co-Author:*

**SESSION: AUPSD04** Day and Time: Thursday 30th May • 11:00-12:30

AUPSD04 *Chair:* NIEVES CARRERA

*Room:* C4

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**IMPRESSION MANAGEMENT AND BIG FOUR AUDITORS: SCRUTINY AT A PUBLIC INQUIRY**

*Discussant:* TIMURS UMANS

*Author:* COLLETTE KIRWAN, WATERFORD INSTITUTE OF  
TECHNOLOGY

CF = Case/Field Study

*Co-Author:* Neil Dunne, Trinity College Dublin  
NIAMH M. BRENNAN, UNIVERSITY COLLEGE  
DUBLIN

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**KNOWLEDGE ACTIVATION IN AUDITORS' MATERIALITY JUDGMENTS: AN INSTITUTIONAL LOGICS PERSPECTIVE**

*Discussant:* CECILIA FREDRIKSSON

*Author:* RIKKE HOLMSLYKKE KRISTENSEN, UNIVERSITY OF  
SOUTHERN DENMARK

CF = Case/Field Study

*Co-Author:* Dennis van Liempd, University of Southern Denmark

**SESSION: AUPSD05** Day and Time: Thursday 30th May • 14:00-15:30

AUPSD05 *Chair:* ELISABETH PELTIER

*Room:* C4

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**THE EFFECTS OF MANDATORY AUDIT FIRM ROTATION AND JOINT AUDITS ON AUDIT QUALITY AND MARKET STRUCTURE: EXPERIMENTAL EVIDENCE**

*Discussant:* MARCO TROMBETTA

*Author:* ULRIKE STEFANI, KONSTANZ UNIVERSITY

EX = Experimental

*Co-Author:* Thomas Hattenbach, University of Konstanz

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**WHEN DO INVESTORS VALUE KEY AUDIT MATTERS?**

*Discussant:* JOCHEN THEIS

*Author:* XINNING XIAO, MONASH UNIVERSITY

EX = Experimental

*Co-Author:* Robyn Moroney, Monash University  
Soon-Yeow Phang, Monash University

**SESSION: AUPSD06** Day and Time: Friday 31st May • 09:00-10:30

AUPSD06 *Chair:* VLAD ANDREI PORUMB

*Room:* C4

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**PROCESS DEVIATION CATEGORIES IN AN AUDITING CONTEXT**

*Discussant:* WILLEM BUIJINK

*Author:* MIEKE JANS, HASSELT UNIVERSITY

SU = Survey

*Co-Author:* Marzie Hosseinpour, Hasselt University

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**DO MANAGERS RESPOND TO AUDITORS' RED FLAGS?**

*Discussant:* SCOTT SEAVEY

*Author:* ANNE JENY, ESSEC BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: *Ionela Andreicovici, Frankfurt School of Finance and Management*  
*Daphne Lui, ESSEC Paris*

**SESSION: AUPSD07** Day and Time: Thursday 30th May • 16:00-17:30

AUPSD07 Chair: JERE FRANCIS

Room: C4

**DO AUDIT PARTNERS COMPROMISE AUDIT INDEPENDENCE FOR CLIENTS AFFILIATED WITH BUSINESS GROUPS? EVIDENCE FROM THE LIKELIHOOD OF ISSUING MODIFIED AUDIT OPINIONS IN CHINA**

Discussant: *ULRIKE THÜRHEIMER*

Author: *SIMON FUNG, DEAKIN UNIVERSITY*

EA = Empirical Archival

Co-Author: *Like Jiang, The University of Melbourne*  
*Zhifeng Yang, Stony Brook University*

**AUDITOR EXPERTISE FOR CLIENT COMPLEXITY AND AUDIT QUALITY**

Discussant: *GILAD LIVNE*

Author: *SCOTT SEAVEY, FLORIDA ATLANTIC UNIVERSITY*

EA = Empirical Archival

Co-Author: *Bo Gao, University of Nebraska - Lincoln*

**SESSION: AURF01** Day and Time: Wednesday 29th May • 16:15-17:45

AURF01 Chair: PHILIPPE TOURON

Room: T8

**DOES EXPERTISE INFLUENCE AUDITORS' ETHICAL DECISIONS? A NEUROCOGNITIVE PERSPECTIVE AND SURVEY EVIDENCE**

Author: *NIEVES CARRERA, IE BUSINESS SCHOOL*

SU = Survey

Co-Author: *Berend van der Kolk, IE Business School, IE University*

**MAPPING AUDITORS' KNOWLEDGE: A PRELIMINARY EMPIRICAL STUDY IN CYPRUS**

Author: *SALOMI DIMITRIOU, UCLANCYPRUS*

SU = Survey

Co-Author: *Maria Kapardis, Cyprus University of Technology*  
*Ioanna Stylianou, UCLAN Cyprus*

**EFFECTS OF THE DARK TRIAD PERSONALITY ON THE RELATION BETWEEN AUDIT ROTATION AND AUDIT FRAUD**

Author: *STAVRIANA HADJIGAVRIEL, CARLOS III UNIVERSITY, MADRID*

EX = Experimental

Co-Author: *Susana Gago Rodriguez, University Carlos III of Madrid*

**LEARNING CURVES IN AUDIT ENGAGEMENTS**

Author: *PHILIPP JAHN, BAYREUTH UNIVERSITY*

EA = Empirical Archival

Co-Author: *Thomas Loy, University of Bayreuth*

**SESSION: AURF02** Day and Time: Friday 31st May • 14:00-15:30

AURF02 Chair: HAN DONKER

Room: T8

**BREAKING THE BARRIER - ON THE USE OF JOINT AUDITS IN THE INTERNAL AUDIT PROFESSION**

Author: *JOEL BEHREND, DUISBURG UNIVERSITY*

SU = Survey

Co-Author: *Marc Eulerich, University of Duisburg-Essen*

**THE 2004-2010 WIDESPREAD DECLINE OF ADVERSE INTERNAL CONTROL AUDIT OPINIONS: DID THE "GOOD SIDE" OF CSR LEAD TO CLIENT IDENTIFICATION?**

Author: *ENCARNA GUILLAMON SAORIN, UNIVERSITY CARLOS III MADRID*

EA = Empirical Archival

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

**DO STATUTORY INTERNAL AUDITORS INFLUENCE STOCK PRICE CRASH RISK? : FIRM-LEVEL EVIDENCE FROM KOREA**

Author: *SOOYEON PARK, CHUNG-ANG UNIVERSITY*

EA = Empirical Archival

Co-Author:

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**BITCOIN, BLOCKCHAIN AND “THE FIRST MILE PROBLEM”: A HOLISTIC EXPLORATION OF CONTROL ISSUES FOR MANAGEMENT AND AUDITORS IN USING BLOCKCHAIN TECHNOLOGY IN ACCOUNTING**

*Author:* MICHAEL ALLES, RUTGERS UNIVERSITY

CDIH = Conceptual  
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*Co-Author:* GLEN GRAY, CALIFORNIA STATE UNIVERSITY,  
NORTHRIDGE

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**SESSION: AURF03** Day and Time: Thursday 30th May • 11:00-12:30

AURF03 *Chair:* PHILIPP JAHN

*Room:* T8

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**DOES REGULATOR SELECTION OF AUDITORS IMPROVE AUDIT QUALITY? EVIDENCE FROM AUDITOR DESIGNATION IN KOREA**

*Author:* SEUNG UK CHOI, KYUNG HEE UNIVERSITY

EA = Empirical Archival

*Co-Author:* Gil S. Bae, School of Business, Korea University  
Sanjay Kallapur, Indian School of Business

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**DO THE STATUTORY RESTRICTIONS ON NON-AUDIT SERVICES IN THE EUROPEAN AUDIT REFORM IMPROVE AUDITOR INDEPENDENCE AND AUDIT QUALITY? EVIDENCE FROM U.S. AUDIT MARKETS**

*Author:* CLAUS HOLM, AARHUS UNIVERSITY

EA = Empirical Archival

*Co-Author:* Edward Douthett, George Mason University

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**AUDITOR NETWORKS WITH INDUSTRY EXPERTS AND AUDIT QUALITY**

*Author:* TING-CHIAO HUANG, MONASH UNIVERSITY

EA = Empirical Archival

*Co-Author:* Yi-Hung Lin, Monash University  
Chia-Hui Chen, National Dong Hwa University

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**THE IMPACT OF TRANSPORTATION INFRASTRUCTURE DEVELOPMENT ON AUDIT QUALITY: EVIDENCE FROM A NATURAL EXPERIMENT**

*Author:* OLIVER RUI, CHINA EUROPE INTERNATIONAL  
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**REPUTATION PROTECTION AND AUDIT QUALITY: EVIDENCE FROM CHINA**

*Author:* YULIN XU, SUN YAT-SEN UNIVERSITY

EA = Empirical Archival

*Co-Author:* Hualin Jiang, Guangdong University of Finance  
Yan Tan, Sun Yat-Sen University  
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**SESSION: AURF04** Day and Time: Thursday 30th May • 14:00-15:30

AURF04 *Chair:* HANSRUDI LENZ

*Room:* T8

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**THE VALUE OF AUDITING FOR PRIVATE FIRMS' COST OF DEBT**

*Author:* ION ANGHEL, BUCHAREST ACADEMY OF  
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*Co-Author:* Vlad Porumb, UNIVERSITY OF GRONINGEN,  
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Faculty of Economics and Business

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**MATERIAL MISSTATEMENT OF MATERIALITY**

*Author:* DIANE BREESCH, VRIJE UNIVERSITEIT BRUSSEL

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*Co-Author:*

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**AUDITOR SWITCHING, LOW BALLING AND THE QUALITY OF FINANCIAL REPORTING: EVIDENCE FROM ASIAN COUNTRIES**

*Author:* AINUL ISLAM, VICTORIA UNIVERSITY OF  
WELLINGTON

EA = Empirical Archival

*Co-Author:* Khairul Kamarudin, Universiti Teknologi Mara  
Wan Adibah Wan Ismail, Universiti Teknologi Mara

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**SIGNING NETWORKS OF AUDIT PARTNERS AND EARNINGS QUALITY: EVIDENCE FROM TAIWAN**

*Author:* SHU-LING YEH, NATIONAL TAIPEI UNIVERSITY EA = Empirical Archival

*Co-Author:* MIN-JENG SHIUE, NATIONAL TAIPEI UNIVERSITY  
PENG-CHIA CHIU, THE CHINESE UNIVERSITY OF  
HONG KONG

*Li-Chun Kuo, National Taipei University*

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**THE AUDIT REPORT AND BANKRUPTCY PREDICTION: EMPIRICAL EVIDENCE USING ARTIFICIAL INTELLIGENCE**

*Author:* NORA MUNOZ-IZQUIERDO, COLEGIO UNIVERSITARIO DE ESTUDIOS FINANCIEROS EA = Empirical Archival

*Co-Author:* María-del-Mar Camacho-Miñano, Complutense  
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University of Madrid  
DAVID PASCUAL-EZAMA, Complutense University of  
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**SESSION: AURF05** Day and Time: Thursday 30th May • 16:00-17:30

**AURF05** *Chair:* NICOLE RATZINGER-SAKEL

*Room:* T8

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**AUDIT FEES AND BIG N AUDITS REVISITED**

*Author:* TAKASHI YAEKURA, WASEDA UNIVERSITY EA = Empirical Archival

*Co-Author:* Takashi Obinata, The University of Tokyo

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**AUDIT FEES: A BIBLIOMETRIC ANALYSIS OF THE LITERATURE**

*Author:* JOSEPH AGANA, UNIVERSITY OF AGDER CDIH = Conceptual  
Development/Interpretative/Historical

*Co-Author:* Anna Alon, University of Agder  
Stephen Zamore, University of Agder

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**AUDIT TEAM EQUALITY AND AUDIT QUALITY THREATENING BEHAVIOURS**

*Author:* ALICE ANNELIN, UMEA UNIVERSITY, UMEA SU = Survey  
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*Co-Author:*

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**DO NON-AUDIT SERVICE FAILURES IMPAIR AUDITOR REPUTATION? AN ANALYSIS OF THE SCANDAL SURROUNDING KPMG'S ADVISORY ON THE SALE OF FRANKFURT-HAHN AIRPORT**

*Author:* REINER QUICK, DARMSTADT TECHNICAL UNIVERSITY EA = Empirical Archival

*Co-Author:* CHRISTIAN FRIEDRICH, DARMSTADT UNIVERSITY  
OF TECHNOLOGY  
Raymond Wolf, Darmstadt University of Technology

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**AUDITOR SELECTION OF NEGOTIATION STRATEGIES: THE EFFECT OF MOTIVATIONAL FACTOR AND BARGAINING POWER UNDER A THROUGHPUT MODEL**

*Author:* WAYMOND RODGERS, HULL UNIVERSITY / HULL EX = Experimental  
UNIVERSITY BUSINESS SCHOOL

*Co-Author:* Sarra Baroudi, Woosong University

**SESSION: AURF06** Day and Time: Friday 31st May • 09:00-10:30

**AURF06** *Chair:* CAREN SCHELLEMAN

*Room:* T8

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**DOES MANDATORY ROTATION HARM OR BENEFIT NON-BIG 4 AUDIT FIRMS? AN ANALYTICAL INVESTIGATION**

*Author:* CHRISTOPHER BLEIBTREU, BI NORWEGIAN AM = Analytical/Modelling  
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*Co-Author:*

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**TWO STANDARDS TO AUDIT THEM ALL! THE COSTS AND BENEFITS OF ISA-BASED AUDITS**



*Co-Author: HENDRIK RUPERTUS, BAYREUTH UNIVERSITY*

*Author:* CECILIA FREDRIKSSON, STOCKHOLM SCHOOL OF ECONOMICS

*Co-Author:*

*Author:* SUMAN LODH, MIDDLESEX UNIVERSITY EA = Empirical Archival

HOW PUBLIC IS PUBLIC AUDIT: EVIDENCE FROM THE UK

*Co-Author: Margaret Greenwood, University of Bath*

AURF07      Chair: LAURA SIERRA GARCÍA      Room: T8

*Author:* S. MAHMOUD HOSSEINIAKANI, THE UNIVERSITY OF GOTHENBURG EA = Empirical Archival

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*Author:* CHAO HSIN HUANG, CHUNG YUAN CHRISTIAN UNIVERSITY EA = Empirical Archival

*Co-Author: TE-KUAN LEE, CHUNG YUAN CHRISTIAN UNIVERSITY*  
*Chi-Liang Chen, CHUNG YUAN CHRISTIAN UNIVERSITY*  
*HUNG-YIN CHEN, CHUNG YUAN CHRISTIAN UNIVERSITY*

*Author:* LORENZO SIMONI, UNIVERSITY OF FLORENCE EA = Empirical Archival

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AURF08      *Chair:* PIOTR STASZKIEWICZ      *Room:* T8

*Author:* TORBJORN TAGESSON, LINKÖPING UNIVERSITY      SU = Survey

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Timurs Umans, Kristianstad University*

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*Co-Author: J. EFRIM BORITZ, UNIVERSITY OF WATERLOO  
Katharine Patterson, University of Waterloo*

Carla Wilkin, Monash Business School, Monash University

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**REFLECTIVE CAPACITY AND THE ENHANCEMENT OF THE HURTT PROFESSIONAL SCEPTICISM SCALE**

*Author:* CLAUDE O' SULLIVAN ROCHFORD, UNIVERSITY SU = Survey  
COLLEGE CORK

*Co-Author:* RAY DONNELLY, UNIVERSITY COLLEGE CORK  
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**THE FACTORS THAT AFFECT SENIOR ECONOMIC STUDENTS' DECISION TO WORK FOR A BIG 4 OR A NON-BIG4 AUDIT FIRM: THE CASE FOR BELGIUM**

*Author:* LINDE KERCKHOFS, VUB - VRIJE UNIVERSITEIT SU = Survey  
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*Co-Author:* Stefanie Ceustermans, Vrije Universiteit Brussel  
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**SESSION: EDPS01 Day and Time: Friday 31st May • 11:00-12:30**

EDPS01 *Chair:* ANN O'BRIEN

*Room:* P2

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**THE EFFECTIVENESS OF ONLINE FORMATIVE ASSESSMENT ON PERFORMANCE IN RELATIONSHIP WITH TEST ANXIETY LEVEL**

*Author:* PATRICIA EVERAERT, GHENT UNIVERSITY SU = Survey

*Co-Author:* Eva Blondeel, Ghent University  
Evelien Opdecam, Ghent University

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**GENDER DIFFERENCES IN ACHIEVEMENT GOALS FOR INTRODUCTORY ACCOUNTING COURSE**

*Author:* HANNU OJALA, UNIVERSITY OF TAMPERE SU = Survey

*Co-Author:* JARI HUIKKU, AALTO UNIVERSITY SCHOOL OF  
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Emma-Riikka Myllymäki, Aalto University, School of  
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**MORAL JUDGEMENT OF ACCOUNTING STUDENTS: THE ROLE OF GENDER, STUDY MAJOR AND EDUCATION LEVEL**

*Author:* TAMARA PUSTOSLEMŠEK, UNIVERSITY OF SU = Survey  
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Ljubljana

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**SESSION: EDPS02 Day and Time: Friday 31st May • 14:00-15:30**

EDPS02 *Chair:* AMIN SOHEILI

*Room:* P2

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**NORDEA BANK AB: A CASE ON CAPITAL RELIEF TRADES**

*Author:* BARBARA SEITZ, COPENHAGEN BUSINESS SCHOOL EA = Empirical Archival

*Co-Author:*

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**HOW DOES INTERNATIONAL EXPERIENCE LEAD TO HIGHER LEVELS OF CULTURAL INTELLIGENCE? A QUALITATIVE STUDY USING ACCOUNTING ACADEMICS TEACHING TRANSNATIONALLY**

*Author:* MEREDITH THARAPOS, RMIT UNIVERSITY CF = Case/Field Study

*Co-Author:* BRENDAN O'CONNELL, RMIT UNIVERSITY

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**SESSION: EDPSD01 Day and Time: Thursday 30th May • 11:00-12:30**

EDPSD01 *Chair:* ROLAND KOENIGSGRUBER

*Room:* C6

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**WHITHER ACCOUNTING EDUCATION RESEARCH? SOME EVIDENCE FROM THE RESEARCH FOCUS OF ELITE ACCOUNTING SCHOOLS**

*Discussant:* PATRICIA EVERAERT

*Author:* BRENDAN O'CONNELL, RMIT UNIVERSITY CF = Case/Field Study

Co-Author: Paul Delange, University of Tasmania  
Greg Stoner, University of Glasgow  
Alan Sangster, University of Aberdeen

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**GOVERNING IN THE PUBLIC INTEREST: THE CASE OF ICAEW**

Discussant: ANDREA GOULDMAN

Author: SUSAN SMITH, UNIVERSITY OF SUSSEX BUSINESS SCHOOL CF = Case/Field Study

Co-Author: Iqbal Khadaroo, University of Sussex Business School

**SESSION: EDRF01** Day and Time: Thursday 30th May • 11:00-12:30

EDRF01 Chair: MARITA BLOMKVIST

Room: T9

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**E-LEARNING AS A TOOL SUPPORTING ACADEMIC EDUCATION: THE INFLUENCE OF ACCOUNTING STUDENTS' CHARACTERISTICS ON THEIR ENGAGEMENT AND PERFORMANCE**

Author: JUSTYNA DYDUCH, AGH UNIVERSITY OF SCIENCE AND TECHNOLOGY SU = Survey

Co-Author: JOANNA KRASODOMSKA, CRACOW UNIVERSITY OF ECONOMICS

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**ACCOUNTING FOR NON-SPECIALISTS: THE USE OF CASE STUDIES FOR UNDERGRADUATE STUDENTS' PARTICIPATIVE LEARNING**

Author: PAOLA MADINI, UNIVERSITY OF KENT, KENT BUSINESS SCHOOL SU = Survey

Co-Author:

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**DESIGNING ACCOUNTING DATA ANALYTICS LEARNING EXPERIENCES: CONSTRUCTIONISM WITH COLLABORATIVE RELATIONSHIPS AND REPRESENTATIONS**

Author: ANN O'BRIEN, UNIVERSITY OF WISCONSIN-MADISON CF = Case/Field Study

Co-Author: Gary Schneider, College of Business, California State University, Monterey Bay

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**LEARNING EFFICIENCY THROUGH AN ACCOUNTING SUMMER COURSE**

Author: EVELIEN OPDECAM, GHENT UNIVERSITY EX = Experimental

Co-Author: PATRICIA EVERAERT, GHENT UNIVERSITY

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**DEVELOPMENT OF MATRIX ACCOUNTING AS THE GAME-BASED LEARNING (GBL) TOOL FOR EMPLOYEE'S TRAINING AND DEVELOPMENT**

Author: SATOSHI SUGAHARA, KWANSEI GAKUIN UNIVERSITY SU = Survey

Co-Author: Andrea Cilloni, University of Parma

**SESSION: EDRF02** Day and Time: Thursday 30th May • 09:00-10:30

EDRF02 Chair: OLGA VOLKOVA

Room: T9

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**ACCOUNTING ACADEMIC'S TEACHING PRACTICE IN RELATION TO SUSTAINABLE DEVELOPMENT: INVESTIGATING THE ROLE OF TEACHER'S SELF-EFFICACY**

Author: BERIT HARTMANN, UNIVERSITY OF GOTHENBURG SU = Survey

Co-Author: Marita Blomkvist, Göteborgs Universitet

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**INTERNATIONAL ACCREDITATION BY A PROFESSIONAL INSTITUTE AS AN INSTRUMENT OF INCREASING THE ATTRACTIVENESS OF ACCOUNTING EDUCATION IN RUSSIA**

Author: SVETLANA KARELSKAIA, SAINT-PETERSBURG STATE UNIVERSITY SU = Survey

Co-Author: Ekaterina Zuga, Saint-Petersburg State University  
Natalia Sokolova, Saint-Petersburg State University

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**INTEGRATING A REAL-WORLD BUSINESS EXECUTION PROJECT INTO A MANAGEMENT ACCOUNTING COURSE**

Author: SEUNGAH SONG, SEOUL WOMEN'S UNIVERSITY CF = Case/Field Study

Co-Author: *Tae-Young Paik, Sungkyunkwan University*

---

**WORKING LIFE ORIENTATION IN HIGHER EDUCATION OF ACCOUNTING: WHAT DO WE KNOW?**

Author: *MARIANNE VIINIKAINEN, SAIMAA UNIVERSITY OF APPLIED SCIENCES* CDIH = Conceptual Development/Interpretative/Historical

Co-Author: *KATI MARITA PAJUNEN, LAPPEENRANTA UNIVERSITY OF TECHNOLOGY*

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**HOW DO NON-ENGLISH SPEAKING USERS OVERCOME THE DIFFICULTIES OF COMMUNICATING IFRS INFORMATION AND TECHING IFRS ISSUES**

Author: *ANNA VYSOTSKAYA, SOUTHERN FEDERAL UNIVERSITY* SU = Survey

Co-Author:

**SESSION: EDRF03** Day and Time: Thursday 30th May • 14:00-15:30

EDRF03 Chair: *SHIH-CHU CHOU*

Room: **T9**

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**A CLASS EXERCISE: ACCOUNTING FOR STOCK OPTION MODIFICATIONS AND OPTION SERVICE AND PERFORMANCE CONDITIONS**

Author: *NATALIE CHURYK, NORTHERN ILLINOIS UNIVERSITY* CF = Case/Field Study

Co-Author: *Shaokun Yu, Northern Illinois University*  
*Brian Rick, BDO*

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**CROSS-CULTURAL COMPETENCE AND EDUCATION IN MANAGEMENT ACCOUNTING AND CONTROL**

Author: *EMILIA FLORIN SAMUELSSON, JÖNKÖPING UNIVERSITY, JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL* CDIH = Conceptual Development/Interpretative/Historical

Co-Author: *Annika Yström, Jönköping International Business school*  
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**MANDATORY NON-FINANCIAL DISCLOSURES IN CORPORATE REPORTING: WHAT MAKES ACCOUNTANTS DIFFER IN THEIR VIEWS ON THE ISSUE**

Author: *JAN MICHALAK, LODZ UNIVERSITY* SU = Survey

Co-Author: *JOANNA KRASODOMSKA, CRACOW UNIVERSITY OF ECONOMICS*  
*Katarzyna Swietla, Cracow University of Economics*

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**USAGE OF EDGAR SUBMISSIONS IN ACADEMIA – EVIDENCE FROM LOG FILES**

Author: *JAN SEITZ, BAYREUTH UNIVERSITY* EA = Empirical Archival

Co-Author: *Christian Wittmann, BAYREUTH UNIVERSITY*

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**WILDCAT INC. - A MODULAR CASE ON MATERIALITY CONCEPTIONS AND REPORTING STRATEGIES**

Author: *HENNING ZÜLCH, HHL LEIPZIG GRADUATE SCHOOL OF MANAGEMENT* CF = Case/Field Study

Co-Author: *CARL WEUSTER, HHL LEIPZIG GRADUATE SCHOOL OF MANAGEMENT*  
*Saskia Erben, HHL LEIPZIG GRADUATE SCHOOL OF MANAGEMENT*  
*SOPHIE WINTER, LEIPZIG GRADUATE SCHOOL OF MANAGEMENT*

**SESSION: FAPS01** Day and Time: Wednesday 29th May • 14:15-15:45

FAPS01 Chair: *NIKOLAOS FLOROPOULOS*

Room: **C8**

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**INSIDE THE BLACK-BOX OF ANALYSTS' BOUNDED RATIONALITY: A STUDY OF CONTEXTS THAT MATTER**

Author: *MARK ALEKSANYAN, UNIVERSITY OF GLASGOW* SU = Survey

Co-Author: Subhash Abhayawansa, Swinburne University of Technology

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**THE RISK RELEVANCE OF US R&D ACCOUNTING**

Author: DIMOS ANDRONOUDIS, UNIVERSITY OF BRISTOL EA = Empirical Archival

Co-Author:

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**DOES GENDER INFLUENCE THE WAY AFFILIATED SELL-SIDE ANALYSTS RESPOND TO THEIR CONFLICTS OF INTEREST?**

Author: ANDRIA CHARALAMBOUS, UNIVERSITY OF LEEDS EA = Empirical Archival

Co-Author: Alan Duboisée De Ricquebourg, University of Leeds  
Iain Clacher, University of Leeds

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**SESSION: FAPS02** Day and Time: Wednesday 29th May • 16:15-17:45

FAPS02 Chair: MARK ALEKSANYAN

Room: C8

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**QUALITATIVE DISCLOSURE IN CORPORATE FILINGS AND LOAN TERMS**

Author: BENEDIKT FRANKE, UNIVERSITY OF MANNHEIM EA = Empirical Archival

Co-Author:

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**INSTITUTIONAL INVESTOR TRADING AROUND AUDITOR'S GOING CONCERN MODIFIED OPINIONS: AN ANALYSIS OF MUTUAL FUNDS AND PENSION FUNDS**

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

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

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**MANAGEMENT AS THE SINE QUA NON FOR M&A SUCCESS**

Author: PANTELIS KAZAKIS, ADAM SMITH BUSINESS SCHOOL, UNIVERSITY OF GLASGOW EA = Empirical Archival

Co-Author: Manthos Delis, Montpellier Business School  
Maria Iosifidi, Montpellier Business School  
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**SESSION: FAPS03** Day and Time: Wednesday 29th May • 14:15-15:45

FAPS03 Chair: PETER ALEXANDER ALEKSZIEV

Room: T8

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**AN INVESTIGATION OF THE ROLE OF DIVIDENDS IN ANALYSTS' OPTIMISTIC FORECAST BIAS**

Author: PHILIPP SCHABERL, UNIVERSITY OF NORTHERN COLORADO EA = Empirical Archival

Co-Author: SOMNATH DAS, UNIVERSITY OF ILLINOIS AT CHICAGO  
Pradyot Sen, University of Washington at Bothell

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**PREDICTING CORPORATE FINANCIAL DISTRESS USING GEOGRAPHICAL AND INDUSTRY-LEVEL AGGREGATE ACCOUNTING INFORMATION**

Author: STEPHANIE CHENG, TULANE UNIVERSITY EA = Empirical Archival

Co-Author: DUSHYANTKUMAR MAHESHKUMAR VYAS, UNIVERSITY OF TORONTO  
Wittenberg-Moerman Regina, University of Southern California  
Wuyang Zhao, University of Texas - Austin

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**ANALYSTS' REVENUE FORECASTS AND DISCRETIONARY REVENUES**

Author: SHIH-CHU CHOU, SAN FRANCISCO STATE UNIVERSITY EA = Empirical Archival

Co-Author: Sunay Mutlu, Kennesaw State University

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**SESSION: FAPS04** Day and Time: Thursday 30th May • 11:00-12:30

FAPS04 Chair: AIDA BRITO

Room: C8

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**CORPORATE COMMUNICATIONS CREDIBILITY AND THE PRICING OF TEXTUAL SENTIMENT: EVIDENCE FROM QUARTERLY EARNINGS ANNOUNCEMENTS**

*Author:* ELIZABETH DEMERS, LAUSANNE UNIVERSITY / HEC EA = Empirical Archival  
LAUSANNE

*Co-Author:* Asad Kausar, American University  
Clara Vega, Federal Reserve Board of Governors

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#### **THE ANALYST REPORT'S FORECAST HORIZON AND BIAS**

*Author:* NIKOLAOS FLOROPOULOS, UNIVERSITY OF CYPRUS EA = Empirical Archival

*Co-Author:* Andreas Charitou, University of Cyprus  
Irene Karamanou, University of Cyprus  
Franco Wong, University of Toronto

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#### **MORE FREQUENT DISCLOSURE AND CAPITAL STRUCTURE**

*Author:* CHRISTOPHER FRITZ, MUNICH UNIVERSITY OF TECHNOLOGY EA = Empirical Archival

*Co-Author:* Benedikt Downar, Technische Universität München  
Juergen Ernstberger, Technical University Munich

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**SESSION: FAPS05** Day and Time: Thursday 30th May • 14:00-15:30

FAPS05 Chair: BAPTISTE COLAS Room: C8

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#### **MONITORING OR PRESSURING: THE INFLUENCE OF SECURITIES ANALYSTS ON CORPORATE MANAGERS' GOODWILL IMPAIRMENT DECISIONS**

*Author:* HONGWEN HAN, SUN YAT-SEN UNIVERSITY CF = Case/Field Study

*Co-Author:* qingquan tang, Sun Yat-sen University  
Jiali Jenna Tang, University of Hartford

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#### **DOES FINANCIAL REGULATION UNCERTAINTY AFFECT THE MISPRICING OF BANK EARNINGS?**

*Author:* TUAN QUOC HO, UNIVERSITY OF BRISTOL EA = Empirical Archival

*Co-Author:* Edward Lee, Alliance Manchester Business School  
Gerald Lobo, University of Houston – Bauer College of Business  
Zhenmei Zhu, Fudan University - School of Management

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#### **REDACTED DISCLOSURE AND ANALYSTS' WEIGHTING OF PRIVATE AND PUBLIC INFORMATION**

*Author:* INDER KHURANA, UNIVERSITY OF MISSOURI-COLUMBIA EA = Empirical Archival

*Co-Author:* Lei Zhao, St. Louis University

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**SESSION: FAPS06** Day and Time: Friday 31st May • 11:00-12:30

FAPS06 Chair: JOB MANGELMANS Room: C2

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#### **EXAMINING THE PERFORMANCE OF DECLINING ACQUIRERS**

*Author:* KEVIN KIM, UNIVERSITY OF MEMPHIS EA = Empirical Archival

*Co-Author:* Joshua Coyne, University of Memphis  
Jayson Talakai, Utah State University

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#### **WHAT MAKES THE CROWD WISE? AN EMPIRICAL ANALYSIS OF FUNDAMENTAL INFORMATION, INVESTOR SENTIMENT, AND STOCK MARKET PERFORMANCE**

*Author:* SEBASTIAN KLAMER, UNIVERSITY OF BAMBERG EA = Empirical Archival

*Co-Author:* Brigitte Eierle, University of Bamberg  
Matthias Muck, University Bamberg

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#### **THE IMPACT OF THE INSTITUTIONAL ENVIRONMENT ON ANALYST HERDING BEHAVIOR: EVIDENCE FROM BROKER ACQUISITIONS**

*Author:* LOUIS MANGENEY, UNIVERSITY OF NEUCHÂTEL EA = Empirical Archival

*Co-Author:* Peter Fiechter, University of Neuchatel

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**SESSION: FAPS07** Day and Time: Friday 31st May • 09:00-10:30

FAPS07 Chair: JOHAN GRAAF Room: C8

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**INFORMATIVE QUARTERLY EARNINGS GUIDANCE AND REAL EARNINGS MANAGEMENT**

*Author:* FACUNDO MERCADO, WARWICK UNIVERSITY EA = Empirical Archival  
BUSINESS SCHOOL

*Co-Author:* Beatriz Garcia Osmá, Universidad Carlos III de Madrid  
Encarna Guillamon-Saorin, Universidad Carlos III de Madrid

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**THE QUALITY OF DISCLOSURES CONCERNING ENVIRONMENTAL LIABILITIES AND THE ROLE OF MEDIA VISIBILITY**

*Author:* MARI PAANANEN, UNIVERSITY OF GOTHENBURG EA = Empirical Archival

*Co-Author:* Emmeli Runesson, University of Gothenburg  
Niuosha Samani, University of Gothenburg

---

**THE CURRENT REPORTING BEHAVIOR OF FIRMS FACING BANKRUPTCY – EMPIRICAL EVIDENCE FROM THE U.S. MARKET**

*Author:* CARINA PUSCH, FRIEDRICH ALEXANDER EA = Empirical Archival  
UNIVERSITY

*Co-Author:*

**SESSION: FAPS08** Day and Time: Friday 31st May • 11:00-12:30

FAPS08 *Chair:* CAROLA RINKER

*Room:* C8

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**TO TWEET OR NOT TO TWEET? SOCIAL MEDIA DISCLOSURE AND REPUTATIONAL DAMAGE**

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

*Co-Author:* Xing Huan, Warwick Business School  
Antonio Parbonetti, University of Padova  
Zhewei Zhang, Warwick Business School

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**ENRICH THE RICH: DO INSIDERS TRADE ON CORPORATE WELFARE?**

*Author:* HANWEN SUN, UNIVERSITY OF BATH EA = Empirical Archival

*Co-Author:* Cheng (Colin) Zeng, University of Manchester  
Kangtao Ye, Renmin University of China

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**PREDICTING CORPORATE BANKRUPTCY USING THE FRAMEWORK OF LELAND-TOFT: EVIDENCE FROM U.S.**

*Author:* ZENON TAOUSHIANIS, UNIVERSITY OF CYPRUS EA = Empirical Archival

*Co-Author:* Spiros Martzoukos, University of Cyprus  
Chris Charalambous, University of Cyprus

**SESSION: FAPS09** Day and Time: Friday 31st May • 14:00-15:30

FAPS09 *Chair:* JOACHIM LANDSTRÖM

*Room:* C8

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**INVESTOR REACTION TO FORWARD-LOOKING DISCLOSURES: HOW THE PRESENCE OF A CAUTIONARY DISCLAIMER AND ITS LINGUISTIC STYLE INFLUENCE INVESTORS' VALUATION JUDGMENTS**

*Author:* DOMINIQUE WASNA, UNIVERSITY OF BERN EX = Experimental

*Co-Author:*

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**VOLUNTARY DISCLOSURE OF CORPORATE POLITICAL SPENDING AND COST OF EQUITY CAPITAL**

*Author:* MUKESH GARG, MONASH UNIVERSITY EA = Empirical Archival

*Co-Author:* CHRISTOFER ADRIAN, MONASH UNIVERSITY  
Soon-Yeow Phang, Monash University  
Cameron Truong, Monash University

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**HOW DO FINANCIAL ANALYSTS IMPLEMENT THE SUM-OF-THE-PARTS (SOTP) VALUATION FRAMEWORK?**

*Author:* GRIGORIA CHLOMOU, ATHENS UNIVERSITY OF EA = Empirical Archival  
ECONOMICS AND BUSINESS

*Co-Author:* EFTHIMIOS DEMIRAKOS, ATHENS UNIVERSITY OF  
ECONOMICS AND BUSINESS

**SESSION: FAPSD01** Day and Time: Thursday 30th May • 09:00-10:30

FAPSD01 Chair: PARASKEVI VICKY KIOSSE

Room: C2

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**FROM ACCOUNTING TO ECONOMICS: THE ROLE OF AGGREGATE SPECIAL ITEMS IN GAUGING THE STATE OF THE ECONOMY**

*Discussant:* TUAN QUOC HO

*Author:* AHMED ABDALLA, MONASH UNIVERSITY

EA = Empirical Archival

*Co-Author:* Jose Carabias Palmeiro, LSE

---

**PURGING EXPECTED RETURN ESTIMATES - A PORTFOLIO-BASED APPROACH**

*Discussant:* WOO-JIN CHANG

*Author:* LARS ROTHE, UNIVERSITY OF COLOGNE

EA = Empirical Archival

*Co-Author:* ROMAN SCHICK, UNIVERSITY OF COLOGNE  
Carsten Homburg, University of Cologne

**SESSION: FAPSD02** Day and Time: Thursday 30th May • 11:00-12:30

FAPSD02 Chair: DAPHNE LUI

Room: C2

---

**THE BATTLE OF SOCIAL MEDIA PLATFORMS: THE USE OF TWITTER, YOUTUBE AND INSTAGRAM IN CORPORATE COMMUNICATION**

*Discussant:* ANDREAS CHARITOU

*Author:* PAWEL BILINSKI, CASS BUSINESS SCHOOL - CITY,  
UNIVERSITY OF LONDON

EA = Empirical Archival

*Co-Author:*

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**DO RATING AGENCIES APPLY STANDARDS CONSISTENTLY? COARSENESS IN RATINGS AROUND THE DODD-FRANK ACT**

*Discussant:* MATTHEW DRISKILL

*Author:* PEPA KRAFT, HEC PARIS

EA = Empirical Archival

*Co-Author:* Xi Wu, NYU Stern School of Business  
Joshua Ronen, NYU Stern School of Business

**SESSION: FAPSD03** Day and Time: Thursday 30th May • 14:00-15:30

FAPSD03 Chair: CHRISTOPH SEXTROH

Room: C2

---

**UNDERWRITER ERROR AND IPO LONG-RUN PERFORMANCE**

*Discussant:* LORENZO DAL MASO

*Author:* GEORGE LOIZIDES, UNIVERSITY OF CYPRUS

EA = Empirical Archival

*Co-Author:*

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**PRIVATE EQUITY'S DIVERSIFICATION ILLUSION: EVIDENCE FROM FAIR VALUE ACCOUNTING**

*Discussant:* IGOR KADACH

*Author:* STEPHEN STUBBEN, UNIVERSITY OF UTAH

EA = Empirical Archival

*Co-Author:* Kyle Welch, George Washington University

**SESSION: FAPSD04** Day and Time: Thursday 30th May • 16:00-17:30

FAPSD04 Chair: NEOPHYTOS LAMBERTIDES

Room: C2

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**CAPITAL MARKET RELATIONSHIPS AND INTERFIRM KNOWLEDGE FLOWS: EVIDENCE FROM ANALYST COVERAGE OVERLAPS**

*Discussant:* YIN WANG

*Author:* CHRISTOPH SEXTROH, TILBURG UNIVERSITY

EA = Empirical Archival

*Co-Author:* Tim Martens, University of Mannheim

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**INTRA-LIFE CYCLE INFORMATION TRANSFERS**

*Discussant:* SHIWON SONG

*Author:* TERI YOHN, INDIANA UNIVERSITY

EA = Empirical Archival

*Co-Author:* PATRICK VORST, MAASTRICHT UNIVERSITY

**SESSION: FAPSD05** Day and Time: Friday 31st May • 09:00-10:30



FAPSD05 Chair: TERI YOHN

Room: C2

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**THE EFFECTS OF ENHANCED REGULATORY OVERSIGHT OF BANKS ON BORROWER PERFORMANCE**

*Discussant:* FERDINAND ELFERS

*Author:* VISHAL BALORIA, BOSTON COLLEGE / THE WALLACE E. CAROLL SCHOOL OF MANAGEMENT EA = Empirical Archival

*Co-Author:* Mengyao Cheng, Boston College  
Carlo Gallimberti, Boston College

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

*Discussant:* ANEESH RAGHUNANDAN

*Author:* MELANIE DEMIRTAS, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT EA = Empirical Archival

*Co-Author:*

**SESSION: FAPSD06** Day and Time: Thursday 30th May • 16:00-17:30

FAPSD06 Chair: BIANCA BEYER

Room: C8

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**ABNORMAL EARNINGS ANNOUNCEMENT VOLUME AND POST-EARNINGS ANNOUNCEMENT DRIFT**

*Discussant:* MARCUS KIRK

*Author:* MATTHEW DRISKILL, CALIFORNIA STATE UNIVERSITY, FULLERTON EA = Empirical Archival

*Co-Author:*

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**THE EFFECT OF INSTITUTIONAL OWNERSHIP ON ANALYST COVERAGE**

*Discussant:* PAWEL BILINSKI

*Author:* IGOR KADACH, IESE BUSINESS SCHOOL, UNIVERSITY OF NAVARRA EA = Empirical Archival

*Co-Author:* Kate Schain, unaffiliated

**SESSION: FAPSD07** Day and Time: Friday 31st May • 14:00-15:30

FAPSD07 Chair: MICHEL DUBOIS

Room: C2

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**USING DEEP LEARNING TO ESTIMATE NON-LINEAR INFORMATION DYNAMICS IN STRUCTURAL ACCOUNTING BASED EQUITY VALUATION MODELS**

*Discussant:* DEVENDRA KALE

*Author:* OLIVER BINZ, DUKE UNIVERSITY EA = Empirical Archival

*Co-Author:*

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**REVISITING THE OHLSON (1995) MODEL**

*Discussant:* ALEX DONTOH

*Author:* PENGGUO WANG, UNIVERSITY OF EXETER EA = Empirical Archival

*Co-Author:*

**SESSION: FARF01** Day and Time: Friday 31st May • 09:00-10:30

FARF01 Chair: ION ANGHEL

Room: T7

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**MANAGEMENT GUIDANCE IMPRECISION AND STOCK RETURNS**

*Author:* LUCA DEL VIVA, RAMON LLULL UNIVERSITY- ESADE BUSINESS SCHOOL EA = Empirical Archival

*Co-Author:* Stephen Baginski, Terry College of Business, University of Georgia  
MENATALLA EL HEFNAWY, ESADE BUSINESS SCHOOL  
Lenos Trigiorgis, University of Cyprus, King's College London and visiting scholar MIT Sloan School of Management

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**MANAGEMENT FORECASTS AND THE PERSISTENCE OF EARNINGS AND EARNINGS COMPONENTS**

*Author:* GEORGIA SIOUGLE, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS EA = Empirical Archival

*Co-Author:* Panagiotis Chronopoulos, Athens University of Economics & Business

---

**MANAGEMENT EARNINGS FORECASTS AND INVESTOR TRUST: SIGNALING EFFECT OF CORPORATE SOCIAL RESPONSIBILITY**

*Author:* HITOSHI TAKEHARA, WASEDA UNIVERSITY EA = Empirical Archival

*Co-Author:* Megumi Suto, Waseda University

---

**WHAT DETERMINES VOLUNTARY STRATEGY DISCLOSURE QUALITY IN GERMAN MANAGEMENT REPORTS?**

*Author:* SOPHIE WINTER, LEIPZIG GRADUATE SCHOOL OF MANAGEMENT EA = Empirical Archival

*Co-Author:*

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**INSIDER TRADING, MANAGEMENT EARNINGS FORECAST, AND PRICE EFFICIENCY**

*Author:* SHENGMIN HUNG, SOOCHOW UNIVERSITY EA = Empirical Archival

*Co-Author:* Zheng Qiao, Xiamen University

**SESSION: FARF02** Day and Time: Friday 31st May • 11:00-12:30

FARF02 *Chair:* EFTHIMIOS DEMIRAKOS

*Room:* T7

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**DOES ACCOUNTING ENFORCEMENT INFLUENCE RISK-TAKING IN THE BANKING INDUSTRY? CROSS-COUNTRY EVIDENCE FROM THE PRE-CRISIS AND POST-CRISIS PERIODS**

*Author:* LORENZO DAL MASO, ESSEC BUSINESS SCHOOL EA = Empirical Archival

*Co-Author:* Kiridaran Kanagaretnam, Schulich School of Business  
Gerald Lobo, University of Houston – Bauer College of Business  
Francesco Mazzi, University of Florence

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**DOES FOREIGN LENDERS' NATIONAL CULTURES AFFECT LOAN PRICING?**

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

*Co-Author:* Alice Liang Xu, University of Manchester

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**DEBT CONTRACTS AND CORPORATE PARTNERSHIPS**

*Author:* DERRALD STICE, HKUST EA = Empirical Archival

*Co-Author:*

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**BANK LOAN LOSS PROVISIONING AND EARNINGS MANAGEMENT FROM A NEW ANGLE**

*Author:* ELEFThERIOS AGGELOPOULOS, UNIVERSITY OF PATRAS CF = Case/Field Study

*Co-Author:* Antonios Georgopoulos, University of Patras  
Sotirios Kotsiantis, University of Patras

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**DOES ONE QE FIT ALL? AN EMPIRICAL ANALYSIS OF THE EFFECTS OF QE ON EUROPEAN BANKS' VALUATION**

*Author:* SARA LONGO, UNIVERSITY OF PADUA EA = Empirical Archival

*Co-Author:* Antonio Parbonetti, University of Padova  
Amedeo Pugliese, University of Padova

**SESSION: FARF03** Day and Time: Thursday 30th May • 09:00-10:30

FARF03 *Chair:* SIMONA MATEUT

*Room:* C8

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

*Author:* JIM HASLAM, SHEFFIELD MANAGEMENT SCHOOL EA = Empirical Archival

*Co-Author:* YASSER ELIWA, LOUGHBOROUGH UNIVERSITY  
Santhosh Abraham, Union University

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**CAPITAL MARKET CONSEQUENCES OF INTEGRATED REPORTING: EVIDENCE FROM RESEARCH ANALYSTS**

*Author:* ANASTASIA KOPITA, UNIVERSITY OF WARWICK EA = Empirical Archival

*Co-Author:* DIOGENIS BABOUKARDOS, UNIVERSITY OF ESSEX

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**INVESTMENT BANKS' RESEARCH ACTIVITIES IN THE POST-REFORM ERA: DO SANCTIONS DISCIPLINE THE SELL-SIDE PROFESSION?**

*Author:* ANDREEA MORARU-ARFIRE, ESSEC BUSINESS SCHOOL EA = Empirical Archival

*Co-Author:* Michel Dubois, University of Neuchatel

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**ANALYSTS' VALUATION MODEL CHOICE, TARGET PRICES AND INVESTOR SENTIMENT**

*Author:* WOLFGANG SCHULTZE, UNIVERSITY OF AUGSBURG EA = Empirical Archival

*Co-Author:* MARKUS BUXBAUM, AUGSBURG UNIVERSITY

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**THE EFFECT OF OPTIMISM IN EARNINGS ESTIMATES ON THE VALUE IMPACT OF REVISIONS**

*Author:* JOB MANGELMANS, VU UNIVERSITY AMSTERDAM EA = Empirical Archival

*Co-Author:*

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**SESSION: FARF04** Day and Time: Friday 31th May • 14:00-15:30

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FARF04 *Chair:* LORENZO DAL MASO

*Room:* T7

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**BUSINESS-BANKRUPTCY AFTER THE BAPCPA: EVIDENCE FROM THE STOCK MARKET**

*Author:* LUIS COELHO, UNIVERSITY OF THE ALGARVE EA = Empirical Archival

*Co-Author:*

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**PRODUCT MARKET COMPETITION AND BANKRUPTCY PREDICTION**

*Author:* MARCO MARIA MATTEI, UNIVERSITY OF BOLOGNA EA = Empirical Archival

*Co-Author:* Velia Cenciarelli, University of Pisa  
Giulio Greco, University of Pisa

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**INFORMATION SEARCH IN TIMES OF MARKET UNCERTAINTY: AN EXAMINATION OF AGGREGATE AND DISAGGREGATE UNCERTAINTY**

*Author:* JOYCE VAN DER LAAN SMITH, UNIVERSITY OF RICHMOND EA = Empirical Archival

*Co-Author:* Rajib Hasan, University of Houston  
Marshall Geiger, University of Richmond  
Abdullah Kumas, University of Richmond

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**A NEW METHOD TO IDENTIFY INDUSTRY MISFITS**

*Author:* BAPTISTE COLAS, LAVAL UNIVERSITY EA = Empirical Archival

*Co-Author:*

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**GHOST IN THE MACHINE: USING MACHINE LEARNING TO UNCOVER HIDDEN MISSTATEMENTS**

*Author:* ERIC FLOYD, UNIVERSITY OF CALIFORNIA AT SAN DIEGO EA = Empirical Archival

*Co-Author:* Jeremy Bertomeu, University of California San Diego  
Edwige Cheynel, University of California San Diego  
Wenqiang Pan, Columbia University

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**SESSION: FARF05** Day and Time: Wednesday 29th May • 14:15-15:45

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FARF05 *Chair:* MARCO MARIA MATTEI

*Room:* T9

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**A STATE-SPACE IMPLEMENTATION OF THE OHLSON (1995) MODEL**

*Author:* CARL BARKFELDT, UPPSALA UNIVERSITY EA = Empirical Archival

*Co-Author:* Rickard Sandberg, Stockholm School of Economics

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**VALUATION, PERSONAL TAXES, AND DIVIDEND POLICY UNDER PASSIVE DEBT MANAGEMENT**

Author: JOHANNES SUEMPELMANN, GOETTINGEN UNIVERSITY AM = Analytical/Modelling

Co-Author: Stefan Dierkes, Goettingen University

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#### EMPLOYEE QUALITY AND CORPORATE INVESTMENT EFFICIENCY

Author: SERAINA ANAGNOSTOPOULOU, UNIVERSITY OF PIRAEUS EA = Empirical Archival

Co-Author: Argyro Avgoustaki, ESCP Europe Business School,  
London Campus  
Beatriz Garcia Osma, Universidad Carlos III de Madrid

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#### ESTIMATING THE IMPLIED COST OF CAPITAL USING QUARTERLY REPORTS

Author: JOACHIM LANDSTRÖM, UPPSALA UNIVERSITY EA = Empirical Archival

Co-Author: QISHEN YANG, UPPSALA UNIVERSITY  
Magnus Axén, Uppsala University

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#### THE GROSS PROFITABILITY ANOMALY: RISK OR MISPRICING?

Author: SANG HO LEE, KOREA UNIVERSITY BUSINESS SCHOOL EA = Empirical Archival

Co-Author: Yoo Yong Keun, Korea University Business School

**SESSION: FARF06** Day and Time: Thursday 30th May • 16:00-17:30

FARF06 Chair: EVISA MITROU

Room: T9

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#### ON THE DECISION-USEFULNESS OF FAIR VALUES: EMPIRICAL EVIDENCE FROM UK FINANCIAL ANALYSTS

Author: OMIROS GEORGIU, THE UNIVERSITY OF MANCHESTER CDIH = Conceptual  
Development/Interpretative/Historical

Co-Author: Elisavet Mantzari, University of Birmingham  
Julia Mundy, University of Greenwich

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#### CAPITAL MARKETS REACTION TO INVOLUNTARY DISCLOSURES: EVIDENCE FROM FCPA VIOLATIONS

Author: JESUS RODOLFO JIMENEZ ANDRADE, TEXAS A&M UNIVERSITY - SAN ANTONIO EA = Empirical Archival

Co-Author:

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#### EMPIRICAL EVIDENCE ON THE CONSEQUENCES OF VOLUNTARY DISCLOSURE ON COMPETITION

Author: ANTTI MIIHKINEN, AALTO UNIVERSITY SCHOOL OF BUSINESS EA = Empirical Archival

Co-Author:

---

#### DOES IFRS ADOPTION ACCELERATE M&A? THE CONSEQUENCES OF DIFFERENT GOODWILL ACCOUNTING IN JAPAN

Author: FUMIKO TAKEDA, TOKYO UNIVERSITY EA = Empirical Archival

Co-Author: Reiko Kashiwazaki, University of Tokyo  
Shun Sato, University of Tokyo

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#### ECONOMIC CONSEQUENCES OF IFRS ADOPTION: EVIDENCE FROM RESEARCH & DEVELOPMENT DISCLOSURES AND CAPITALIZATION

Author: NADINE ZBIEGLY, UNIVERSITY OF AUGSBURG EA = Empirical Archival

Co-Author: Wolfgang Schultze, University of Augsburg  
Tami Dinh, University of St Gallen  
Thomas List, Universität Augsburg

**SESSION: FARF07** Day and Time: Wednesday 29th May • 16:15-17:45

FARF07 Chair: HARM SCHUETT

Room: T9

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#### IPO ALLOCATIONS AND NEW MUTUAL FUNDS

Author: YI GU, NORTHUMBRIA UNIVERSITY EA = Empirical Archival

Co-Author: Christodoulos Louca, Cyprus University of Technology

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**ULTIMATE OWNER AND RISK OF COMPANY PERFORMANCE**

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

*Co-Author:* Anna Szelągowska, Warsaw School of Economics

---

**REVERSE CROSS-LISTING TO EMERGING MARKETS. EVIDENCE FROM THE US STOCK MARKET**

*Author:* SOLOMON ZORI, ERASMUS UNIVERSITY EA = Empirical Archival  
ROTTERDAM, ERIM

*Co-Author:*

---

**HOW DO SELL-SIDE ANALYSTS RESPOND TO CORPORATE ACQUISITIONS? CASE STUDY FINDINGS**

*Author:* JOHAN GRAAF, STOCKHOLM SCHOOL OF ECONOMICS CF = Case/Field Study

*Co-Author:* Patric Andersson, Stockholm School of Economics  
Niclas Hellman, Stockholm School of Economics

**SESSION: FARF08** Day and Time: Friday 31th May • 09:00-10:30

FARF08 *Chair:* ELIZABETH DEMERS

*Room:* T9

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**HETEROGENEOUS INVESTOR BELIEFS AND VALUE CREATION THROUGH EQUITY CARVE-OUTS**

*Author:* PETER ALEXANDER ALEKSZIEV, STOCKHOLM SCHOOL OF ECONOMICS EA = Empirical Archival

*Co-Author:*

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**THE EFFECTS OF RECALL ORDER AND TEXTUAL SALIENCE ON MEMORY RECONSTRUCTION AND THE JUDGEMENTS OF NON-PROFESSIONAL INVESTORS**

*Author:* ANDREAS HELLMANN, MACQUARIE UNIVERSITY EX = Experimental

*Co-Author:* Yike Ding, Macquarie University

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**DETERMINANTS OF PENSION BUY-INS AND BUY-OUTS: EVIDENCE FROM THE UK**

*Author:* EVISA MITROU, QUEEN MARY, UNIVERSITY OF LONDON EA = Empirical Archival

*Co-Author:* Paraskevi Vicky Kiosse, University of Exeter

---

**DECISION-MAKING STRATEGEMS FOR PUBLIC SECTOR ACCOUNTING REFORMS IN INDIA - INSTITUTIONAL PERSPECTIVES**

*Author:* SARADA RAJESWARI KRISHNAN, UNIVERSITY OF SUSSEX CDI = Conceptual Development/Interpretative/Historical

*Co-Author:*

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**DEBT MATURITY, CASH FLOW VOLATILITY AND POLITICAL AFFILIATION IN CHINA**

*Author:* SIMONA MATEUT, NOTTINGHAM UNIVERSITY EA = Empirical Archival  
BUSINESS SCHOOL

*Co-Author:* Mustafa Caglayan, Heriot-Watt University, Edinburgh

**SESSION: FRPS01** Day and Time: Wednesday 29th May • 14:15-15:45

FRPS01 *Chair:* SARAH KROECHERT

*Room:* T1

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**DOES MANDATORY RECOGNITION OF OFF-BALANCE-SHEET ITEMS AFFECT CAPITAL STRUCTURE CHOICE?**

*Author:* MICHAEL AXENROD, NHH NORWEGIAN SCHOOL OF ECONOMICS EA = Empirical Archival

*Co-Author:* MICHAEL KISSER, NHH NORWEGIAN SCHOOL OF ECONOMICS

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**CLASSIFICATION SHIFTING TO “HIDE” GAINS**

*Author:* KEITH DUNCAN, BOND UNIVERSITY EA = Empirical Archival

*Co-Author:* BEN HU, BOND UNIVERSITY

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**DOES FLEXIBILITY IN THE PRESENTATION OF THE INCOME STATEMENT UNDER IFRS IMPACT ANALYSTS' FORECASTS?**

*Author:* LAURA-MARIA GASTONE, HAMBURG UNIVERSITY EA = Empirical Archival

*Co-Author:* Joseph Comprix, Syracuse University  
Kerstin Lopatta, Hamburg University

**SESSION: FRPS02** Day and Time: Wednesday 29th May • 16:15-17:45

FRPS02 *Chair:* NADINE GEORGIOU

*Room:* T1

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**INTEGRATED THINKING, INTEGRATED REPORTING AND EFFECTS ON PERFORMANCE**

*Author:* GIACOMO PIGATTO, SANT'ANNA SCHOOL OF ADVANCED STUDIES EA = Empirical Archival

*Co-Author:* Lino Cinquini, Sant'Anna School of Advanced Studies  
Andrea Tenucci, Sant'Anna School of Advanced Studies

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**ACCOUNTING FOR INTANGIBLES AND INTELLECTUAL CAPITAL: A LITERATURE REVIEW**

*Author:* JOHN DUMAY, MACQUARIE UNIVERSITY

CDIH = Conceptual  
Development/Interpretative/Historical

*Co-Author:* Tatiana Garanina, University of Vaasa  
Henri Hussinki, Lappeenranta University of Technology

---

**INTELLECTUAL CAPITAL AND MANAGERIAL DECISIONS IN PROFESSIONAL SPORT ORGANISATIONS: A REVIEW AND THEORETICAL PERSPECTIVES**

*Author:* ZEILA OCCHIPINTI, UNIVERSITY OF PISA

CDIH = Conceptual  
Development/Interpretative/Historical

*Co-Author:* ALESSANDRO GHIO, MONASH UNIVERSITY  
Roberto Verona, University of Pisa

**SESSION: FRPS03** Day and Time: Thursday 30th May • 09:00-10:30

FRPS03 *Chair:* ENCARNA GUILLAMON SAORIN

*Room:* T1

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**THE (CONCEPTUAL?) FOUNDATION OF THE EXPECTED CREDIT LOSS MODEL OF IFRS 9 – A CASE STUDY ON THE USAGE OF THE CONCEPTUAL FRAMEWORK IN LIGHT OF THE PUBLIC INTEREST**

*Author:* SELINA ORTHAUS, UNIVERSITY OF COLOGNE

CDIH = Conceptual  
Development/Interpretative/Historical

*Co-Author:* Daniel Rugilo, Department of Financial Accounting and Auditing / University of Cologne

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**THE EFFECTS OF THE FAIR VALUE OPTION ON ACCOUNTING COMPARABILITY**

*Author:* ARGYROU PANARETOU, LANCASTER UNIVERSITY EA = Empirical Archival

*Co-Author:* Joana Fontes, UCP - Catolica Lisbon School of Business & Economics

**SESSION: FRPS04** Day and Time: Thursday 30th May • 11:00-12:30

FRPS04 *Chair:* MARIANO SCAPIN

*Room:* T1

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**TRANSITIONING FROM A BANK TOWARDS AN EQUITY FINANCING SYSTEM IN JAPAN: THE IMPACT ON INCOME SMOOTHING PRACTICES OVER 40 YEARS**

*Author:* KEISHI FUJIYAMA, KOBE UNIVERSITY

EA = Empirical Archival

*Co-Author:* Sidney Gray, University of Sydney  
YUYA KOGA, TOHOKU GAKUIN UNIVERSITY

---

**THE EFFECT OF IFRS ON ADR LIQUIDITY**

*Author:* POUYAN GHAZIZADEH, UNIVERSITEIT VAN AMSTERDAM

EA = Empirical Archival

*Co-Author:* Erik Peek, RSM Erasmus University  
Dominik Roesch, State University of New York at Buffalo

---

**DOES BANK COMPETITION AFFECT ACCOUNTING CONSERVATISM?**

*Author:* WEI HUANG, SAN FRANCISCO STATE UNIVERSITY EA = Empirical Archival

*Co-Author:*

**SESSION: FRPS05** Day and Time: Thursday 30th May • 14:00-15:30

FRPS05 Chair: GEORG SCHNEIDER

Room: T1

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**THE INFORMATION CONTENT OF EARNINGS ANNOUNCEMENTS IN NEWLY PUBLIC FIRMS: EVIDENCE FROM THE JOBS ACT**

Author: MARTI GUASCH, TILBURG UNIVERSITY

EA = Empirical Archival

Co-Author:

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**DOES FINANCIAL STATEMENT COMPARABILITY AFFECT TRADING VOLUME BEFORE EARNINGS ANNOUNCEMENTS?**

Author: ROBERT KIM, UNIVERSITY OF MASSACHUSETTS  
BOSTON

EA = Empirical Archival

Co-Author: Junwoo Kim, University of Massachusetts - Boston  
Sangwan Kim, University of Massachusetts - Boston

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**MEASURING THE INFORMATIVENESS OF EARNINGS ANNOUNCEMENTS: THE ROLE OF EVENT WINDOWS**

Author: ALEXANDER KING, ST. XAVIER UNIVERSITY,  
CHICAGO, IL

EA = Empirical Archival

Co-Author: SOMNATH DAS, UNIVERSITY OF ILLINOIS AT  
CHICAGO

**SESSION: FRPS06** Day and Time: Thursday 30th May • 16:00-17:30

FRPS06 Chair: SOPHIE WINTER

Room: T1

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**FINANCIAL INTEGRATION, INVESTOR PROTECTION AND IMBALANCED OPTIMISTICALLY BIASED INFORMATION TIMELINESS IN EMERGING MARKETS**

Author: JUN GU, SHENZHEN UNIVERSITY

EA = Empirical Archival

Co-Author: Xiaoxiang Zhang, University of Sussex  
Qiyu Zhang, Lancaster University  
Ding Chen, University of Sussex

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**QUASI-INDEXER OWNERSHIP AND CONDITIONAL CONSERVATISM: EVIDENCE FROM RUSSELL INDEX RECONSTITUTIONS**

Author: FERNANDO PENALVA, IESE BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: Stephen Hillegeist, Arizona State University  
Liwei Weng, Arizona State University

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**FORBEARANCE OR PUNISHMENT: DOES THE STOCK MARKET VALUE PAST NON-GAAP REPORTING AROUND MATERIAL RESTATEMENTS?**

Author: CHRISTIAN SOFILKANITSCH, PADERBORN  
UNIVERSITY

EA = Empirical Archival

Co-Author: Soenke Sievers, University of Paderborn  
Jens Mueller, University of Paderborn

**SESSION: FRPS07** Day and Time: Friday 31st May • 09:00-10:30

FRPS07 Chair: KATHARINA WEISS

Room: T1

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**EARNINGS MANagements IN MANAGER-OWNED FIRMS: ARE LENDERS FOOLED?**

Author: MORTEN NICKLAS BIGLER JENSEN, COPENHAGEN  
BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: Jeppe Christoffersen, Copenhagen Business School  
Thomas Plenborg, Copenhagen Business School

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**THE REAL EFFECTS OF LABOR MOBILITY: EVIDENCE FROM REAL EARNINGS MANAGEMENT**

Author: FANI KALOGIROU, OXFORD UNIVERSITY, SAID  
BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: Lars Hass, Lancaster University, Management School  
Paul Hribar, Henry B. Tippie College of Business, The  
University of Iowa

---

**PLAYING GAMES IN THE VIRTUAL ECONOMY: GAMIFICATION OF REVENUE  
RECOGNITION IN THE SALE OF VIRTUAL GOODS**

*Author:* JAANA KETTUNEN, UNIVERSITY OF JYVASKYLA CF = Case/Field Study

*Co-Author:* KIRSI-MARI KALLIO, TURKU SCHOOL OF  
ECONOMICS  
LISA KARASIEWICZ BAUDOT, UNIVERSITY OF  
CENTRAL FLORIDA  
Jaakko Hovi, Finnish Patent and Registration Office

**SESSION: FRPS08** Day and Time: Friday 31st May • 11:00-12:30

FRPS08 *Chair:* JULIA KATHARINA SCHMIDT *Room:* T1

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**WHY DO FIRMS DISCLOSE THEIR ANALYST FOLLOWING ON THEIR CORPORATE  
WEBSITES?**

*Author:* IRENE KARAMANOU, UNIVERSITY OF CYPRUS EA = Empirical Archival

*Co-Author:* Afshad Irani, Washington and Lee University

---

**ACCOUNTING CONSERVATISM AND THE INFORMATION EFFICIENCY OF STOCK PRICES**

*Author:* AKRAM KHALILOV, CARLOS III UNIVERSITY, EA = Empirical Archival  
MADRID

*Co-Author:* Beatriz Garcia Osma, Universidad Carlos III de Madrid  
Juan Garcia-Lara, Universidad Carlos III de Madrid

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**ASYMMETRIC TIMELINESS OF IMPERFECTLY MATCHED EXPENSES**

*Author:* WONSUN PAEK, SUNGKYUNKWAN UNIVERSITY EA = Empirical Archival

*Co-Author:* David Folsom, University of Texas at El Paso

**SESSION: FRPS09** Day and Time: Friday 31st May • 14:00-15:30

FRPS09 *Chair:* GILAD LIVNE *Room:* T1

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**FINANCIAL STATEMENT COMPARABILITY AND ECONOMIC POLICY UNCERTAINTY**

*Author:* GERALD LOBO, UNIVERSITY OF HOUSTON – BAUER EA = Empirical Archival  
COLLEGE OF BUSINESS

*Co-Author:* Sandip Dhole, Monash University  
LI LIU, DEAKIN UNIVERSITY  
Sagarika Mishra, Deakin University

---

**RELAXING QUARTERLY REPORTING REQUIREMENTS: EARLY EVIDENCE ON MARKET  
AND REAL BUSINESS EFFECTS**

*Author:* MICHAEL STICH, UNIVERSITY OF KOELN EA = Empirical Archival

*Co-Author:*

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**IMPACT OF ECONOMIC POLICY UNCERTAINTY ON FINANCIAL STATEMENT  
COMPARABILITY**

*Author:* MOUMITA TIWARI, THE INDIAN SCHOOL OF EA = Empirical Archival  
BUSINESS

*Co-Author:* Sanjay Kallapur, Indian School of Business  
Bhavya Singhvi, INDIAN SCHOOL OF BUSINESS

**SESSION: FRPS10** Day and Time: Wednesday 29th May • 14:15-15:45

FRPS10 *Chair:* CASPAR PETER *Room:* T2

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**RELIGIOUS NORMS AND THE TONE OF ANNUAL REPORTS**

*Author:* NINA SCHWAIGER, LUDWIG-MAXIMILIAN EA = Empirical Archival  
UNIVERSITY OF MUNICH

*Co-Author:*

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**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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**MANAGERS' EQUITY-BASED COMPENSATION AND SOFT-TALK MANAGEMENT CASH  
FLOW FORECASTS**

Author: WEIXIAO WANG, THE AUSTRALIAN NATIONAL UNIVERSITY EA = Empirical Archival

Co-Author: Lijuan Zhang, The Australian National University

**SESSION: FRPS11** Day and Time: Wednesday 29th May • 16:15-17:45

FRPS11 Chair: FRANCOIS LARMANDE Room: T2

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**THE IMPACT OF IFRS 9 ON BANKS' LOAN LOSS PROVISIONING**

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

Co-Author:

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**VOLUNTARY DISCLOSURE AND REVELATORY PRICE EFFICIENCY**

Author: ZHIHONG CHEN, THE HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY EA = Empirical Archival

Co-Author: Jianghua SHEN, Xiamen University  
Yuan Zhang, University of Texas at Dallas

---

**DIVIDENDS, LOAN LOSS PROVISIONS AND LENDING: EARLY EVIDENCE FROM EUROPEAN  
BANKING INDUSTRY**

Author: HONG TRANG DAO, UNIVERSITY OF PADUA EA = Empirical Archival

Co-Author: Antonio Parbonetti, University of Padova  
Amedeo Pugliese, University of Padova

**SESSION: FRPS12** Day and Time: Thursday 30th May • 09:00-10:30

FRPS12 Chair: KEITH DUNCAN Room: T2

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**QUANTIFICATION IN NARRATIVE DISCLOSURES: EFFECTS ON NON-PROFESSIONAL  
INVESTORS' INFORMATION PROCESSING UNDER TIME PRESSURE**

Author: KAI BAUCH, DUESSELDORF UNIVERSITY EX = Experimental

Co-Author:

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**MANAGEMENTS' CHOICE OF TONE IN LETTERS TO SHAREHOLDERS: SINCERITY, BIAS  
AND INCENTIVES**

Author: DOMINIKA HADRO, WROCLAW UNIVERSITY OF ECONOMICS EA = Empirical Archival

Co-Author: KAROL KLIMCZAK, UNIVERSITY OF NAVARRA  
Marek Pauk, Wroclaw University of Economics

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**READ BETWEEN THE LINES: USING TEXTUAL ANALYSIS OF FORM 10-K ANNUAL  
REPORTS TO EXAMINE FINANCIAL REPORTING TRANSPARENCY**

Author: CHRISTOS NEGKAKIS, UNIVERSITY OF MACEDONIA EA = Empirical Archival

Co-Author: DIMITRIOS KOUSENIDIS, ARISTOTLE UNIVERSITY  
OF THESSALONIKI  
ANESTIS LADAS, UNIVERSITY OF MACEDONIA

**SESSION: FRPS13** Day and Time: Thursday 30th May • 11:00-12:30

FRPS13 Chair: SIYI LI Room: T2

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**DISCLOSING NEGATIVE NEWS: THE EFFECTS ON INVESTORS' JUDGMENTS AND  
DECISION MAKING**

Author: FYNN GERKEN, UNIVERSITY OF ANTWERP EX = Experimental

Co-Author: Kris Hardies, University of Antwerp  
An-Sofie Claeys, KU Leuven

---

**WHEN DO MANAGERS TELL THE TRUTH ABOUT BARGAIN PURCHASE GAINS?**

Author: BHARAT SARATH, RUTGERS UNIVERSITY EA = Empirical Archival

Co-Author: Steven Lilien, Baruch College/CUNY

---

**CEO OVERCONFIDENCE AND GOODWILL IMPAIRMENT**

*Author:* SA-PYUNG SHIN, SINGAPORE MANAGEMENT UNIVERSITY

EA = Empirical Archival

*Co-Author:* Holly Yang, Singapore Management University

**SESSION: FRPS14** Day and Time: Thursday 30th May • 14:00-15:30

FRPS14 *Chair:* ALINA LEONIE SIGEL

*Room:* T2

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**HOW DO CORPORATE POLITICAL CONNECTIONS INFLUENCE FINANCIAL REPORTING?**

*Author:* ROLAND KOENIGSGRUBER, SKEMA BUSINESS SCHOOL

CDIH = Conceptual Development/Interpretative/Historical

*Co-Author:* Susanne Preuss, VU University Amsterdam

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**PAYOUT POLICY, CORPORATE DISCLOSURE, AND THE ROLE OF LOCAL NEWSPAPERS: EVIDENCE FROM NEWSPAPER CLOSURES AND LAYOFFS**

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

EA = Empirical Archival

*Co-Author:* Derrald Stice, HKUST  
Roger White, Arizona State University  
Min Kim, Arizona State University

---

**MEDIA ATTENTION AND SELECTIVE MANAGERIAL BAD NEWS HOARDING**

*Author:* JINGRAN ZHAO, THE HONG KONG POLYTECHNIC UNIVERSITY

EA = Empirical Archival

*Co-Author:*

**SESSION: FRPS15** Day and Time: Thursday 30th May • 16:00-17:30

FRPS15 *Chair:* JOHN DUMAY

*Room:* T2

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**THE ROLE OF DISCLOSURE CONTENT AND TONE IN AN UNREGULATED MARKET – EVIDENCE FROM INITIAL COIN OFFERINGS**

*Author:* JUERGEN ERNSTBERGER, TECHNICAL UNIVERSITY MUNICH

EA = Empirical Archival

*Co-Author:* Stephan Romeike, Technical University of Munich

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**MANDATORY IFRS ADOPTION AND THE USEFULNESS OF ACCOUNTING INFORMATION IN PREDICTING FUTURE EARNINGS AND CASH FLOWS**

*Author:* SIYI LI, UNIVERSITY OF ILLINOIS AT CHICAGO

EA = Empirical Archival

*Co-Author:* Theodore Sougiannis, University of Illinois at Urbana-Champaign  
I-Ling Wang, California State University at Fullerton

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**TURNING BACK THE CLOCK ON DISCLOSURE REGULATION? – EVIDENCE FROM THE TERMINATION OF THE QUARTERLY REPORTING MANDATE IN EUROPE**

*Author:* FLORIAN MORITZ, GOETTINGEN UNIVERSITY

EA = Empirical Archival

*Co-Author:* Jörg-Markus Hitz, GOETTINGEN UNIVERSITY

**SESSION: FRPS16** Day and Time: Friday 31st May • 09:00-10:30

FRPS16 *Chair:* SILVIU IONUT GLAVAN

*Room:* T2

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**CORPORATE RESPONSES UNDER EXTERNAL SCRUTINY: THE BATTLE AGAINST SHORT-SELLER RESEARCH**

*Author:* YUEN-KIT CHAU, THE CHINESE UNIVERSITY OF HONG KONG

EA = Empirical Archival

*Co-Author:*

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**IS SHORT SELLING RISK DISCLOSURE SUBSTANTIAL OR MEANINGLESS? EVIDENCE FROM THE UNITED STATES**

*Author:* JAP EFENDI, THE UNIVERSITY OF SYDNEY

EA = Empirical Archival

*Co-Author:* LIANGLIANG ZHOU, THE UNIVERSITY OF SYDNEY  
TIMOTHY GANGHUA WANG, THE UNIVERSITY OF SYDNEY

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**VOLUNTARY TURN AWAY FROM QUARTERLY FINANCIAL REPORTS: A STUDY OF DETERMINANTS AND CONSEQUENCES**

*Author:* ALINA LEONIE SIGEL, UNIVERSITY OF HOHENHEIM EA = Empirical Archival

*Co-Author:*

**SESSION: FRPS17** Day and Time: Thursday 30th May • 09:00-10:30

FRPS17 *Chair:* JAP EFENDI

*Room:* T11

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**THE EFFECTS OF DERIVATIVES ON THE INFORMATIVENESS OF ANALYST RESEARCH**

*Author:* HYE SUN CHANG, SINGAPORE MANAGEMENT UNIVERSITY EA = Empirical Archival

*Co-Author:* Theodore Sougiannis, University of Illinois at Urbana-Champaign

Michael Donohoe, University of Illinois at Urbana-Champaign

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**DETERMINANTS AND CONSEQUENCES OF NON-COMPLIANCE WITH MANDATORY FINANCIAL DISCLOSURES: EVIDENCE FROM DERIVATIVE DISCLOSURES MANDATED BY SFAS 161**

*Author:* RALUCA CHIOREAN, LEHIGH UNIVERSITY EA = Empirical Archival

*Co-Author:* Hye Sun Chang, Singapore Management University  
Neil Bhattacharya, Southern Methodist University

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**THE ECONOMICS OF FIRMS' PUBLIC DISCLOSURE: THEORY AND EVIDENCE**

*Author:* KATHARINA HOMBACH, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT EA = Empirical Archival

*Co-Author:* Matthias Breuer, Columbia University  
Maximilian Mueller, WHU - Otto Beisheim School of Management

**SESSION: FRPSD01** Day and Time: Friday 31st May • 11:00-12:30

FRPSD01 *Chair:* ARGYROU PANARETOU

*Room:* C4

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**'TWEETING CLIMATE CHANGE: DOES IT MATTER?' THE EFFECT OF CARBON DISSEMINATION ON COST OF EQUITY**

*Discussant:* VISHAL BALORIA

*Author:* MOHAMMED ALBARRAK, NEWCASTLE UNIVERSITY EA = Empirical Archival

*Co-Author:* Aly Salama, Newcastle University  
Marwa Elnahas, Newcastle University

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**THE IMPACT OF REGULATION AND TRANSPARENCY IN THE CRYPTOCURRENCY MARKET**

*Discussant:* STEPHANIE CHENG

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

*Co-Author:* Edith Leung, Erasmus University Rotterdam

**SESSION: FRPSD02** Day and Time: Friday 31st May • 14:00-15:30

FRPSD02 *Chair:* ALJOSA VALENTINCIC

*Room:* C4

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**COMPLIANCE WITH PENSION-RELATED MANDATORY DISCLOSURES AND DEBT FINANCING**

*Discussant:* ALESSANDRO GHIO

*Author:* KHADIJA ALMAGHRABI, UNIVERSITY OF GLASGOW EA = Empirical Archival

*Co-Author:* Kwaku Opong, University of Glasgow  
IOANNIS TSALAVOUTAS, GLASGOW UNIVERSITY / BUSINESS SCHOOL

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**BANK RELATIONSHIPS, EARNINGS QUALITY AND COST OF DEBT: CROSS-COUNTRY EVIDENCE ON PRIVATE FIRMS**

*Discussant:* JOCHEN PIERK

Author: ALINE GRAHN, FREE UNIVERSITY OF BERLIN EA = Empirical Archival  
Co-Author: Jochen Bigus, Free University of Berlin  
Christa Hillebrand, Free University of Berlin

**SESSION: FRPSD03** Day and Time: Thursday 30th May • 16:00-17:30

FRPSD03 Chair: BAOHUA XIN

Room: C3

**DOES FINANCIAL REPORTING MISCONDUCT PAY OFF EVEN WHEN DISCOVERED?**

Discussant: ANNE D'ARCY

Author: DAN AMIRAM, TEL AVIV UNIVERSITY EA = Empirical Archival

Co-Author: Shiva Rajgopal, Columbia University  
Serene Huang, Columbia University

**CREDIBILITY BENEFITS OF CONFESSIONS: EVIDENCE FROM PRODUCT RECALLS**

Discussant: MARK ALEKSANYAN

Author: YOUNG JUN CHO, SINGAPORE MANAGEMENT UNIVERSITY EA = Empirical Archival

Co-Author: Hye Sun Chang, Singapore Management University  
Guifeng Shi, Shanghai Jiaotong University  
Holly Yang, Singapore Management University

**SESSION: FRPSD04** Day and Time: Wednesday 29th May • 14:15-15:45

FRPSD04 Chair: YANLEI ZHANG

Room: C3

**SUPERVISORY REPORTING PREFERENCES AND BANK TRANSPARENCY: EVIDENCE FROM THE EUROPEAN SINGLE SUPERVISORY MECHANISM**

Discussant: ELEFTHERIOS AGGELOPOULOS

Author: FERDINAND ELFERS, ERASMUS UNIVERSITY EA = Empirical Archival  
ROTTERDAM

Co-Author: Nicolas Boob, University of Mannheim  
Jannis Bischof, University of Mannheim

**COMPARABILITY AND PREDICTIVE ABILITY OF LOAN LOSS ALLOWANCES – THE ROLE OF ACCOUNTING REGULATION VERSUS BANK SUPERVISION**

Discussant: DERRALD STICE

Author: ZOLTAN NOVOTNY-FARKAS, WU VIENNA EA = Empirical Archival  
UNIVERSITY OF ECONOMICS AND  
BUSINESS/INSTITUTE OF ACCOUNTING AND  
AUDITING

Co-Author: Günther Gebhardt, Goethe University Frankfurt

**SESSION: FRPSD05** Day and Time: Thursday 30th May • 09:00-10:30

FRPSD05 Chair: JINGRAN ZHAO

Room: C3

**ENTRY AND CAPITAL STRUCTURE MIMICKING IN CONCENTRATED MARKETS: THE ROLE OF INCUMBENTS' FINANCIAL DISCLOSURES**

Discussant: JAMES RYANS

Author: DEVRIMI KAYA, RUHR UNIVERSITY BOCHUM EA = Empirical Archival

Co-Author: Darren Bernard, London Business School  
John Wertz, University of Washington

**VOLUNTARY DISCLOSURE OF MERGER SYNERGIES**

Discussant: CHRISTIAN LAUX

Author: JAMES RYANS, LONDON BUSINESS SCHOOL EA = Empirical Archival

Co-Author: ROBERTO VINCENZI, LONDON UNIVERSITY,  
LONDON BUSINESS SCHOOL

**SESSION: FRPSD06** Day and Time: Thursday 30th May • 11:00-12:30

FRPSD06 Chair: XING HUAN

Room: C3

**THE EFFECT OF REAL EARNINGS ADJUSTMENTS ON CORPORATE LABOR INVESTMENT**

*Discussant:* DAVID WINDISCH

*Author:* ZHANGFAN CAO, THE UNIVERSITY OF EDINBURGH EA = Empirical Archival

*Co-Author:* Bill Rees, University of Edinburgh  
Zhifang Zhang, University of Essex

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**THE IMPACT OF LABOR COST STICKINESS ON INCOME SMOOTHING: EVIDENCE FROM EMPLOYMENT PROTECTION REGULATIONS**

*Discussant:* SAMUEL TAN

*Author:* JUNQI LIU, ESSEC BUSINESS SCHOOL EA = Empirical Archival

*Co-Author:* Andrei Filip, ESSEC Business School  
Daphne Lui, ESSEC Paris

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**SESSION: FRPSD07** Day and Time: Thursday 30th May • 14:00-15:30

FRPSD07 *Chair:* ANNE WYATT

*Room:* C3

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**MEASURING CEO PERSONALITY USING MACHINE-LEARNING ALGORITHMS: A NEW APPROACH AND VALIDITY TESTS**

*Discussant:* MARK CLATWORTHY

*Author:* KAREL HRAZDIL, SIMON FRASER UNIVERSITY EA = Empirical Archival

*Co-Author:* Jiri Novak, Faculty of Social Sciences, Charles University, Prague  
Rafael Rogo, Indiana University  
Christine Wiedman, University of Waterloo  
Ray Zhang, Simon Fraser University

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**WHEN YOU SAY NOTHING (NEW) – DO FIRMS STRATEGICALLY DISTORT THE INFORMATIVENESS OF THEIR NARRATIVES?**

*Discussant:* JAP EFENDI

*Author:* CHRISTIAN WITTMANN, BAYREUTH UNIVERSITY EA = Empirical Archival

*Co-Author:* Marcus Bravidor, Heinrich Heine University Duesseldorf  
Thomas Loy, University of Bayreuth

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**SESSION: FRPSD08** Day and Time: Friday 31st May • 14:00-15:30

FRPSD08 *Chair:* FACUNDO MERCADO

*Room:* C3

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**FINANCIAL TRANSPARENCY OF PRIVATE FIRMS: EVIDENCE FROM A RANDOMIZED FIELD EXPERIMENT**

*Discussant:* SUE WRIGHT

*Author:* MAXIMILIAN MUHN, HUMBOLDT UNIVERSITY OF BERLIN EA = Empirical Archival

*Co-Author:* Joachim Gassen, Humboldt University of Berlin

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**INDIVIDUAL LAWYERS, THE SEC REVOLVING DOOR, AND COMMENT LETTERS**

*Discussant:* MINYUE DONG

*Author:* SAMUEL TAN, SINGAPORE MANAGEMENT UNIVERSITY EA = Empirical Archival

*Co-Author:* MICHAEL SHEN, NATIONAL UNIVERSITY OF SINGAPORE

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**SESSION: FRPSD09** Day and Time: Friday 31st May • 11:00-12:30

FRPSD09 *Chair:* GEORGIA SIOUGLE

*Room:* C3

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**FIRM LOCATION, LOCAL PEERS AND CORPORATE REPORTING BEHAVIOR**

*Discussant:* JOSEPH COMPRIX

*Author:* JERE FRANCIS, UNIVERSITY OF MISSOURI EA = Empirical Archival

*Co-Author:* Nargess Golshan, UNIVERSITY OF MISSOURI  
INDER KHURANA, UNIVERSITY OF MISSOURI-COLUMBIA

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**FIRM LOCATION AND ANNUAL REPORT READABILITY**

*Discussant:* LUMINITA ENACHE

Author: DAPHNE LUI, ESSEC PARIS EA = Empirical Archival  
Co-Author: Andrei Filip, ESSEC Business School  
Andika Mulya, ESSEC Business School

**SESSION: FRPSD10** Day and Time: Friday 31th May • 14:00-15:30

FRPSD10 Chair: SOLOMON ZORI Room: C6

**EXPLORING THE ACCRUAL LANDSCAPE BY OPEN SCIENCE**

Discussant: NICLAS HELLMAN

Author: JOACHIM GASSEN, HUMBOLDT UNIVERSITY OF BERLIN EA = Empirical Archival

Co-Author:

**IASB—THE ACCOUNTING TOWER OF BABEL: LANGUAGE AND THE TRANSLATION OF INTERNATIONAL ACCOUNTING STANDARDS**

Discussant: BHARAT SARATH

Author: EMILY SHAFRON, UNIVERSITY OF GEORGIA EA = Empirical Archival

Co-Author:

**SESSION: FRPSD11** Day and Time: Friday 31th May • 09:00-10:30

FRPSD11 Chair: GERALD LOBO Room: C3

**THE VALUE OF ACCOUNTING NOISE: CREDIT LINE REVOCATIONS AND AGGREGATE LIQUIDITY SHOCKS**

Discussant: WILLIAM CREADY

Author: CHRISTIAN LAUX, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS AM = Analytical/Modelling

Co-Author: Maria Chaderina, Vienna University of Economics and Business  
Angel Tengulov, Vanderbilt University

**INFORMATION LEAKS AND VOLUNTARY DISCLOSURE**

Discussant: WEI JIANG

Author: ULRICH SCHAEFER, UNIVERSITY OF ZÜRICH AM = Analytical/Modelling

Co-Author: Michael Ebert, University of Paderborn  
Georg Schneider, University of Graz

**SESSION: FRPSD12** Day and Time: Wednesday 29th May • 16:15-17:45

FRPSD12 Chair: SHAI LEVI Room: C5

**CAN STOCK PRICES REDUCE INFORMATIVENESS OF FINANCIAL STATEMENTS? EVIDENCE FROM DISCLOSURES OF PUBLICLY-TRADED AND NONTRADED FIRMS**

Discussant: ANASTASIA KOPITA

Author: MAHMOUD GAD, LANCASTER UNIVERSITY, MANAGEMENT SCHOOL EA = Empirical Archival

Co-Author: Igor Goncharov, Lancaster University  
Maximilian Mueller, WHU - Otto Beisheim School of Management

**REPORTING AND NON-REPORTING INCENTIVES IN LEASING**

Discussant: FANI KALOGIROU

Author: NAIM B. OZEL, THE UNIVERSITY OF TEXAS AT DALLAS EA = Empirical Archival

Co-Author: Judson Caskey, UCLA

**SESSION: FRPSD13** Day and Time: Thursday 30th May • 09:00-10:30

FRPSD13 Chair: MAXIMILIAN MUHN Room: C5

**WHO LET THE SECRETS OUT? IDIOSYNCRATIC CEO TRAITS AND PROPRIETARY R&D DISCLOSURE**

Discussant: YUPING JIA

Author: CALEB RAWSON, UNIVERSITY OF ARKANSAS EA = Empirical Archival  
Co-Author:

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**CFO TENURE, ACCOUNTING BACKGROUNDS, AND EARNINGS MANAGEMENT**

Discussant: CALEB RAWSON

Author: YONG-CHUL SHIN, UNIVERSITY OF MASSACHUSETTS BOSTON EA = Empirical Archival

Co-Author: Li Gao, University of Massachusetts Boston  
Jay Lee, University of Massachusetts Boston

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**SESSION: FRPSD14** Day and Time: Thursday 30th May • 11:00-12:30

FRPSD14 Chair: GIULIA REDIGOLO Room: C5

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**DISSEMINATING MISINFORMATION THROUGH BUSINESS PRESS**

Discussant: JUAN GARCIA LARA

Author: HANGSOO KYUNG, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival

Co-Author: Carol Marquardt, City University of New York - Baruch

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**FREEDOM OF THE PRESS AND EARNINGS MANAGEMENT**

Discussant: SARAH KROECHERT

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

Co-Author:

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**SESSION: FRRF01** Day and Time: Friday 31th May • 11:00-12:30

FRRF01 Chair: NEAL ARTHUR Room: T9

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**UNCONDITIONAL CONSERVATISM AND SUBSEQUENT REAL EARNINGS MANAGEMENT**

Author: DEBARATI BASU, INDIAN INSTITUTE OF MANAGEMENT BANGALORE - IIMB EA = Empirical Archival

Co-Author: Kaustav Sen, Lubin School of Business, Pace University, New York

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**DETECTING REAL ACTIVITIES MANIPULATION: BEYOND PERFORMANCE MATCHING**

Author: THOMAS GILLIAM, IE BUSINESS SCHOOL EA = Empirical Archival

Co-Author:

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**REAL EARNINGS MANAGEMENT IN EUROPEAN PRIVATE AND PUBLIC FIRMS**

Author: AZIZ JAAFAR, WALES UNIVERSITY / BANGOR EA = Empirical Archival

Co-Author: Jingwen Yang, Bangor University  
Danial Hemmings, Bangor University  
Richard Jackson, University of Bath

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**ACCRUAL-BASED AND REAL EARNINGS MANAGEMENT BY CANADIAN ACQUIRERS: PRE-VERSUS POST- IFRS**

Author: TALIE KASSAMANY, NOTRE DAME UNIVERSITY-LOUAIZE EA = Empirical Archival

Co-Author: Abir Zweiny, Notre Dame University-Louaize  
ELIE MENASSA, UNIVERSITY OF BALAMAND

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**WHAT ROLE DOES AUDITORS PLAY IN FIRMS' UNFAITHFUL DISCLOSURE BEHAVIOR? EVIDENCE FROM ABNORMAL AUDIT FEE AND ABNORMAL AUDIT HOUR**

Author: JI YEON RYU, KOREA UNIVERSITY BUSINESS SCHOOL EA = Empirical Archival

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

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**SESSION: FRRF02** Day and Time: Friday 31th May • 14:00-15:30

FRRF02 Chair: FREDERIQUE BARDINET-EVRAERT Room: T9

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**THE EFFECT OF A SECURITY ANALYST ON EARNINGS MANAGEMENT AND PRICE EFFICIENCY**

Author: VERENA BRAUN, UNIVERSITY OF ZURICH AM = Analytical/Modelling

Co-Author:

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**WHAT ARE THE MOTIVATIONS BEYOND THE USE OF NON-GAAP ADJUSTMENTS TO MEET OR BEAT ANALYST FORECASTS?**

Author: GREGOIRE DAVRINCHE, IAE TOULOUSE SCHOOL OF MANAGEMENT EA = Empirical Archival

Co-Author: Guillaume Dumas, Institut Montpellier Management  
Isabelle Martinez, TSM Research of University Toulouse  
Capitole ; University Paul Sabatier

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**THE USE OF ASSET SALES TO MANAGE EARNINGS: DIFFERENCES BETWEEN UK AND US COMPANIES AND BETWEEN US GAAP AND IFRS**

Author: RAY DONNELLY, UNIVERSITY COLLEGE CORK EA = Empirical Archival

Co-Author: DOMENICO CAMPA, INTERNATIONAL UNIVERSITY  
OF MONACO

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**MANAGEMENT OF OPERATING CASH FLOWS BEFORE AND AFTER THE SCANDALS IN THE EARLY 2000S: AN EXAMINATION OF MEETING OR BEATING ANALYST CASH FLOW FORECASTS**

Author: JEUNG-YOON (JEN) CHANG, SUNGKYUNKWAN UNIVERSITY EA = Empirical Archival

Co-Author: Yong Gyu Lee, Seoul National University  
Young-Zik Shin, Sungkyunkwan University  
Juan Molina Hernandez, Bank

**SESSION: FRRF03** Day and Time: Wednesday 29th May • 14:15-15:45

FRRF03 Chair: SOMNATH DAS

Room: T10

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**LET'S TALK ABOUT THE WEATHER: CLIMATE RISK AND BANK EARNINGS MANAGEMENT**

Author: XING HUAN, WARWICK BUSINESS SCHOOL EA = Empirical Archival

Co-Author: Rong Ding, Warwick Business School  
Stefano Li Pira, Warwick Business School

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**CONSOLIDATED FINANCIAL STATEMENTS AND EARNINGS MANAGEMENT**

Author: HISAO KAI, NIIGATA UNIVERSITY AM = Analytical/Modelling

Co-Author:

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**EARNINGS MANAGEMENT NEAR INVESTMENT- AND SPECULATIVE-GRADE BORDERLINE RATINGS AND ITS EFFECTS ON CREDIT RATINGS: EVIDENCE FROM JAPANESE FIRMS WITH SINGLE OR MULTIPLE RATINGS**

Author: YUYA KOGA, TOHOKU GAKUIN UNIVERSITY EA = Empirical Archival

Co-Author:

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**EFFECTS OF FIRM-LEVEL INCENTIVES AND THE MANDATORY IFRS ADOPTION ON EARNINGS MANAGEMENT PRACTICES IN LATIN AMERICA**

Author: CHUN YU MAK, UNIVERSITY OF BIRMINGHAM EA = Empirical Archival

Co-Author:

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**EARNINGS MANAGEMENT OF TARGET FIRMS AND DEAL PREMIUMS: THE ROLE OF INDUSTRY RELATEDNESS**

Author: HECTOR PERAFAN, ICESI UNIVERSITY EA = Empirical Archival

Co-Author: Belen Gill de Albornoz Noguera, Castello Jaume I  
University  
Begona Giner, University of Valencia

**SESSION: FRRF04** Day and Time: Thursday 30th May • 11:00-12:30

FRRF04 Chair: FRANCESCO DE LUCA

Room: T10

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**WHY THE THEORETICALLY SUPERIOR FAIR VALUE OPTION FOR PPE IS RARELY USED?**

Author: CHENGJIE DONG, NANFANG COLLEGE OF SUN YAT-SEN UNIVERSITY EA = Empirical Archival



Co-Author: Zhijun Lin, Macau University of Science and Technology  
Jinsong Tan, Sun Yat-sen University  
Zhemin Wang, Nanfang College, University of Wisconsin-  
Parkside

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**THE EFFECT OF THE FAIR VALUE ACCOUNTING INFORMATION AND DISCLOSURE QUALITY ON THE VALUE RELEVANCE UNDER IFRS 13: EVIDENCE FROM KOREA**

Author: SEOK WOO JEONG, KOREA UNIVERSITY BUSINESS SCHOOL EA = Empirical Archival

Co-Author: Nam Chul Jung, Korea University Business School

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**THE IMPACT OF FAIR DISCLOSURE REGULATION ON MANAGEMENT AND MARKET RESPONSES. EVIDENCE FROM JAPAN**

Author: TETSUYUKI KAGAYA, HITOTSUBASHI UNIVERSITY EA = Empirical Archival

Co-Author:

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**CONCEPTUAL FRAMEWORKS AND THE INCREASING USE OF FAIR VALUES: AN ALTERNATIVE VIEW**

Author: TIMOTHY GANGHUA WANG, THE UNIVERSITY OF SYDNEY CDI = Conceptual Development/Interpretative/Historical

Co-Author:

**SESSION: FRRF05** Day and Time: Wednesday 29th May • 16:15-17:45

FRRF05 Chair: MARIA-SILVIA SANDULESCU

Room: T11

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**THE IMPACT OF MANDATORY IFRS ADOPTION, INVESTOR PROTECTION AND CULTURE ON TIMELY LOSS RECOGNITION: EVIDENCE FROM THE EUROPEAN UNION**

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

Co-Author: MUNDHER JABBAR AL-HAMOOD, BASRA UNIVERSITY

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**IDEOLOGICAL INFLUENCES AND NON-ADOPTION OF IFRS FOR SMES IN AUSTRALIA**

Author: RONITA RAM, HENLEY BUSINESS SCHOOL AT THE UNIVERSITY OF READING CF = Case/Field Study

Co-Author: Sidney Gray, University of Sydney

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**IFRS CONVERGENCE WITH MANY LOCAL AMENDMENTS: THE FRS 102 IN THE UK**

Author: KJELL OVE RØSOK, NHH NORWEGIAN SCHOOL OF ECONOMICS CF = Case/Field Study

Co-Author: RONITA RAM, HENLEY BUSINESS SCHOOL AT THE UNIVERSITY OF READING

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**LEVELS OF ECONOMIC DEVELOPMENT AND IFRS INFORMATION COMPARABILITY**

Author: ZHEMIN WANG, NANFANG COLLEGE, UNIVERSITY OF WISCONSIN-PARKSIDE EA = Empirical Archival

Co-Author: Jianguo Wei, Nanfang College, Sun Yat-sen University  
Yang Yi, Southwestern University of Finance and Economics  
Jinsong Tan, Sun Yat-sen University  
Jing Lu, Beijing Information Science and Technology University

**SESSION: FRRF06** Day and Time: Wednesday 29th May • 16:15-17:45

FRRF06 Chair: JUNJIAN GU

Room: T10

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**PREDICTIVE ABILITY OF LOAN LOSS PROVISIONS: EVIDENCE FROM THE EUROPEAN UNION**

Author: ANWAR HALARI, OPEN UNIVERSITY EA = Empirical Archival

Co-Author: Dusan Andrejcek, University of Buckingham  
Gurcharan Singh, University of Buckingham

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**IMPACT OF BASEL III ON THE DISCRETION AND TIMELINESS OF BANKS' LOAN LOSS PROVISIONS**

*Author:* CHU YEONG LIM, SINGAPORE INSTITUTE OF TECHNOLOGY EA = Empirical Archival

*Co-Author:* Tharindra Ranasinghe, University of Maryland  
Kevin Ow Yong, Peking University  
Pearpilai Jutasompakorn, Singapore Institute of Technology

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**TO DISCLOSE OR NOT TO DISCLOSE: THE RISK OF RISK REPORTING**

*Author:* MAHMOUD MARZOUK, UNIVERSITY OF LEICESTER SU = Survey

*Co-Author:* Philip Linsley, University of York  
Shraddha Verma, The Open University

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**THE EFFECT OF RELIGIOSITY ON OPERATIONAL RISK DISCLOSURES: EVIDENCE FROM THE EU BANKING INDUSTRY**

*Author:* FLORENCE PINTO BASTO, ISEG LISBON SCHOOL OF ECONOMICS AND MANAGEMENT, UNIVERSIDADE DE LISBOA EA = Empirical Archival

*Co-Author:* Ana Marques, University of East Anglia

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**REGULATORY CAPITAL MANAGEMENT TO EXCEED THRESHOLDS**

*Author:* SILVINA RUBIO, UNIVERSITY OF BRISTOL EA = Empirical Archival

*Co-Author:* Luciana Orozco, Universidad Carlos III de Madrid

**SESSION: FRRF07** Day and Time: Thursday 30th May • 14:00-15:30

**FRRF07** Chair: KAREN HANDLEY

Room: T10

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**THE INFLUENCE OF CULTURE ON DISCLOSURES IN FINANCIAL STATEMENTS PREPARED UNDER INTERNATIONAL FINANCIAL REPORTING STANDARDS**

*Author:* KATARZYNA KOLESNIK, GDANSK UNIVERSITY EA = Empirical Archival

*Co-Author:* Jerzy Gierusz, Gdansk University

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**DO AT HOME AS ROMANS DO? THE EFFECT OF CEOS' OVERSEAS BACKGROUNDS ON FINANCIAL REPORTING**

*Author:* JUNJIAN GU, UNIVERSITY OF TSUKUBA EA = Empirical Archival

*Co-Author:*

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**MANAGERIAL ABILITY AND INFORMATION CONTENT OF DIVIDEND POLICY**

*Author:* SOUHEI ISHIDA, SAITAMA UNIVERSITY EA = Empirical Archival

*Co-Author:* Takuma Kochiyama, Hitotsubashi University

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**TRUST BEYOND NUMBERS: CFO GENDER AS A MODERATOR OF INVESTORS' INFORMATION RISK**

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

*Co-Author:*

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**CONTROL IN FINANCIAL REPORTING: THEORY AND AN EMPIRICAL TEST**

*Author:* RAY MCNAMARA, JAMES COOK UNIVERSITY/SCHOOL OF BUSINESS SU = Survey

*Co-Author:* Keith Duncan, Bond University  
Ismail Waheed, James Cook University

**SESSION: FRRF08** Day and Time: Thursday 30th May • 16:00-17:30

**FRRF08** Chair: MARTIN HOOGENDOORN

Room: T10

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**VALUE RELEVANCE OF INTEGRATED REPORTING USING A NOVEL APPROACH: EVIDENCE FROM SOUTH AFRICA**

*Author:* FJ MOHAIMEN, VICTORIA UNIVERSITY OF WELLINGTON EA = Empirical Archival

*Co-Author:*

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**ARE MANDATORY BUSINESS MODEL DISCLOSURES VALUE RELEVANT?**

*Author:* STEFAN SCHAPER, AARHUS UNIVERSITY, SCHOOL OF BUSINESS AND SOCIAL SCIENCES EA = Empirical Archival

*Co-Author:* Christian Nielsen , Aalborg University, Department of Business and Management  
Lorenzo Simoni, University of Florence

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**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

*Co-Author:* Wolfgang Schultze, University of Augsburg  
Anne Wyatt, University of Queensland  
Bettina Schabert, University of Augsburg

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**ARE DISENTANGLED RELATED PARTY TRANSACTIONS VALUE RELEVANT ? SOME FRENCH EMPIRICAL EVIDENCE**

*Author:* PHILIPPE TOURON, UNIVERSITE PARIS 1 EA = Empirical Archival

*Co-Author:* FRANCOIS AUBERT, CLERMONT AUVERGNE UNIVERSITY  
Sandrine BOULERNE, UNIVERSITY OF TOURS

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**MARKET REACTIONS TO THE ADOPTION OF A EUROPEAN SINGLE ELECTRONIC FORMAT FOR FINANCIAL REPORTING – EVIDENCE FROM EUROPE**

*Author:* MAXIMILIAN WIRTH, UNIVERSITY OF MUENSTER EA = Empirical Archival

*Co-Author:* Kai Schaumann, University of Muenster

**SESSION: FRRF09** Day and Time: Friday 31th May • 09:00-10:30

FRRF09 Chair: WEI HUANG

Room: T10

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**THE EFFECT OF VOLUNTARY IFRS ADOPTION ON INFORMATION ASYMMETRY: EVIDENCE FROM JAPAN**

*Author:* JONG-HOON KIM, HITOTSUBASHI UNIVERSITY EA = Empirical Archival

*Co-Author:* KEISHI FUJIYAMA, KOBE UNIVERSITY  
YUYA KOGA, TOHOKU GAKUIN UNIVERSITY

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**SEGMENT REAL OPTIONS AND FIRM PERFORMANCE**

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

*Co-Author:* Chenyi Mao, The University of Sydney  
Kaiying Ji, The University of Sydney  
Maiying Sui, The University of Sydney

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**DOES STOCK LIQUIDITY EXPLAIN THE RELATIONSHIP BETWEEN MARKET-BASED EARNINGS QUALITY AND VALUATION OF INDONESIAN LISTED FIRMS?**

*Author:* YANTHI HUTAGAOL-MARTOWIDJOJO, BINUS UNIVERSITY INTERNATIONAL EA = Empirical Archival

*Co-Author:* albert sani, BINUS UNIVERSITY INTERNATIONAL  
aljosa valentincic, Ljubljana University

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**ALTERNATIVE PERFORMANCE MEASURES: DETERMINANTS OF DISCLOSURE QUALITY - EVIDENCE FROM GERMANY**

*Author:* STEPHANIE JANA, ESCP EUROPE, BERLIN EA = Empirical Archival

*Co-Author:* Steffen Schneider, Horváth & Partners, Hamburg

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**FOOTBALL INDUSTRY AND ASSET SALES: EVIDENCE FROM ITALIAN SERIE A**

*Author:* LORENZO NERI, BIRKBECK COLLEGE, UNIVERSITY OF LONDON EA = Empirical Archival

*Co-Author:* Antonella Russo, University of Greenwich  
Marco Di Domizio, Università degli Studi di Teramo  
Giambattista Rossi, Birkbeck College, University of London

**SESSION: FRRF10** Day and Time: Friday 31th May • 11:00-12:30

**CAPITALISING OR EXPENSING DEVELOPMENT COSTS? - MIXED METHODS EVIDENCE ON THE DETERMINANTS AND MOTIVES OF PRIVATE COMPANIES' ACCOUNTING POLICY IN THE UK**

Author: ANNIKA BRASCH, UNIVERSITY OF BAMBERG      EA = Empirical Archival

Co-Author: Brigitte Eierle, University of Bamberg  
Robin Jarvis, Brunel University London

**DIVIDEND CUTS: GOOD NEWS OR BAD NEWS? WELL AS THE CHESHIRE CAT WOULD SAY "IT DEPENDS"!**

Author: SOMNATH DAS, UNIVERSITY OF ILLINOIS AT CHICAGO      EA = Empirical Archival

Co-Author: Sandip Dhole, Monash University

**CLOSING THE CORRIDOR: THE IMPACT OF PENSION ACCOUNTING ON SHAREHOLDER WEALTH AND FIRMS' ACTUARIAL CHOICES**

Author: DAVID OGUDUGU, NHH NORWEGIAN SCHOOL OF ECONOMICS      EA = Empirical Archival

Co-Author: TZU-TING CHIU, NHH NORWEGIAN SCHOOL OF ECONOMICS

**FINANCIAL REPORTING ALTERNATIVES FOR STOCK REPURCHASES AND THEIR EFFECTS ON STOCK REPURCHASE DECISIONS**

Author: RICHARD PRICE, THE UNIVERSITY OF OKLAHOMA      EA = Empirical Archival

Co-Author: Mary Hill, University of Oklahoma  
George Ruch, University of Oklahoma

**SPECIALIZED CORPORATE DISCLOSURES AND INFORMATION ASYMMETRY IN U.S. CAPITAL MARKETS**

Author: HEIBATOLLAH SAMI, LEHIGH UNIVERSITY      EA = Empirical Archival

Co-Author: Masoud Azizkhani, University of Tasmania  
PARVEEN GUPTA, LEHIGH UNIVERSITY  
Jeong-Bon Kim, City University of Hong Kong  
Shen Xu, Huazhong University of Science and Technology

**SESSION: FRRF11** Day and Time: Friday 31st May • 14:00-15:30

**THE ROLE OF DISAGGREGATION IN ACQUISITION DECISIONS**

Author: JOSEPH COMPRIX, SYRACUSE UNIVERSITY      EA = Empirical Archival

Co-Author: Kerstin Lopatta, Hamburg University  
Johann Trenkle, University of Oldenburg  
SEBASTIAN ANDREAS TIDEMAN, HAMBURG UNIVERSITY

**WHY DO SURVIVING TARGETS LEVERAGE SO MUCH AFTER AN ACQUISITION? A GOVERNANCE EXPLANATION**

Author: LUMINITA ENACHE, DARTMOUTH COLLEGE      EA = Empirical Archival

Co-Author: Hubert de La Bruslerie, University Paris Dauphine

**ACCOUNTING REGIMES, PORTFOLIO OPTIMIZATION AND PROFITS HEDGING**

Author: SILVIU IONUT GLAVAN, IE UNIVERSITY      AM = Analytical/Modelling

Co-Author:

**ACQUIRERS' TRANSPARENCY AND M&A SYNERGIES IN EMERGING MARKETS**

Author: DANQING YOUNG, THE CHINESE UNIVERSITY OF HONG KONG      EA = Empirical Archival

Co-Author: Rita Wing Yue Yip, School of Business  
Beibei Yiu, Zhongnan University of Economics and Law

**SESSION: FRRF12** Day and Time: Wednesday 29th May • 14:15-15:45

FRRF12 Chair: DEVRIMI KAYA

Room: T11

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**DOES CORPORATE OUTSIDE COUNSEL BETTER SERVE SHAREHOLDERS OR MANAGERS?**

Author: SHAI LEVI, TEL AVIV UNIVERSITY

EA = Empirical Archival

Co-Author: Eti Einhorn, Tel Aviv University  
Benjamin Segal, Fordham University

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**THE EU REFERENDUM (BREXIT) AND ANNUAL REPORT READABILITY, NEGATIVITY AND UNCERTAINTY**

Author: KEVIN MCMEEKING, UNIVERSITY OF EXETER

EA = Empirical Archival

Co-Author:

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**POWER DISTANCE, POLITICAL UNCERTAINTY AND STOCK PRICE CRASH RISK: INTERNATIONAL EVIDENCE**

Author: QIAOLING SU, XIAMEN UNIVERSITY

EA = Empirical Archival

Co-Author: Xunchang Zhang, XIAMEN UNIVERSITY  
Jianming Ye, XIAMEN UNIVERSITY

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**DETERMINANTS OF ANNUAL REPORTS TEXTUAL INFORMATION COMPLEXITY: EVIDENCE FROM SWEDEN**

Author: QISHEN YANG, UPPSALA UNIVERSITY

EA = Empirical Archival

Co-Author: Derya Vural, Uppsala University  
Joachim Landström, Uppsala University

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**THE REAL EFFECT OF ACCOUNTING COMPARABILITY ON CROSS-BORDER INVESTMENT OF FOREIGN INVESTORS**

Author: TAMI DINH, UNIVERSITY OF ST GALLEN

EA = Empirical Archival

Co-Author: ARTHUR STENZEL, UNIVERSITY OF ST. GALLEN

**SESSION: FRRF13 Day and Time: Thursday 30th May • 09:00-10:30**

FRRF13 Chair: ROBERT KIM

Room: T10

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**CORPORATE SOCIAL RESPONSIBILITY AND FINANCIAL REPORTING QUALITY: EVIDENCE FROM CSR-DISASTERS**

Author: IRINA GAZIZOVA, CARLOS III UNIVERSITY, MADRID EA = Empirical Archival

Co-Author: Beatriz Garcia Osma, Universidad Carlos III de Madrid  
Juan Garcia Lara, Universidad Carlos III Madrid

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**CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE, ASSURANCE AND EARNINGS PROPERTIES**

Author: NADINE GEORGIOU, TU DORTMUND UNIVERSITY EA = Empirical Archival

Co-Author: Janine Maniora, Technical University of Munich (TUM)

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**THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY PERFORMANCE AND DISCLOSURE READABILITY ON INVESTORS' EARNINGS JUDGMENTS**

Author: YASHENG CHEN, XIAMEN UNIVERSITY

EX = Experimental

Co-Author: JINGYU GAO, RENMIN UNIVERSITY OF CHINA  
Min Zhang, Renmin University of China

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**THE EFFECT OF RELEVANT CORPORATE GOVERNANCE FACTORS ON THE QUALITY OF FINANCIAL REPORTING IN FAMILY AND NON-FAMILY FIRMS**

Author: INNA PAIVA, LISBON UNIVERSITY INSTITUTE (ISCTE)

EA = Empirical Archival

Co-Author: João Borralho, University of Lusofona  
DOLORES GALLARDO VAZQUEZ, UNIVERSITY OF EXTREMADURA  
Remedios Hernández Linares, University of Extremadura

**SESSION: FRRF14 Day and Time: Friday 31st May • 11:00-12:30**

FRRF14 Chair: WEI LU

Room: T2

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**CRITICAL ACCOUNTING POLICY DISCLOSURES, MEASUREMENT UNCERTAINTIES AND ACCRUAL PERSISTENCE**

*Author:* HENDRIK RUPERTUS, BAYREUTH UNIVERSITY EA = Empirical Archival  
*Co-Author:* Marcus Bravidor, Heinrich Heine University Duesseldorf

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**THE QUALITY OF ACCRUALS ACROSS LIFE CYCLE STAGES**

*Author:* DEVENDRA KALE, THE UNIVERSITY OF TEXAS AT DALLAS EA = Empirical Archival  
*Co-Author:* Jose Elias Feres de Almeida, Federal University of Espirito Santo

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**AGGREGATE DISCRETIONARY ACCRUALS AND FUTURE MARKET RETURNS: INTERNATIONAL EVIDENCE**

*Author:* SAM HAN, KOREA UNIVERSITY EA = Empirical Archival  
*Co-Author:* TONY KANG, UNIVERSITY OF NEBRASKA-LINCOLN  
Eunyoung Lee, Korea University  
Kriengkrai Boonlert-U-Thai, Chulalongkorn University

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**DIVIDENDS, OPAQUE EARNINGS, AND AGENCY COSTS**

*Author:* GILAD LIVNE, UNIVERSITY OF EXETER EA = Empirical Archival  
*Co-Author:* Ilanit Gavious, Ben-Gurion University of the Negev  
Ester Chen, Bar-Ilan University

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**THE IMPACT OF CORPORATE GOVERNANCE ON FINANCIAL REPORTING OUTCOME - THE CASE OF DEFERRED TAX ACCOUNTING UNDER IFRS**

*Author:* DUC HUNG TRAN, AACHEN UNIVERSITY OF APPLIED SCIENCES EA = Empirical Archival  
*Co-Author:* Astrid Chluddek, University of Cologne

**SESSION: GVPS01** Day and Time: Wednesday 29th May • 14:15-15:45

GVPS01 *Chair:* NIUSHA SAMANI *Room:* T3

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**INDEPENDENT BOARDS AND BONDHOLDER AGENCY RISK**

*Author:* HAMI AMIRASLANI, INSEAD EA = Empirical Archival  
*Co-Author:*

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**DOES IT COST TO BE POLITICALLY CONNECTED? AN EXAMINATION OF GRABBING HAND HYPOTHESIS ON CORPORATE TAXES**

*Author:* TAUFIQ ARIFIN, UNIVERSITY OF TWENTE EA = Empirical Archival  
*Co-Author:* Iftekhar Hasan, Gabelli School of Business, Fordham University  
Rezaul Kabir, University of Twente

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**PAYWATCH - DIRECTORS' SKIN IN THE GAME AND EXECUTIVE COMPENSATION**

*Author:* BIANCA BEYER, UNIVERSITY OF OULU EA = Empirical Archival  
*Co-Author:* Henrik Nilsson, Stockholm School of Economics, Department of Accounting  
Juha-Pekka Kallunki, University of Oulu  
Anna Rossi, University of Oulu

**SESSION: GVPS02** Day and Time: Wednesday 29th May • 16:15-17:45

GVPS02 *Chair:* SANDER DE GROOTE *Room:* T3

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**THE VALUE OF BOARDROOM COMMUNICATION: ETHNIC DIRECTORS' OUT-OF-BOARD COMMUNITY AFFILIATIONS WITH OTHER BOARD MEMBERS AND THE QUALITY OF ACCRUALS**

*Author:* KWOK TONG SAMUEL CHEUNG, DEAKIN UNIVERSITY EA = Empirical Archival  
*Co-Author:* SIMON FUNG, DEAKIN UNIVERSITY  
Bin Srinidhi, University of Texas at Arlington

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**SHAREHOLDER ACTIVISM, CEO TURNOVER, AND CEO COMPENSATION**

*Author:* THOMAS KEUSCH, INSEAD EA = Empirical Archival  
*Co-Author:*

**SESSION: GVPS03** Day and Time: Thursday 30th May • 09:00-10:30

GVPS03 Chair: THOMAS KEUSCH

Room: T3

**UNINTENDED CONSEQUENCES OF MANDATORY COMPENSATION CLAWBACKS: DO DIRECTORS REIMBURSE CORPORATE MANAGERS FOR RECOVERIES?**

Author: MATTHIAS GNÄGI, UNIVERSITY OF BERN

EX = Experimental

Co-Author:

**INVESTMENT AND VOLATILITY: THE ROLE OF DIRECTORS' AND OFFICERS' LIABILITY INSURANCE**

Author: HUNGHUA PAN, NATIONAL TSING HUA UNIVERSITY

EA = Empirical Archival

Co-Author: Che-Chia Chang, Tunghai University  
Hsin-Yi Huang, Feng Chia University

**FIRE OR BEFRIEND? THE ROLE OF OWNERSHIP STRUCTURE IN CEO TURNOVER DECISIONS OF CONTROLLING SHAREHOLDERS**

Author: DAVID PECHA, UNIVERSITY OF SOUTHERN DENMARK

EA = Empirical Archival

Co-Author: C.S. Agnes Cheng, The Hong Kong Polytechnic University  
Jinshuai Hu, Xiamen University  
Walid Saffar, The Hong Kong Polytechnic University

**SESSION: GVPS04** Day and Time: Thursday 30th May • 11:00-12:30

GVPS04 Chair: SILVIA GAIA

Room: T3

**THE ANALYST AND INVESTOR ENVIRONMENT AS A GOVERNANCE MECHANISM AND FIRMS' DECISION TO HOLD M&A-RELATED CONFERENCE CALLS**

Author: JAN CHRISTOPH HENNIG, UNIVERSITY OF GOETTINGEN

EA = Empirical Archival

Co-Author:

**DIVIDEND POLICY AND SHAREHOLDERS' SATISFACTION WITH THE APPROPRIATION OF THE BALANCE SHEET PROFIT**

Author: SVEN HÖRNER, UNIVERSITY OF WÜRZBURG

EA = Empirical Archival

Co-Author:

**MANAGEMENT TEAM INCENTIVE HETEROGENEITY AND STOCK**

Author: YIWEI LI, UNIVERSITY OF ESSEX

EA = Empirical Archival

Co-Author:

**SESSION: GVPS05** Day and Time: Friday 31st May • 14:00-15:30

GVPS05 Chair: OMAIMA HASSAN

Room: T3

**INSTITUTIONAL PRESSURE, ULTIMATE OWNERSHIP, AND CORPORATE CARBON REDUCTION ENGAGEMENT: EVIDENCE FROM CHINA**

Author: YANG LIU, HENLEY BUSINESS SCHOOL AT THE UNIVERSITY OF READING

EA = Empirical Archival

Co-Author: Fangjun Wang, Xi'an Jiaotong University  
Junqin Sun, Xi'an Jiaotong University

**IPO DELISTING DETERMINANTS. LESSONS FROM THE ATHENS STOCK EXCHANGE**

Author: MICHALIS MAKROMINAS, FREDERICK UNIVERSITY

EA = Empirical Archival

Co-Author: YIANNIS YIANNOULIS, CRETE, TEI

**ARE NON-FINANCIAL AND FINANCIAL MISCONDUCT COMPLEMENTS? EVIDENCE FROM FEDERAL AGENCY PENALTIES**

Author: ANEESH RAGHUNANDAN, LSE, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE

EA = Empirical Archival

Co-Author:

**SESSION: GVPS06** Day and Time: Thursday 30th May • 14:00-15:30

GVPS06      Chair: SVEN HÖRNER

Room: T3

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**OPTIONS TRADING AND EQUITY INCENTIVES IN EXECUTIVE COMPENSATION: THE EMPIRICAL EVIDENCE**

Author:      WEI SHI, DEAKIN UNIVERSITY      EA = Empirical Archival  
Co-Author:    Peter Chen, Hong Kong University of Science and  
                 Technology  
                 Yong Zhang, Hong Kong Polytechnic University

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**SPILOVER EFFECTS OF THE MANDATED SAY-ON-PAY VOTES**

Author:      FENG TANG, THE HONG KONG POLYTECHNIC UNIVERSITY      EA = Empirical Archival  
Co-Author:    C.S. Agnes Cheng, The Hong Kong Polytechnic University  
                 WENLI HUANG, THE HONG KONG POLYTECHNIC UNIVERSITY

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**AN INVESTIGATION OF THE INFORMATION CONTENT OF FIRM PAYOUT POLICY TO SHAREHOLDERS: DOES FIRM PAYOUT POLICY AFFECT SHAREHOLDERS' DISSATISFACTION WITH DIRECTORS?**

Author:      PAUL TANYI, UNIVERSITY OF NORTH CAROLINA - CHARLOTTE      EA = Empirical Archival  
Co-Author:    David Smith, University of Nebraska - Lincoln  
                 Xiaoyan Chen, University of Nebraska - Omaha

**SESSION: GVPS07** Day and Time: Friday 31th May • 09:00-10:30

GVPS07      Chair: THOMAS KASPEREIT

Room: T3

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**BOARD STRUCTURE AND STOCK RETURN VOLATILITY**

Author:      SEBASTIAN TRABERT, UNIVERSITY OF GOETTINGEN      EA = Empirical Archival  
Co-Author:    Alexander Merz, University of Goettingen

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**DETERMINANTS OF MATERIALITY DISCLOSURE QUALITY IN INTEGRATED REPORTING: EMPIRICAL EVIDENCE FROM AN INTERNATIONAL SETTING**

Author:      PATRICK VELTE, LEUPHANA UNIVERSITY OF LUENEBURG      EA = Empirical Archival  
Co-Author:    Jannik Gerwanski, LEUPHANA UNIVERSITY OF LUENEBURG  
                 Othar Kordsachia, LEUPHANA UNIVERSITY OF LUENEBURG

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**WHY DO FIRMS FREEZE THEIR EXECUTIVE PENSIONS?**

Author:      ADAMOS VLITTIS, UNIVERSITY OF CYPRUS      EA = Empirical Archival  
Co-Author:

**SESSION: GVPS08** Day and Time: Thursday 30th May • 16:00-17:30

GVPS08      Chair: JIANCHUAN LUO

Room: T3

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**MANDATORY INTERNAL CONTROL AND EARNINGS MANAGEMENT ABNORMALITY: A QUASI-NATURAL EXPERIMENT IN CHINA**

Author:      ZHI WANG, SOUTHWESTERN UNIVERSITY OF FINANCE AND ECONOMICS      EA = Empirical Archival  
Co-Author:    Jiaxin Wang, Zhongnan University of Economics and Law  
                 Huijie Zhong, Zhongnan University of Economics and Law

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**OTHER COMPREHENSIVE INCOME DISCLOSURES, EARNINGS MANAGEMENT, CORPORATE GOVERNANCE AND FIRM PERFORMANCE IN CHINA**

Author:      YAN WANG, GUANGDONG UNIVERSITY OF FINANCE & ECONOMICS      EA = Empirical Archival



Co-Author: YUAN SHAN, UNIVERSITY OF WESTERN AUSTRALIA

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**THE BALANCE SHEET EFFECTS OF THE GRADUAL ROLLOUT PROCESS OF INTERNAL MODELS**

Author: CORINNA WOYAND, MUENSTER UNIVERSITY EA = Empirical Archival

Co-Author:

**SESSION: GVPS09** Day and Time: Friday 31th May • 11:00-12:30

GVPS09 Chair: MINNA MARTIKAINEN Room: T3

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**ANALYST TEAM DIVERSITY AND ANALYST PERFORMANCE**

Author: SHAN WU, NANJING UNIVERSITY EA = Empirical Archival

Co-Author:

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**DOES LABOR MARKET REWARD MONITORING DIRECTORS?**

Author: JING XUE, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival

Co-Author: George Yang, The Chinese University of Hong Kong  
Ying Cao, The Chinese University of Hong Kong

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**THE MYTH ABOUT PUBLIC VERSUS PRIVATE ENFORCEMENT OF SECURITIES LAWS – EVIDENCE FROM CHINESE COMMENT LETTERS**

Author: RAY ZHANG, SIMON FRASER UNIVERSITY EA = Empirical Archival

Co-Author:

**SESSION: GVPSD01** Day and Time: Thursday 30th May • 14:00-15:30

GVPSD01 Chair: SILVINA RUBIO Room: C5

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**DO EXECUTIVE COMPENSATION CONTRACTS MAXIMIZE FIRM VALUE? INDICATIONS FROM A QUASI-NATURAL EXPERIMENT**

Discussant: SEPPO IKAHEIMO

Author: MENI ABUDY, BAR ILAN UNIVERSITY, GRAD. SCHOOL OF BUSINESS ADMINISTRATION EA = Empirical Archival

Co-Author: DAN AMIRAM, Tel Aviv University  
EFRAT SHUST, OPEN UNIVERSITY OF ISRAEL  
oded Rozenbaum, The George Washington University

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**CEO COMPENSATION CONTRACTS: DO BIOLOGICALLY-HONEST SIGNALS MATTER?**

Discussant: SEPPO IKAHEIMO

Author: YUPING JIA, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT EA = Empirical Archival

Co-Author:

**SESSION: GVPSD02** Day and Time: Thursday 30th May • 16:00-17:30

GVPSD02 Chair: COLLETTE KIRWAN Room: C5

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**ACCOUNTING CONSERVATISM AND THE FULFILLMENT OF THE TARGET'S PERFORMANCE COMMITMENT IN VALUATION ADJUSTMENT MECHANISM CONTRACTS**

Discussant: JING XUE

Author: SHIYUN ZENG, SUN YAT-SEN UNIVERSITY EA = Empirical Archival

Co-Author: Li Wenfei, School of Economics and Statistics,  
Guangzhou University  
qingquan tang, Sun Yat-sen University

**SESSION: GVPSD03** Day and Time: Friday 31th May • 09:00-10:30

GVPSD03 Chair: JACKIE DI VITO Room: C5

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**THE EFFECT OF AUDIT COMMITTEE OPPORTUNISTIC INSIDER TRADING ON AUDIT COMMITTEE EFFECTIVENESS.**

Discussant: JUSTIN SHORT

Author: SANDER DE GROOTE, KU LEUVEN EA = Empirical Archival

Co-Author:

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**CORPORATE INSIDER TRADING AND SOCIAL NETWORKS**

*Discussant:* JUSTIN SHORT

*Author:* MINNA MARTIKAINEN, HANKEN SCHOOL OF ECONOMICS EA = Empirical Archival

*Co-Author:* Juha-Pekka Kallunki, University of Oulu  
Jyri Kinnunen, Hanken School of Economics

**SESSION: GVPSD04** Day and Time: Friday 31st May • 11:00-12:30

GVPSD04 Chair: VICTORIA PATSIKA Room: C5

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**THE EFFECT OF WITHIN-OUTSIDE-DIRECTOR CONNECTEDNESS ON THEIR MONITORING ROLE: EVIDENCE FROM CEO COMPENSATION**

*Discussant:* HAMI AMIRASLANI

*Author:* LIRONG SHENTU, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival

*Co-Author:* George Yang, The Chinese University of Hong Kong

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**CFO OUTSIDE DIRECTORSHIPS: WHAT HAPPENS TO FINANCIAL REPORTING QUALITY AT THE HOME FIRM?**

*Discussant:* HAMI AMIRASLANI

*Author:* JUSTIN SHORT, EMORY UNIVERSITY EA = Empirical Archival

*Co-Author:* Lauren Cunningham, University of Tennessee at Knoxville  
LINDA MYERS, UNIVERSITY OF TENNESSEE AT KNOXVILLE

**SESSION: GVPSD05** Day and Time: Wednesday 29th May • 16:15-17:45

GVPSD05 Chair: HELEN CHOY Room: C6

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**DISCLOSURE, LITIGATION, AND NEGOTIATION OUTCOMES IN GOING PRIVATE TRANSACTIONS**

*Discussant:* FANG LI

*Author:* PIETRO BIANCHI, UNIVERSITY OF SOUTH FLORIDA EA = Empirical Archival

*Co-Author:* Miguel Minutti-Meza, University of Miami  
Maria Ivanova Vulcheva, Florida International University  
Matthew Phillips, University of Miami

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**ARE POWERFUL CHIEF EXECUTIVES MORE PHILANTHROPIC? INSURANCE INDUSTRY EVIDENCE**

*Discussant:* KAREN HANDLEY

*Author:* WEI JIANG, THE UNIVERSITY OF MANCHESTER EA = Empirical Archival

*Co-Author:* Michael Adams, University of Bath

**SESSION: GVPSD06** Day and Time: Wednesday 29th May • 14:15-15:45

GVPSD06 Chair: PETRA INWINKL Room: C6

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**NAVIGATING WEAK INSTITUTIONS THROUGH FOREIGN BROKERS**

*Discussant:* ANEESH RAGHUNANDAN

*Author:* AARON YOON, NORTHWESTERN UNIVERSITY EA = Empirical Archival

*Co-Author:*

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**SHAREHOLDER LITIGATION AND FINANCING DECISIONS: EVIDENCE FROM DERIVATIVE LAWSUITS**

*Discussant:* SANDER DE GROOTE

*Author:* MARIO KEILING, TECHNISCHE UNIVERSITÄT MÜNCHEN (TUM) EA = Empirical Archival

*Co-Author:* Benedikt Downar, Technische Universität München

**SESSION: GVPSD07** Day and Time: Friday 31st May • 14:00-15:30

GVPSD07 Chair: DOMINIKA HADRO

Room: C5

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**THE EFFECT OF THE UK BRIBERY ACT 2010 ON GROWTH, COST OF EQUITY, AND VALUE**

Discussant: MATHIJS VAN PETEGHEM

Author: SUHEE KIM, THE UNIVERSITY OF EDINBURGH EA = Empirical Archival

Co-Author: Bill Rees, University of Edinburgh

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**PENSION DE-RISKING STRATEGY: DETERMINANTS OF PENSION BUY-INS AND BUY-OUTS**

Discussant: MATHIJS VAN PETEGHEM

Author: ZEZENG LI, HUDDERSFIELD UNIVERSITY / BUSINESS SCHOOL EA = Empirical Archival

Co-Author: Christopher Cowton, University of Huddersfield Business School

**SESSION: GVRF01** Day and Time: Thursday 30th May • 11:00-12:30

GVRF01 Chair: ANWAR HALARI

Room: T11

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**GENDER DIVERSITY AND LEVERAGE - THE EFFECT OF STATUS QUO**

Author: IRFAN ALI, TU DORTMUND UNIVERSITY EA = Empirical Archival

Co-Author: NADINE GEORGIU, TU DORTMUND UNIVERSITY

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**DO FINANCIAL EXPERT CEOS MATTER FOR NEWLY PUBLIC FIRMS?**

Author: PANAGIOTIS LOUKOPOULOS, UNIVERSITY OF STRATHCLYDE, STRATHCLYDE BUSINESS SCHOOL, DEPARTMENT OF ACCOUNTING & FINANCE EA = Empirical Archival

Co-Author: GEORGIOS LOUKOPOULOS, BATH UNIVERSITY  
Dimitrios Gounopoulos, University of Bath

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**EXECUTIVE INTEGRITY AND ACCOUNTING IRREGULARITIES**

Author: JIANCHUAN LUO, THE HONG KONG POLYTECHNIC UNIVERSITY EA = Empirical Archival

Co-Author:

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**DIRECTOR COMPENSATIONS, CORPORATE GOVERNANCE STRUCTURES AND ACCOUNTING-BASED AND MARKET-BASED MEASURES FOR THE LARGEST EUROPEAN LISTED HOTEL FIRMS**

Author: ALBA MARIA PRIEGO DE LA CRUZ, UNIVERSITY OF CASTILLA LA MANCHA EA = Empirical Archival

Co-Author: Laura Álvarez Marín, Huelva University  
David Toscano Pardo, huelva

**SESSION: GVRF02** Day and Time: Thursday 30th May • 16:00-17:30

GVRF02 Chair: MENI ABUDY

Room: T11

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**BOARD OVERSIGHT AND CEO FRAUD INCENTIVES UNDER A MARKET-ORIENTED LIABILITY REGIME**

Author: ROBERT EDER, UNIVERSITY OF GRAZ AM = Analytical/Modelling

Co-Author:

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**PRESTIGE CONTESTS IN THE BOARD OF DIRECTORS AND CLASSIFICATION SHIFTING**

Author: SILVIA GAIA, UNIVERSITY OF ESSEX EA = Empirical Archival

Co-Author: Kamran Malikov, University of Essex

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**BOARD RISK COMMITTEES AND RISK FACTOR DISCLOSURE TONE**

Author: YUAN SHAN, UNIVERSITY OF WESTERN AUSTRALIA EA = Empirical Archival

Co-Author: Muhammad Farhan Malik, Accounting and Finance Department, UWA Business School, The University of Western Australia  
Jamie Yixing Tong, UQ Business School, The University of Queensland

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**LINKING BOARD COMPOSITION AND DIFFERENT TYPES OF NON-FINANCIAL DISCLOSURES. EVIDENCE FROM EARLY ADOPTION OF THE EU DIRECTIVE IN CEE**

*Author:* KAROLINA SKORULSKA, KOZMINSKI UNIVERSITY EA = Empirical Archival

*Co-Author:* DOROTA DOBIJA, KOZMINSKI UNIVERSITY  
JOANNA KRASODOMSKA, CRACOW UNIVERSITY OF  
ECONOMICS  
JUSTYNA DYDUCH, AGH UNIVERSITY OF SCIENCE  
AND TECHNOLOGY

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**BOARD OF DIRECTORS' CULTURAL PROXIMITY AND INVESTMENT EFFICIENCY OF MULTINATIONAL CORPORATIONS**

*Author:* ANGIE WANG, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival

*Co-Author:*

**SESSION: GVRF03** Day and Time: Thursday 30th May • 14:00-15:30

GVRF03 *Chair:* JESUS RODOLFO JIMENEZ ANDRADE *Room:* T11

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**DOES BETTER GOVERNANCE IMPROVE THE QUALITY OF NON-GAAP EARNINGS DISCLOSURES?**

*Author:* SUE WRIGHT, THE UNIVERSITY OF NEWCASTLE EA = Empirical Archival

*Co-Author:* Dinithi Ranasinghe, University of Otago  
Luisa Unda, Monash University

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**CORPORATE GOVERNANCE AND FIRM PERFORMANCE – EVIDENCE FROM SDAX**

*Author:* ANGELIKA ARTS, TU DORTMUND UNIVERSITY EA = Empirical Archival

*Co-Author:* NADINE GEORGIOU, TU DORTMUND UNIVERSITY  
Philipp Schorn, Hochschule Rhein-Waal

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**HOW CORPORATE GOVERNANCE ACTORS RESIST REGULATION: A STRATEGIC ACTION FIELDS APPROACH**

*Author:* DAMIEN LAMBERT, MONASH UNIVERSITY CF = Case/Field Study

*Co-Author:*

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**THE EFFECT OF HIGH OWNERSHIP CONCENTRATION OVER AFFILIATES ON CROSS-JURISDICTIONAL TAX-MOTIVATED INCOME SHIFTING**

*Author:* TATIANA MAZZA, FREE UNIVERSITY OF BOZEN EA = Empirical Archival

*Co-Author:* STEFANO AZZALI, UNIVERSITY OF PARMA  
Alice Mediolì, University of Parma

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**UK CORPORATE GOVERNANCE AS AN EXPERIMENT IN DIRECTOR SUBJECTION**

*Author:* JOHN ROBERTS, THE UNIVERSITY OF SYDNEY CF = Case/Field Study

*Co-Author:*

**SESSION: GVRF04** Day and Time: Friday 31st May • 09:00-10:30

GVRF04 *Chair:* REZAUL KABIR *Room:* T11

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**STAKEHOLDERS AND ACCOUNTABILITY IN A TRADITIONAL INDIGENOUS MARKET: THE CASE OF PASAR IN INDONESIA**

*Author:* DENNY ANDRIANA, UNIVERSITY OF STRATHCLYDE CF = Case/Field Study

*Co-Author:* JULIA SMITH, UNIVERSITY OF STRATHCLYDE,  
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**WHAT DRIVES FIRMS TO BE BETTER CORPORATE CITIZENS? AN INTEGRATED PERSPECTIVE**

*Author:* CLAUDE FRANCOEUR, HEC MONTREAL EA = Empirical Archival

*Co-Author:*

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**DIALOGICAL TURN OF ACCOUNTINGS AND ACCOUNTABILITY INTEGRATED REPORTING IN NON-PROFIT AND PUBLIC-SECTOR ORGANIZATION**

*Author:* ÜLLE PÄRL, UNIVERSITY OF TARTU CF = Case/Field Study

Co-Author: *ELINA PAEMURRU, ESTONIAN BUSINESS SCHOOL*  
*Kristjan Paemurru, University of Tartu*

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**MANDATORY CSR SPENDING AND CONDITIONAL ACCOUNTING CONSERVATISM: ROLE OF GOVERNANCE AND FAMILY AFFILIATION**

Author: *TARA SHAW, INDIAN INSTITUTE OF TECHNOLOGY BOMBAY* EA = Empirical Archival

Co-Author: *Mehul Raithatha, Indian Institute of Management, Indore*  
*James Cordeiro, The College at Brockport*

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**MANDATORY DISCLOSURE OF NON-FINANCIAL INFORMATION AND EQUITY MARKET CONSEQUENCES: EVIDENCE FROM JAPAN'S 'COMPLY-OR-EXPLAIN' GOVERNANCE REPORTS**

Author: *MARIKO YASU, THE UNIVERSITY OF EDINBURGH* EA = Empirical Archival

Co-Author:

**SESSION: GVRF05** Day and Time: Friday 31st May • 11:00-12:30

GVRF05 Chair: *DAVID PECHA*

Room: **T11**

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**THE IMPACT OF SOCIAL MEDIA MANAGEMENT ON CORPORATE REPUTATION**

Author: *YINGLIN HUANG, HEC MONTREAL* EA = Empirical Archival

Co-Author: *ELODIE BEHNAM, UNIVERSITY OF STRASBOURG*  
*CLAUDE FRANCOEUR, HEC MONTREAL*

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**CAN INFORMATION DISCLOSURE AND TRANSPARENCY RANKING BRING THE FUTURE FORWARD?**

Author: *CHIUNG-LIN CHIU, HWA-HSIA UNIVERSITY OF TECHNOLOGY* EA = Empirical Archival

Co-Author:

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**DO SOCIAL CONNECTIONS AFFECT SEC ENFORCEMENT DECISIONS?**

Author: *RUI GUO, THE CHINESE UNIVERSITY OF HONG KONG* EA = Empirical Archival

Co-Author: *Ying Cao, The Chinese University of Hong Kong*  
*George Yang, The Chinese University of Hong Kong*

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**WHEN MAIN STREET MEETS WALL STREET: CAN NETWORK RELATIONS BETWEEN THE TWO FOSTER INNOVATION?**

Author: *JUNZI ZHANG, CASS BUSINESS SCHOOL* EA = Empirical Archival

Co-Author: *JUN SHAO, SHANGHAI LIXIN UNIVERSITY OF ACCOUNTING AND FINANCE*  
*CHONG WANG, Naval Postgraduate School*  
*Bingjie WANG, Shanghai Lixin University of accounting and finance*

**SESSION: GVRF06** Day and Time: Friday 31st May • 14:00-15:30

GVRF06 Chair: *GURCHARAN SINGH*

Room: **T11**

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**THE IMPACT OF FAMILY CEO AND THEIR DEMOGRAPHIC CHARACTERISTICS ON DIVIDEND PAYOUT: EVIDENCE FROM LATIN AMERICA**

Author: *GUADALUPE BRIANO TURRENT, UNIVERSIDAD AUTÓNOMA DE SAN LUIS POTOSÍ* EA = Empirical Archival

Co-Author: *Mingsheng Li, Bowling Green State University*

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**COMPENSATION OF FOUNDERS AS CHIEF EXECUTIVE OFFICER (CEO): IS IT DIFFERENT THAN OTHERS?**

Author: *JACKIE DI VITO, HEC MONTREAL* EA = Empirical Archival

Co-Author: *Yves Bozec, HEC Montreal*

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**ARE CEOS FIRED FOR THEIR CSR PERFORMANCE?**

Author: *ANAS MOHAMED EL MESSOUSSI, UNIVERSITY OF LAUSANNE* EA = Empirical Archival

Co-Author:

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**PERFORMANCE INFORMATIVENESS AND CEO TURNOVER UPON DIFFERING INDUSTRY CONDITIONS**

Author: LIN LI, SHENZHEN UNIVERSITY EA = Empirical Archival

Co-Author: Peter Lam, University of Technology Sydney  
Wilson Tong, Hong Kong Polytechnic University

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**SHAREHOLDER DEMOCRACY OR PLUTOCRACY? DIRECTOR ELECTIONS**

Author: SYLVIE BERTHELOT, UNIVERSITY OF SHERBROOKE EA = Empirical Archival

Co-Author: Michel Coulmont, University of Sherbrooke

**SESSION: GVRF07** Day and Time: Wednesday 29th May • 14:15-15:45

GVRF07 Chair: JIM HASLAM

Room: T12

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**ARE THERE TRADING SIGNALS FROM ROMANIAN CORPORATE INSIDERS?**

Author: CATALIN ALBU, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES EA = Empirical Archival

Co-Author: Nadia Albu, Bucharest University of Economic Studies  
Allan Hodgson, University of Queensland  
Zhengling Xiong, University of Queensland

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**TUNNELLING THROUGH ALLIES: AFFILIATED SHAREHOLDERS, INSIDER TRADING AND MONITORING FAILURE**

Author: LONGWEN ZHANG, SUN YAT-SEN BUSINESS SCHOOL, SUN YAT-SEN UNIVERSITY EA = Empirical Archival

Co-Author: Minying Chen, International School of Business and Finance, Sun Yat-Sen University  
Jun Liu, Sun Yat-sen Business School, Sun Yat-sen University

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**NATIONAL CULTURE AND CHOICE OF PAYMENT IN MERGERS AND ACQUISITIONS**

Author: MANJU JAISWALL, INDIAN INSTITUTE OF MANAGEMENT -IIMC EA = Empirical Archival

Co-Author: Yogesh Chauhan, Indian Institute of Management Raipur

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**THE EFFECT OF DEBT CHARACTERISTICS ON THE RECOGNITION OF IMPAIRMENT LOSSES**

Author: DAVI SOUZA SIMON, UNIVERSIDADE DO VALE DO RIO DOS SINOS - UNISINOS EA = Empirical Archival

Co-Author: Clea Macagnan, Universidade do Vale do Rio dos Sinos - Unisinos

**SESSION: GVRF08** Day and Time: Wednesday 29th May • 16:15-17:45

GVRF08 Chair: AHMED SARHAN

Room: T12

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**AUDITOR CHOICE AND INDEPENDENCE**

Author: HAN DONKER, UNIVERSITY OF ALASKA ANCHORAGE EA = Empirical Archival

Co-Author: Ajit Dayanandan, University of Alaska Anchorage  
John Nofsinger, University of Alaska Anchorage  
Rashmi Prasad, Western Governors University

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**DETERMINANTS OF MATERIAL WEAKNESSES IN INTERNAL CONTROL OVER FINANCIAL REPORTING – LINKING FIRM-SPECIFIC CHARACTERISTICS TO COSO COMPONENTS**

Author: BENITA GULLKVIST, HANKEN SCHOOL OF ECONOMICS EA = Empirical Archival

Co-Author:

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**STOCK PRICE CRASH RISK, POLITICAL CONNECTIONS AND BIG 4 AUDITORS: SOME EVIDENCE FROM MALAYSIAN FIRMS**

Author: MEI YEE LEE, MONASH UNIVERSITY MALAYSIA EA = Empirical Archival

Co-Author: Chwee Ming Tee, Monash University Malaysia

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**DOES CONTROLLING SHAREHOLDERS' FINANCIAL RISK AFFECT AUDITORS' PERCEPTIONS OF FIRMS' FINANCIAL REPORTING RISK? EVIDENCE FROM SHARE PLEDGING**

Author: KE LIAO, WUHAN UNIVERSITY

EA = Empirical Archival

Co-Author: Muzhi Wang, Tsinghua University  
Deren Xie, Tsinghua University  
Dengjin Zheng, Central University of Finance and Economics

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**COURTESY CALLS FOR RECIPROCITY: EVIDENCE FROM THE EFFECT OF UNQUALIFIED INDEPENDENT DIRECTORS IN CHINA**

Author: XIN WANG, SOUTHWESTERN UNIVERSITY OF FINANCE AND ECONOMICS

EA = Empirical Archival

Co-Author: LI Yanlin, Macquarie University, Department of Applied Finance and Actuarial Studies  
JIAWEI LIU, SOUTHWESTERN UNIVERSITY OF FINANCE AND ECONOMICS  
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**SESSION: GVRF09** Day and Time: Thursday 30th May • 09:00-10:30

GVRF09 Chair: FANGMING XU

Room: T12

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**HOP, SKIP AND JUMP ON THE SHOULDERS OF GIANTS: A STRUCTURED LITERATURE REVIEW OF SME CORPORATE GOVERNANCE**

Author: KAREN HANDLEY, THE UNIVERSITY OF NEWCASTLE

CDIH = Conceptual Development/Interpretative/Historical

Co-Author: Courtney Molloy, University of Newcastle

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**MAKING SCHOOL BOARDS ACCOUNTABLE: BOARD EFFECTIVENESS AND SCHOOL PERFORMANCE**

Author: ZHIYUN GONG, MONASH UNIVERSITY

SU = Survey

Co-Author: CHIN MOI LOH, SINGAPORE INSTITUTE OF TECHNOLOGY  
Kelly Benati, Monash University  
Luisa Unda, Monash University

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**DETERMINANTS OF SUSTAINABLE TURNAROUND IN FAMILY FIRMS: EVIDENCE FROM FINNISH SMES**

Author: JUKKA KETTUNEN, HANKEN SCHOOL OF ECONOMICS

EA = Empirical Archival

Co-Author: MINNA MARTIKAINEN, HANKEN SCHOOL OF ECONOMICS  
GEORGIOS VOULGARIS, THE UNIVERSITY OF WARWICK

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**ACCOUNTANTS AND SMALL AND MEDIUM-SIZED ENTERPRISES: TOWARDS A RESOURCE-BASED VIEW**

Author: CHRISTINE WEIGEL, UNIVERSITY OF SIEGEN

CDIH = Conceptual Development/Interpretative/Historical

Co-Author: Martin R. W. Hiebl, UNIVERSITY OF SIEGEN

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**ACCOUNTING FOR DEVELOPMENT: A CASE STUDY OF CAIRO SMART CITY**

Author: VERA KRAHMAL, THE OPEN UNIVERSITY

CF = Case/Field Study

Co-Author: LOAI ALSAID, THE OPEN UNIVERSITY

**SESSION: GVRF10** Day and Time: Thursday 30th May • 11:00-12:30

GVRF10 Chair: KONSTANTINOS STATHOPOULOS

Room: T12

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**EARNINGS MANAGEMENT OF POLITICALLY CONNECTED FAMILY FIRMS IN CHINA**

*Author:* SHENGHUA SHI, HENLEY BUSINESS SCHOOL AT THE UNIVERSITY OF READING EA = Empirical Archival

*Co-Author:* Hwa-Hsien Hsu, University of Durham  
Richard Slack, University of Durham

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**FAMILY OWNERS WITH CONTROL ENHANCING MECHANISMS: EVIDENCE FROM ACCRUALS-BASED AND REAL EARNINGS MANAGEMENT**

*Author:* NIUOSHA SAMANI, UNIVERSITY OF GOTHENBURG EA = Empirical Archival

*Co-Author:*

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**INCOME SMOOTHING, FAMILY FIRMS AND FINANCIAL CRISIS: EVIDENCE FROM EUROPEAN COUNTRIES**

*Author:* CLAUDIA IMPERATORE, BOCCONI UNIVERSITY EA = Empirical Archival

*Co-Author:* Cristina Cruz, IE Business school  
Luis Gomez Mejia, Arizona State University

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**SESSION: HIPS01** Day and Time: Friday 31st May • 14:00-15:30

HIPS01 *Chair:* LÚCIA RODRIGUES

*Room:* T2

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**ACCOUNTING IN THE EXCEPTIONAL STATE: POWER AND THE ROYAL AIR FORCE OF ITALY 1923-1945**

*Author:* FRANCESCO DE LUCA, PESCARA

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Development/Interpretative/Historical

*Co-Author:* Frances Miley, University of Sussex  
Andrew Read, University of Sussex Business School  
Daniela Di Berardino, University of Chieti-Pescara

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**MINDING THEIR PS AND QS ; THE ROYAL NAVY PURSER AND ACCOUNTING AND GOVERNANCE, 1731 – 1808**

*Author:* KAREN MCBRIDE, UNIVERSITY OF PORTSMOUTH

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Development/Interpretative/Historical

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**REINVENTING OPERATIONAL RISK: DISTANCING OPERATIONAL RISK FROM OPERATIONS**

*Author:* VIKASH KUMAR SINHA, AALTO UNIVERSITY  
SCHOOL OF BUSINESS

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*Co-Author:*

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**SESSION: HIPS02** Day and Time: Wednesday 29th May • 14:15-15:45

HIPS02 *Chair:* ISABEL MACHADO

*Room:* T4

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**CLARIFYING THE CONFUSION IN PACIOLI'S EPILOGUE: THE LAST REMAINING MYSTERY**

*Author:* ALAN SANGSTER, UNIVERSITY OF ABERDEEN

EA = Empirical Archival

*Co-Author:*

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**DIVIDEND POLICY AND EQUITY DEPLETION IN RAILWAY COMPANIES: THE ACCOUNTING FOR PUBLIC AIDS IN MZA AND NORTE**

*Author:* BEATRIZ SANTOS-CABALGANTE, UNIVERSIDAD  
AUTÓNOMA DE MADRID

CF = Case/Field Study

*Co-Author:* Beatriz Garcia Osma, Universidad Carlos III de Madrid  
DOMI ROMERO-FÚNEZ, UNIVERSIDAD AUTÓNOMA  
DE MADRID

---

**LUCA PACIOLI AND DISCUSSIONS AROUND SCIENTIFICITY OF ACCOUNTANCY IN RUSSIA IN THE 19TH CENTURY**

*Author:* VIATCHESLAV SOKOLOV, ST. PETERSBURG STATE  
UNIVERSITY OF ECONOMICS AND FINANCE

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*Co-Author:* Svetlana Karelskaia, Saint-Petersburg State University

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**SESSION: HIPS03** Day and Time: Wednesday 29th May • 16:15-17:45

HIPS03 *Chair:* GARRY CARNEGIE

*Room:* T4



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**IMAGES OF THE ACCOUNTING PROFESSION AND ITS DEVELOPMENT: GENDER, CONTEXTUAL DOMAINS AND ROLE**

*Author:* LISA KÄLLSTRÖM, KRISTIANSTAD UNIVERSITY

CDIH = Conceptual  
Development/Interpretative/Historical

*Co-Author:* Timurs Umans, Kristianstad University  
Pernilla Broberg, Kristianstad University  
Jennifer Emsfors, Kristianstad University  
Heléne Tjärnemo, Kristianstad University

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**DOUBLE-ENTRY BOOKKEEPING IN POMBALINE COMPANIES: A DIALOGUE BETWEEN ACCOUNTANTS AND HISTORIANS**

*Author:* ANGELICA VASCONCELOS, ESDDES BUSINESS SCHOOL

EA = Empirical Archival

*Co-Author:* Alan Sangster, University of Aberdeen  
LÚCIA RODRIGUES, UNIVERSITY OF MINHO

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**NEGOTIATING THE IMPERIAL ACCOUNTANCY ARENA; THE RISE OF PROFESSIONAL ACCOUNTANCY IN COLONIAL INDIA, 1925-1936**

*Author:* SHRADDHA VERMA, THE OPEN UNIVERSITY

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*Co-Author:* Suki Sian, Queen Mary, University of London

**SESSION: HIPSD01** Day and Time: Wednesday 29th May • 14:15-15:45

HIPSD01 *Chair:* MARCO BELLUCCI

*Room:* C2

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**THE VALUE OF ART: ACCOUNTING FOR THOMAS HOLLOWAY'S PICTURE COLLECTION, 1881-2017**

*Discussant:* LISA EVANS

*Author:* CHRISTOPHER NAPIER, ROYAL HOLLOWAY UNIVERSITY OF LONDON

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*Co-Author:* Elena Giovannoni, Royal Holloway University of London

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**THE EXTENT OF 'POST-COLONIALITY' OF THE ACCOUNTING PROFESSION: INSIGHTS FROM THE CASE OF LEBANON**

*Discussant:* SANDRA VAN DER LAAN

*Author:* GREG STONER, UNIVERSITY OF GLASGOW

CF = Case/Field Study

*Co-Author:* Sami Sadaka, Adnan Kassar School of Business, Lebanese American University

**SESSION: HIPSD02** Day and Time: Thursday 30th May • 09:00-10:30

HIPSD02 *Chair:* ALAN SANGSTER

*Room:* C6

---

**ACCOUNTABILITY FOR A MYTH: THE CONSTRUCTION OF BRUNELLESCHI'S DOME IN FLORENCE IN THE XV CENTURY**

*Discussant:* NADIA MATRINGE

*Author:* MARCO BELLUCCI, UNIVERSITY OF FLORENCE

CDIH = Conceptual  
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*Co-Author:* Giacomo Manetti, University of Florence  
Luca Bagnoli, University of Florence

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**AT THE ORIGINS OF CAPITAL: CAPITAL IN LUCA PACIOLI'S WORK, BETWEEN ACCOUNTING AND ECONOMICS, BETWEEN THE ANCIENT AND MODERN WORLDS**

*Discussant:* CHRISTOPHER NAPIER

*Author:* ALEXANDRE RAMBAUD, PARIS INSTITUTE OF TECHNOLOGY FOR LIFE, FOOD AND ENVIRONMENTAL SCIENCES

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*Co-Author:*

**SESSION: HIRF01** Day and Time: Thursday 30th May • 14:00-15:30

HIRF01 *Chair:* DINA LVOVA

*Room:* T12

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**ADMIRALTY REGULATION: MERCANTILIST IMPACT ON THE EVOLUTION OF GOVERNMENTAL ACCOUNTING IN THE EIGHTEENTH-CENTURY RUSSIA**

*Author:* YURY (IURII) GUZOV (GUZOW), ST PETERSBURG STATE UNIVERSITY EA = Empirical Archival

*Co-Author:* DINA LVOVA, ST PETERSBURG STATE UNIVERSITY

---

**AN EVOLUTIONARY APPROACH TO ACCOUNTING RESEARCH: A DARWINIST ANALYSIS OF THE DEVELOPMENT OF REGULATORY SYSTEMS IN CHINA**

*Author:* DAVID XUDONG JI, XI'AN JIAOTONG-LIVERPOOL UNIVERSITY CDI = Conceptual Development/Interpretative/Historical

*Co-Author:* WEI LU, MONASH UNIVERSITY

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**THE "ACCOUNTING ORDER" AT THE SERVICE OF ECONOMIC REFORMS: AN ETHNO-SOCIOLOGICAL STUDY OF THE VIETNAMESE POST-COMMUNIST TRANSITION (1979 – 1995)**

*Author:* TUYEN NHU LE, GRENOBLE ECOLE DE MANAGEMENT EA = Empirical Archival

*Co-Author:*

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**IDENTITY, PROFESSIONAL CLOSURE AND INTRA-PROFESSIONAL CONFLICTS IN POSTCOLONIAL PERIOD: THE CASE OF CYPRIOT PROFESSIONAL ACCOUNTANCY BODY**

*Author:* CHRISTINA IONELA NEOKLEOUS, ASTON UNIVERSITY EA = Empirical Archival

*Co-Author:* Pawan Adhikari, University of Essex  
Dila Agrizzi, University of Essex

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**SESSION: HIRF02 Day and Time: Thursday 30th May • 16:00-17:30**

**HIRF02 Chair: KAREN MCBRIDE Room: T12**

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**VICTORIAN FUNERAL INSURANCE: RITES, RULES AND RATES**

*Author:* SANDRA VAN DER LAAN, THE UNIVERSITY OF SYDNEY CDI = Conceptual Development/Interpretative/Historical

*Co-Author:* Lee Moerman, University of Wollongong  
Jennifer Brassel, University of Sydney

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**EXPERTISE OF SHAREHOLDER AUDITORS IN THE FIRST HALF OF NINETEENTH CENTURY: FOCUSING ON THE DEVELOPMENT OF AUDITING PRACTICES IN INDEPENDENT GAS LIGHT AND COKE COMPANY**

*Author:* MITSUNORI KASUKABE, HOKKAIDO UNIVERSITY CF = Case/Field Study

*Co-Author:* Chie Sawanobori, Osaka Sangyo University

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**HISTORICAL DEVELOPMENT OF STOCK OPTIONS EXPENSING ACCOUNTING STANDARD AND THE CONTROVERSIES SURROUNDING STOCK OPTIONS EXPENSING**

*Author:* WEI CHERN KOH, SINGAPORE UNIVERSITY OF SOCIAL SCIENCES CDI = Conceptual Development/Interpretative/Historical

*Co-Author:*

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**DID PACIOLI USE ALGEBRA WHEN DECIDING TO INCLUDE HIS TREATISE ON BOOKKEEPING IN HIS SUMMA?**

*Author:* DEREK STONE, IN YOUR OWN WORDS LIMITED CDI = Conceptual Development/Interpretative/Historical

*Co-Author:*

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**SESSION: ICPS01 Day and Time: Thursday 30th May • 09:00-10:30**

**ICPS01 Chair: LISA EVANS Room: T4**

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**THE ENGLISH LANGUAGE AND THE PROFESSIONAL SOCIALISATION OF ACCOUNTANTS**

*Author:* DINA ABUROUS, ZAYED UNIVERS CDI = Conceptual Development/Interpretative/Historical

*Co-Author:* RANIA KAMLA, HERIOT-WATT UNIVERSITY EDINBURGH

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**INTERNATIONAL COMPARABILITY THROUGH TRANSLATION EQUIVALENCE: HOW IS EQUIVALENCE SEEN IN PRIOR ACCOUNTING RESEARCH?**

*Author:* JENNI LAAKSONEN, TAMPERE UNIVERSITY

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**ACCOUNTING, EMOTIONS AND SOCIAL SPACE: MATERIALIZING SHAKESPEARE'S IMAGINARY IN THE CITY OF VERONA**

*Author:* ALESSANDRO LAI, UNIVERSITY OF VERONA

CF = Case/Field Study

*Co-Author:* Elena Giovannoni, Royal Holloway University of London  
Riccardo Stacchezzini, UNIVERSITY OF VERONA

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**SESSION: ICPS02 Day and Time: Thursday 30th May • 14:00-15:30**

ICPS02 *Chair:* SHAHZAD UDDIN

*Room:* T4

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**OPACITY AND DISENGENUITY: THE GOVERNANCE OF FIFA**

*Author:* IRVINE LAPSLEY, THE UNIVERSITY OF EDINBURGH EA = Empirical Archival

*Co-Author:*

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**CHALLENGING THE DOMINANCE OF THE MARKET ORDER: MORAL STRUGGLES OVER THE PUBLIC INTEREST IN ACCOUNTING IN THE AFTERMATH OF THE GLOBAL FINANCIAL CRISIS**

*Author:* MARGIT MUNZER, JEAN MOULIN UNIVERSITY  
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CF = Case/Field Study

*Co-Author:* Richard Pucci, Monash University

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**INITIATION OF VOLUNTARY CHANGE AND INNOVATION IN EXTERNAL REPORTING: A CASE STUDY OF THE RESTRUCTURING OF AN ANNUAL REPORT**

*Author:* KATHRIN OBERWALLNER, LUDWIG-MAXIMILIAN  
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CF = Case/Field Study

*Co-Author:* Christoph Pelger, University of Innsbruck / Department  
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Thorsten Sellhorn, Ludwig-Maximilian University of  
Munich / Institute for Accounting, Auditing and Analysis

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**SESSION: ICPS03 Day and Time: Thursday 30th May • 11:00-12:30**

ICPS03 *Chair:* ALESSANDRO LAI

*Room:* T4

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**POLICING FINANCIAL MARKETS: THE RHETORICAL BATTLE OF WHISTLEBLOWING SHORT SELLERS**

*Author:* HERVÉ STOLOWY, HEC PARIS

CF = Case/Field Study

*Co-Author:* Luc Paugam, HEC Paris  
Yves Gendron, Université Laval

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**VALUING IN CREATIVE ORGANIZATIONS: BUDGETING FOR THE GOOD OF CREATIVITY.**

*Author:* PAOLA TREVISAN, COPENHAGEN BUSINESS  
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*Co-Author:*

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**DO WE RISE BY LIFTING OTHERS? THE DEVELOPMENT OF INTERDISCIPLINARY RESEARCH BRIDGES BY ACCOUNTING PUBLICATIONS**

*Author:* PAULA VAN VEEN-DIRKS, UNIVERSITY OF  
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*Co-Author:* Nicolas Mangin, University of GRONINGEN, FACULTY  
OF ECONOMICS AND BUSINESS  
Vlad Porumb, UNIVERSITY OF GRONINGEN,  
FACULTY OF ECONOMICS AND BUSINESS  
ROUVEN TRAPP, ULM UNIVERSITY  
Claudia Urdari, EDC Paris Business School

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**SESSION: ICPS04 Day and Time: Thursday 30th May • 16:00-17:30**

ICPS04      Chair: GUSTAF KASTBERG

Room: T4

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**DO YOU HAVE A CONFIDENCE INTERVAL FOR THAT? A CRITICAL EXAMINATION OF NULL OUTCOME REPORTING IN ACCOUNTING RESEARCH**

Author:      WILLIAM CREADY, THE UNIVERSITY OF TEXAS AT DALLAS      EA = Empirical Archival

Co-Author:      Jiapeng He, University of Texas at Dallas  
Wenwei Lin, Xiamen University  
Chengdao Shao, Xiamen University  
Di Wang, Xiamen University  
Yang Zhang, Xiamen University

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**IN THE BULL'S EYE OF SELL-SIDE ANALYSTS VALUE CREATION: BEYOND INTERMEDIATION OF INFORMATION**

Author:      JEANETH JOHANSSON, HALMSTAD UNIVERSITY      CF = Case/Field Study

Co-Author:      Marita Blomkvist, Göteborgs Universitet

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**HUMAN CAPITAL RESEARCH IN ACCOUNTING: A LITERATURE REVIEW AND CRITICAL ANALYSIS**

Author:      EMMANUELLE NÈGRE, TOULOUSE SCHOOL OF MANAGEMENT      CDIH = Conceptual Development/Interpretative/Historical

Co-Author:      Corinne Bessieux-Ollier, Montpellier Business School  
Marie-Anne Verdier, University of Toulouse 3 Paul Sabatier

**SESSION: ICPSD01** Day and Time: Wednesday 29th May • 16:15-17:45

ICPSD01      Chair: BINO CATASUS

Room: C2

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**PULLING AT THE BOUNDARIES: AUDITING OF GOVERNMENT ADVERTISING IN ONTARIO**

Discussant:      LUKAS LOEHLEIN

Author:      PAUL ANDON, THE UNIVERSITY OF NEW SOUTH WALES      CF = Case/Field Study

Co-Author:      Clinton Free, UNSW Business School  
Vaughan Radcliffe, Ivey Business School  
Mitchell Stein, Ivey Bu

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**“A DOCUMENT WHERE LITERALLY ANYTHING CAN HAPPEN”: HOW ACCOUNTING INSCRIPTIONS SUSTAIN UNATTAINABLE PROMISSORY DISCOURSES**

Discussant:      PAUL ANDON

Author:      PAOLO QUATTRONE, THE UNIVERSITY OF EDINBURGH      CF = Case/Field Study

Co-Author:      Cristiano Busco, LUISS Business School  
FABRIZIO GRANA', ESCP EUROPE

**SESSION: ICPSD02** Day and Time: Wednesday 29th May • 14:15-15:45

ICPSD02      Chair: MARCIA ANNISSETTE

Room: C5

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**THE UNBEARABLE LIGHTNESS OF IMAGINATION - COMMENSURATIONS, CALCULATIONS AND DEATH**

Discussant:      ALESSANDRO LAI

Author:      BINO CATASUS, STOCKHOLM UNIVERSITY      CF = Case/Field Study

Co-Author:      Andreas Sundström, Birmingham Business School,  
University of Birmingham  
Charlotta Bay, Stockholm University  
Fredrik Svärdsten, Stockholm University

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**ETHICAL AWARENESS AND SPIRITUALITY IN THE FIELD OF TAX WORK**

Discussant:      JOHN ROBERTS

Author:      SHEILA KILLIAN, UNIVERSITY OF LIMERICK, KEMMY BUSINESS SCHOOL      SU = Survey

Co-Author: Veronica O'Regan, University of Limerick  
Philip O'Regan, University of Limerick  
Dionysios Karavidas, University of Limerick

**SESSION: ICRF01** Day and Time: Friday 31th May • 09:00-10:30

ICRF01 Chair: ANDREAS SUNDSTRÖM Room: T12

**SILENCING THROUGH MANAGEMENT ACCOUNTING PRACTICES: A CASE STUDY OF COST-EFFICIENCY IN A PUBLIC ADMINISTRATION**

Author: CAECILIA DRUJON D'ASTROS, ESSEC BUSINESS SCHOOL CF = Case/Field Study

Co-Author:

**MAKING THINGS VISIBLE, THINKABLE, AND ACTIONABLE: EXPLORING THE CRITICAL DIALOGIC POTENTIAL OF COUNTER ACCOUNTING**

Author: SENDIRELLA GEORGE, VICTORIA UNIVERSITY OF WELLINGTON CDI = Conceptual Development/Interpretative/Historical

Co-Author: Judy Brown, Victoria University of Wellington  
Jesse Dillard, College of Business, University of Central Florida

**JAPANESE ACCOUNTING STANDARD-SETTING BASED ON THE COOPERATION BETWEEN BUSINESS AND BUREAUCRACY**

Author: KENSUKE OGATA, OSAKA CITY UNIVERSITY CDI = Conceptual Development/Interpretative/Historical

Co-Author:

**SESSION: ICRF02** Day and Time: Friday 31th May • 11:00-12:30

ICRF02 Chair: PHILIP LINSLEY Room: T12

**CLASH OF CORPORATE GOVERNANCE LOGICS OBSCURING AUDITOR INDEPENDENCE**

Author: GUNILLA EKLOV ALANDER, STOCKHOLM BUSINESS SCHOOL CDI = Conceptual Development/Interpretative/Historical

Co-Author:

**THE IDEAL(IZED) ACCOUNTANT – AN EMPIRICAL ANALYSIS OF JOB ADVERTISEMENTS**

Author: CHRISTIAN OTT, EM STRASBOURG BUSINESS SCHOOL EA = Empirical Archival

Co-Author:

**USING CORPORATISM AND HISTORICAL INSTITUTIONALISM TO UNDERSTAND ACCOUNTING PROFESSIONALIZATION IN LATIN AMERICA**

Author: LÚCIA RODRIGUES, UNIVERSITY OF MINHO CDI = Conceptual Development/Interpretative/Historical

Co-Author: Russell Craig, University of Portsmouth

**SELF-SERVING PERFORMANCE ATTRIBUTIONS IN THE LETTERS TO SHAREHOLDERS: A LONGITUDINAL CASE STUDY**

Author: MARIA-SILVIA SANDULESCU, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES CF = Case/Field Study

Co-Author:

**A WAR CAN BE WORTH A FORTUNE IF YOU SURVIVE IT: FINANCIAL PERFORMANCE OF UKRAINIAN COMPANIES DURING THE DONBASS CONFLICT**

Author: DAVID PROCHAZKA, UNIVERSITY OF ECONOMICS IN PRAGUE EA = Empirical Archival

Co-Author: Andrii Polchanov, Zhytomyr State Technological University

**SESSION: ICRF03** Day and Time: Friday 31th May • 14:00-15:30

ICRF03 Chair: GUNILLA EKLOV ALANDER Room: T12

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**SUNRISE IN THE KNOWLEDGE ECONOMY: CONTEMPORARY REFLECTIONS ON INTELLECTUAL CAPITAL RESEARCH AND PRACTICE**

*Author:* JAMES GUTHRIE, MACQUARIE UNIVERSITY

CDIH = Conceptual  
Development/Interpretative/Historical

*Co-Author:* John Dumay, Macquarie University

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**ACCOUNTING IN AND FOR HYBRIDS OBSERVATIONS OF THE POWER OF DISENTANGLEMENTS**

*Author:* GUSTAF KASTBERG, UNIVERSITY OF  
GOTHENBURG

CF = Case/Field Study

*Co-Author:* Cristian Lagström, University of Gothenburg

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**TOWARDS AN EPISTEMIC APPROACH TO VISUAL REPRESENTATIONS IN ACCOUNTING**

*Author:* BERNARD LECA, ESSEC BUSINESS SCHOOL

CDIH = Conceptual  
Development/Interpretative/Historical

*Co-Author:* Aziza Laguecir, IESEG  
PAOLO QUATTRONE, THE UNIVERSITY OF  
EDINBURGH

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**ACCOUNTING AS AN ACADEMIC DISCIPLINE: PARADIGMATIC LIMITS AND RESEARCH PROGRAMS**

*Author:* OLGA VOLKOVA, NATIONAL RESEARCH  
UNIVERSITY HIGHER SCHOOL OF ECONOMICS

CDIH = Conceptual  
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*Co-Author:*

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**SESSION: IPSD01** Day and Time: Thursday 30th May • 14:00-15:30

IPSD01 *Chair:* EPAMEINONDAS KATSIKAS

*Room:* C6

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**DOES SOCIAL MEDIA ACTIVITY INFLUENCE TRADE CREDIT LEVELS? ARCHIVAL AND EXPERIMENTAL EVIDENCE FROM SMALL AND MEDIUM ENTITIES**

*Discussant:* CHRISTIAN OTT

*Author:* ALESSANDRO GHIO, MONASH UNIVERSITY

EA = Empirical Archival

*Co-Author:* Dennis Fehrenbacher, Monash University

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**BOARD IT COMPETENCE, IT CAPABILITY, AND FIRM PERFORMANCE**

*Discussant:* UDAY MURTHY

*Author:* MATHIJS VAN PETEGHEM, MAASTRICHT  
UNIVERSITY

EA = Empirical Archival

*Co-Author:* Laury Bollen, Open Universiteit  
Anant Joshi, Maastricht University  
Steven De Haes, Universiteit of Antwerpen  
Sunil Mithas, University of Maryland

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**SESSION: ISRF01** Day and Time: Wednesday 29th May • 14:15-15:45

ISRF01 *Chair:* EPAMEINONDAS KATSIKAS

*Room:* T13

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**REFLECTING ON INTELLECTUAL CAPITAL ACCOUNTING LITERATURE: A FIELD AT THE CROSS-ROADS?**

*Author:* ANDREEA BORDIANU, LEEDS UNIVERSITY  
BUSINESS SCHOOL

CDIH = Conceptual  
Development/Interpretative/Historical

*Co-Author:*

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**CYBERSECURITY IN ACCOUNTING RESEARCH**

*Author:* ELINA HAAPAMÄKI, UNIVERSITY OF VAASA

CDIH = Conceptual  
Development/Interpretative/Historical

*Co-Author:* Jukka Sihvonen, Aalto University

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**ANALYSTS' RECOMMENDATIONS CREDIBILITY: WHAT CAN TARGET PRICES TELL US**

*Author:* ZACHARIAS PETROU, UNIVERSITY OF CYPRUS

EA = Empirical Archival

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

**SESSION: MAPS01** Day and Time: Wednesday 29th May • 16:15-17:45

MAPS01      Chair: ANDRONIKI TRIANTAFYLLI      Room: T5

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**RE-EXAMINING THE CONCEPT OF BOUNDARY OBJECT: IMPLEMENTATION OF AN ACCOUNTING RISK MANAGEMENT SYSTEM IN A FRENCH UNIVERSITY**

Author:      NATHALIE BENET, TOULOUSE 1 CAPITOLE UNIVERSITY      CF = Case/Field Study

Co-Author:    Jonathan Maurice, Toulouse 1 Capitole University  
Christophe Godowski, IAE Limoges

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**ACCOUNTING AND POLITICAL HEGEMONY: INSIGHTS FROM A CHINESE MULTINATIONAL**

Author:      XINXIANG LI, UNIVERSITY OF PORTSMOUTH      CF = Case/Field Study

Co-Author:    Teerooven Soobaroyen, University of Essex

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**MANAGERIAL ACCOUNTABILITY IN A JAPANESE CORPORATION: A SOCIALISING STYLE OF INDIVIDUAL ACCOUNTABILITY**

Author:      HIROYUKI SUZUKI, UNIVERSITY OF BRISTOL      CF = Case/Field Study

Co-Author:

**SESSION: MAPS02** Day and Time: Thursday 30th May • 16:00-17:30

MAPS02      Chair: SEBASTIAN FIRK      Room: T5

---

**SKEWNESS IN PERFORMANCE METRICS AND CEO COMPENSATION**

Author:      WOO-JIN CHANG, HEC PARIS      EA = Empirical Archival

Co-Author:    Stephen Hillegeist, Arizona State University  
Steven Monahan, INSEAD

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**MOTIVATING THROUGH MANAGING BY WALKING AROUND**

Author:      F.ASIS MARTINEZ-JEREZ, UNIVERSITY OF NOTRE DAME      EA = Empirical Archival

Co-Author:    Pablo Casas-Arce, Arizona State University

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**EFFORT AND SELECTION EFFECTS OF PERFORMANCE PAY IN KNOWLEDGE CREATION**

Author:      ERINA YTSMA, CARNEGIE MELLON UNIVERSITY      EA = Empirical Archival

Co-Author:

**SESSION: MAPS03** Day and Time: Wednesday 29th May • 14:15-15:45

MAPS03      Chair: YASHENG CHEN      Room: T5

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**MOTIVATING TEAM OUTPUT: THE EFFECTS OF RELATIVE PERFORMANCE EVALUATIONS ON DIRECT EFFORT, INDIRECT ACTIONS, AND STRATEGIC UNCERTAINTY**

Author:      MAX HEWITT, UNIVERSITY OF ARIZONA      EX = Experimental

Co-Author:    Jeremy Douthit, The University of Arizona  
Ashley Sauciuc, The University of Arizona

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**THE EFFECT OF DIALOGUE AND RELATIVE PERFORMANCE REPORTS ON PROFESSIONALS' PRODUCTIVITY**

Author:      TEEMU MALMI, AALTO UNIVERSITY SCHOOL OF BUSINESS      EX = Experimental

Co-Author:    DAVID DERICHS, AALTO UNIVERSITY SCHOOL OF BUSINESS  
Christian Schnieder, Westfälische Wilhelms-Universität Münster

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**IMPROVING GROUP PERFORMANCE: AN EXPERIMENTAL INVESTIGATION OF THE EFFECTS OF GROUP IDENTITY AND RELATIVE PERFORMANCE INFORMATION**

Author:      UDAY MURTHY, UNIVERSITY OF SOUTH FLORIDA      EX = Experimental

Co-Author:    Robert Marley, University of Tampa

**SESSION: MAPS04** Day and Time: Friday 31st May • 14:00-15:30

MAPS04      Chair: KAI MERTENS      Room: T5

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**MICRO-FOUNDATIONS OF MANAGEMENT CONTROL SYSTEMS: THE IMPACT OF HUMBLE CEOs ON LEVERS OF CONTROL CONFIGURATIONS**

*Author:* UTZ SCHAEFFER, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT SU = Survey

*Co-Author:* Mira Menz, WHU - Otto Beisheim School of Management  
MARKO REIMER, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT

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**DO DIFFERENT USES OF PERFORMANCE MEASUREMENT SYSTEMS YIELD DIFFERENT OUTCOMES? EVIDENCE FROM DUTCH HOSPITALS**

*Author:* BEREND VAN DER KOLK, IE BUSINESS SCHOOL, IE UNIVERSITY SU = Survey

*Co-Author:* Sandra Sülz, Erasmus School of Health Policy & Management, Erasmus University Rotterdam  
HILCO VAN ELTEN, ERASMUS UNIVERSITY ROTTERDAM

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**SESSION: MAPS05** Day and Time: Friday 31th May • 11:00-12:30

MAPS05 *Chair:* LUCIA BELLORA-BIENENGRÄBER *Room:* T5

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**THE USE OF COST INFORMATION IN AN EXPLOITATION AND EXPLORATION FIRM CONTEXT**

*Author:* ANN JORISSEN, UNIVERSITEIT ANTWERPEN, DEPARTMENT OF ACCOUNTING AND FINANCE SU = Survey

*Co-Author:* Piyada Daowadueng, University of Antwerp  
Yan Du, EDHEC

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**PUZZLING THE CHOICE OF CAPITAL BUDGETING TECHNIQUES**

*Author:* TIMURS UMANS, KRISTIANSTAD UNIVERSITY SU = Survey

*Co-Author:* ZAHIDA SARWARY, KRISTIANSTAD UNIVERSITY COLLEGE

---

**MANAGEMENT ACCOUNTING AND MARKETING CAPABILITIES OF FIRMS – THE ROLE OF COMPETITION**

*Author:* FRANK VERBEETEN, UNIVERSITY OF AMSTERDAM SU = Survey

*Co-Author:* Timur Pasch, Utrecht University School of Economics  
PAULA VAN VEEN-DIRKS, UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS

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**SESSION: MAPS06** Day and Time: Friday 31th May • 09:00-10:30

MAPS06 *Chair:* MIKAEL CÄKER *Room:* T5

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**THE DUAL-ROLE FRAMEWORK FOR EFFECTIVE MANAGEMENT CONTROL SYSTEMS: ACTIVATING AND DIRECTING EMPLOYEE EFFORT**

*Author:* JASMIJN BOL, TULANE UNIVERSITY CF = Case/Field Study

*Co-Author:* SERENA LOFTUS, TULANE UNIVERSITY

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**ACCOUNTING AND THE BAROQUE: EXPLORING COMPLEXITY IN REPORTING DESIGN**

*Author:* FABRIZIO GRANA', ESCP EUROPE CF = Case/Field Study

*Co-Author:* Elena Giovannoni, Royal Holloway University of London  
Cristiano Busco, LUISS Business School  
Giulia Achilli, Royal Holloway University of London

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**IDENTITY REGULATION AS SOFT CONTROL: THE ROLE OF INTRA-ORGANIZATIONAL IMPRESSION MANAGEMENT**

*Author:* ROUVEN TRAPP, ULM UNIVERSITY CF = Case/Field Study

*Co-Author:* Martijn van der Steen, University of Groningen

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**SESSION: MAPS07** Day and Time: Thursday 30th May • 09:00-10:30

MAPS07 *Chair:* KENNETH FJELL *Room:* T5

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**ON PERFORMANCE EVALUATION FREQUENCY IN DYNAMIC AGENCY**



Author: CHRISTIAN LUKAS, FRIEDRICH SCHILLER UNIVERSITY JENA AM = Analytical/Modelling

Co-Author:

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**CAPACITY RIGHTS AND FULL COST TRANSFER PRICING**

Author: STEFAN REICHELSTEIN, UNIVERSITY OF MANNHEIM AM = Analytical/Modelling

Co-Author:

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**A NEW PERSPECTIVE ON THE BENEFITS OF SLACK BUILDING UNDER PARTICIPATIVE BUDGETING**

Author: GEORG SCHNEIDER, UNIVERSITY OF GRAZ AM = Analytical/Modelling

Co-Author: Michael Kopel, University of Graz  
Christian Riegler, WU Vienna

**SESSION: MAPS08** Day and Time: Friday 31th May • 09:00-10:30

MAPS08 Chair: UTZ SCHAEFFER Room: C6

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**HOW DOES A COST CEILING CHANGE COST BEHAVIOR IN COST-BASED REGULATION?**

Author: ANNE D'ARCY, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS EA = Empirical Archival

Co-Author: CELIA LEVERKUS, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

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**THE INFORMATION CONTENT OF COST BEHAVIOR COMPONENTS: EVIDENCE FROM LABOR MARKET FLOWS**

Author: WAN WONGSUNWAI, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival

Co-Author: Nir Yehuda, University of Texas at Dallas  
Lianghui Wang, Xi'an Jiaotong University

**SESSION: MAPSD01** Day and Time: Thursday 30th May • 16:00-17:30

MAPSD01 Chair: ADRIEN BONACHE Room: C6

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**THE ETHICAL CONTENT OF THE CONTROL SYSTEM AND THE IMPORTANCE OF PEER MANAGERS BEING GOOD APPLES**

Discussant: BEREND VAN DER KOLK

Author: LUCIA BELLORA-BIENENGRÄBER, HAMBURG UNIVERSITY SU = Survey

Co-Author: Robin Radtke, Clemson University  
Sally Widener, Clemson University

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**MANAGEMENT CONTROL SYSTEMS AND INNOVATION STRATEGIES IN BUSINESS-INCUBATED FIRMS**

Discussant: FRANK VERBEETEN

Author: JACOBO GÓMEZ CONDE, AUTONOMOUS UNIVERSITY OF MADRID SU = Survey

Co-Author: Ernesto Lopez-Valeiras, Universidad de Vigo  
Ricardo Malagueño, University of East Anglia  
Raul Gonzalez-Castro, Independent researcher

**SESSION: MAPSD02** Day and Time: Thursday 30th May • 11:00-12:30

MAPSD02 Chair: KAI BAUCH Room: T5

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**PLAUSIBLE HONESTY? AN EXPERIMENTAL STUDY ON HOW DISCRETION IN INFORMATION ACQUISITION AFFECTS REPORTING OPPORTUNISM**

Discussant: VICTOR MAAS

Author: JOEL BERGE, NHH NORWEGIAN SCHOOL OF ECONOMICS EX = Experimental

Co-Author:

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**ADDRESSING GOAL CONFLICT – THE EFFECTS OF VALUE STATEMENTS AND NONCONSCIOUS GOAL PRIMING ON PERFORMANCE IN MULTIDIMENSIONAL TASKS**

*Discussant:* ERINA YTSMA

*Author:* LAN GUO, WILFRID LAURIER UNIVERSITY EX = Experimental

*Co-Author:* Joanna Andrejkow, Wilfrid Laurier University  
LESLIE BERGER, WILFRID LAURIER UNIVERSITY

**SESSION: MAPSD03** Day and Time: Friday 31th May • 11:00-12:30

MAPSD03 *Chair:* JASON CRAWFORD

*Room:* C6

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**BAYESIAN PERSUASION, INCENTIVE CONTRACTING, AND PERFORMANCE MANIPULATION**

*Discussant:* STEFAN REICHELSTEIN

*Author:* ROBERT GOEX, UNIVERSITY OF ZURICH AM = Analytical/Modelling

*Co-Author:* Beatrice Michaeli, University of California, L.A.

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**CURBING PERFORMANCE MISREPORTING IN INTERNAL REPORTING: THE INTERPLAY OF REPORTING OPENNESS, PEER TASK VISIBILITY, AND PERFORMANCE EVALUATION**

*Discussant:* SANDER VAN TRIEST

*Author:* SABRA KHAJEHNEJAD, ESSEC BUSINESS SCHOOL SU = Survey

*Co-Author:* Stefan Linder, ESSEC Business School

**SESSION: MAPSD04** Day and Time: Thursday 30th May • 14:00-15:30

MAPSD04 *Chair:* WOLFGANG SCHULTZE

*Room:* T5

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**AGENCY COSTS OF MORAL ACCOUNTING IN HIERARCHICAL RELATIONSHIPS**

*Discussant:* SUKARI FARRINGTON

*Author:* CHRISTOPH HOERNER, TILBURG UNIVERSITY EX = Experimental

*Co-Author:*

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**FINDING PARTNERS IN CRIME? HOW INTERNAL TRANSPARENCY AFFECTS EMPLOYEE COLLUSION**

*Discussant:* ANDREA GOULDMAN

*Author:* VICTOR MAAS, UNIVERSITY OF AMSTERDAM EX = Experimental

*Co-Author:* Huaxiang Yin, Nanyang Technological University

**SESSION: MAPSD05** Day and Time: Wednesday 29th May • 14:15-15:45

MAPSD05 *Chair:* ERINA YTSMA

*Room:* P1

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**IMPLICATIONS OF PROSPECT THEORY FOR THE ASYMMETRIC BEHAVIOR OF COSTS**

*Discussant:* NAOMI SODERSTROM

*Author:* ALEKSANDRA KLEIN, STOCKHOLM SCHOOL OF ECONOMICS IN RIGA EA = Empirical Archival

*Co-Author:* Thomas Lindner, WU Vienna University of Economics and Business/Institute for International Business  
Markus Wabnegg, Alpen-Adria-Universität Klagenfurt

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**RELATIVE PERFORMANCE EVALUATION IN EXECUTIVE COMPENSATION CONTRACTS AND INVESTMENT DECISIONS**

*Discussant:* F.ASIS MARTINEZ-JEREZ

*Author:* OSCAR TIMMERMANS, MAASTRICHT UNIVERSITY EA = Empirical Archival

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**SESSION: MAPSD06** Day and Time: Thursday 30th May • 16:00-17:30

MAPSD06 *Chair:* THERESA LIBBY

*Room:* P1

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**THE EFFECT OF RELATIVE PERFORMANCE INFORMATION ON CREATIVE PERFORMANCE AND EFFORT ALLOCATION IN A MULTI-TASK-ENVIRONMENT: EXPERIMENTAL RESEARCH WITH CREATIVITY-BASED PAY AND REAL-TIME FEEDBACK**

*Discussant:* SERGEJA SLAPNIČAR

*Author:* PETER G. ROETZEL, ASCHAFFENBURG UNIVERSITY EX = Experimental  
OF APPLIED SCIENCES

*Co-Author:* Burkhard Pedell, University of Stuttgart

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**FACILITATING INNOVATION AMBIDEXTERITY: THE ROLE OF ENABLING STRATEGIC PERFORMANCE MEASUREMENT SYSTEMS**

*Discussant:* ANN JORISSEN

*Author:* KAIWEI WANG, UNIVERSITY OF TECHNOLOGY SU = Survey  
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*Co-Author:* Linda Chang, UNSW Sydney  
Mandy Cheng, UNSW Sydney

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**SESSION: MARF01** Day and Time: Friday 31th May • 11:00-12:30

MARF01 *Chair:* TROND BJORNENAK *Room:* T13

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**IS IT DIFFERENT THIS TIME? 50 YEARS OF BUDGETING RESEARCH**

*Author:* CHRISTIAN ANDVIK, BI NORWEGIAN BUSINESS CF = Case/Field Study  
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*Co-Author:*

---

**EMPIRICAL BUDGETING RESEARCH IN HIGHLY RANKED ACCOUNTING JOURNALS: REVIEW, CRITIQUE, AND RESEARCH AGENDA**

*Author:* CATHERINE BATT, REYKJAVIK UNIVERSITY CDI = Conceptual  
Development/Interpretative/Historical

*Co-Author:*

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**PUSH AND PULL FOR MANAGEMENT ACCOUNTING INNOVATION: SURVEY OF ACTIVITY-BASED COSTING AND TIME-DRIVEN ACTIVITY-BASED COSTING JOURNAL PUBLICATIONS**

*Author:* LANA Y J LIU, NEWCASTLE UNIVERSITY EA = Empirical Archival

*Co-Author:* Yoonki Rhee, Newcastle University Business School,  
Newcastle University  
Josie McLaren, Newcastle University Business School,  
Newcastle University

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**MANAGEMENT ACCOUNTING IN FORMER SOVIET BLOC ECONOMIES: A LITERATURE REVIEW**

*Author:* SHAHZAD UDDIN, UNIVERSITY OF ESSEX EA = Empirical Archival

*Co-Author:* Petr Petera, University of Economics Prague  
Jaroslav Wagner, University of Economics Prague  
Boris Popesko, Tomas Bata University in Zlin

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**SESSION: MARF02** Day and Time: Thursday 30th May • 09:00-10:30

MARF02 *Chair:* CATHERINE BATT *Room:* T13

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**WHAT WE KNOW ABOUT MANAGEMENT ACCOUNTANTS' AND CONTROLLERS' CHANGING IDENTITIES. A SYSTEMATIC LITERATURE REVIEW**

*Author:* MICHAEL KUTTNER, JOHANNES KEPLER CDI = Conceptual  
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CONTROL & CONSULTING

*Co-Author:* Tanja Wolf, Johannes Kepler University/Institute for  
Management Control & Consulting  
Birgit Feldbauer-Durstmüller, Johannes Kepler  
University/Institute for Management Control &  
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**THE CHANGING ROLE OF ACCOUNTANCY PROFESSIONALS IN ESTONIAN COMPANIES**

*Author:* KERTU LAATS, UNIVERSITY OF TARTU SU = Survey

*Co-Author:*

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**CEO FRIENDSHIP AND COMPENSATION SALIENCY ON EARNINGS MANAGEMENT: THE MEDIATING ROLE OF SOCIAL DISTANCE**

*Author:* ANDREA GOULDMAN, WEBER STATE UNIVERSITY EX = Experimental

Co-Author: Lisa Victoravich, University of Denver

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**THE EFFECT OF ACCOUNTABILITY ON MANAGERIAL MYOPIA**

Author: MINA LIČEN, UNIVERSITY OF LJUBLJANA EX = Experimental

Co-Author: Sergeja Slapničar, The University of Queensland

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**MAKING ACCOUNTABILITY MORE INTELLIGENT; A CASE STUDY OF ACCOUNTABILITY AS RESPONSIBILITY**

Author: GRETE HELLE, NHH NORWEGIAN SCHOOL OF ECONOMICS CF = Case/Field Study

Co-Author: JOHN ROBERTS, THE UNIVERSITY OF SYDNEY

**SESSION: MARF03** Day and Time: Thursday 30th May • 11:00-12:30

MARF03 Chair: EMILIA FLORIN SAMUELSSON Room: T13

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**ARE YOU MY PARADIGM? INSIGHTS FROM A SYSTEMATIC CLASSIFICATION OF MANAGEMENT ACCOUNTING RESEARCH ON CSR AND SUSTAINABILITY**

Author: SEAMUS DUFURRENA, ESSEC BUSINESS SCHOOL CDIH = Conceptual Development/Interpretative/Historical

Co-Author:

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**THE IMPLEMENTATION OF A CUSTOMER FOCUSED STRATEGY: THE USE OF CUSTOMER ACCOUNTING PRACTICES BY THE STRATEGIC BUSINESS UNITS OF AN AUSTRALASIAN 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

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**THE EFFECT CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE ON COOPERATION IN BUSINESS COLLABORATIONS**

Author: SUKARI FARRINGTON, MONASH UNIVERSITY EX = Experimental

Co-Author:

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**THE RELATIONSHIP BETWEEN CORPORATE SOCIAL RESPONSIBILITY AND CORPORATE FINANCIAL PERFORMANCE IN UK LISTED COMPANIES**

Author: EPAMEINONDAS KATSIKAS, UNIVERSITY OF KENT EA = Empirical Archival

Co-Author: ANDRONIKI TRIANTAFYLLI, QUEEN MARY, UNIVERSITY OF LONDON  
Haoyue Zhang, Glasgow University

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**CSR-STRATEGY ALIGNMENT AND FIRM PERFORMANCE: THE MODERATING ROLE OF PERFORMANCE MEASUREMENT SYSTEMS**

Author: LORENZO LUCIANETTI, PESCARA SU = Survey

Co-Author: Joanna Ho, University of California, Irvine  
Cody Lu, University of Massachusetts, Amherst

**SESSION: MARF04** Day and Time: Thursday 30th May • 14:00-15:30

MARF04 Chair: JACOBO GÓMEZ CONDE Room: T13

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**PROJECTING GOVERNANCE**

Author: NEALE O'CONNOR, MONASH UNIVERSITY EA = Empirical Archival  
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Co-Author: David Reeb, National University of Singapore  
Chee Ming Lim, Monash University, Malaysia

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**DUAL HIERARCHICAL ACCOUNTABILITY PROCESSES IN RECONCILING ENABLING CONTROL AND STRATEGIC ALIGNMENT**

Author: MIKAEL CÄKER, THE UNIVERSITY OF GOTHENBURG CF = Case/Field Study

Co-Author: Sven Siverbo, University West  
Johan Åkesson, University of Gothenburg

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**INTERNATIONAL TRANSFER PRICING: OUTSOURCING AS A STRATEGY FOR COPING WITH TAX REGULATORY UNCERTAINTY**

*Author:* MARTINE COOLS, KU LEUVEN

CF = Case/Field Study

*Co-Author:* J. Christian Plesner Rossing, The University of Tampa,  
Sykes College of Business, Department of Accounting

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**INTERNATIONAL TRANSFER PRICING OF INTELLECTUAL PROPERTY UNDER STOCHASTIC DEMAND**

*Author:* SAVITA SAHAY, RUTGERS UNIVERSITY

AM = Analytical/Modelling

*Co-Author:* BHARAT SARATH, RUTGERS UNIVERSITY

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**SESSION: MARF05** Day and Time: Thursday 30th May • 16:00-17:30

MARF05 *Chair:* LUKAS GORETZKI

*Room:* T13

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**START-UP SELECTION IN INNOVATION COLLABORATIONS: PROCESS, CRITERIA, AND SELECTION TEAM ABOVE ALL!**

*Author:* GWENAELLE NOGATCHEWSKY, PARIS DAUPHINE UNIVERSITY

CF = Case/Field Study

*Co-Author:* Carole Donada, ESSEC Business School

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**COST MANAGEMENT PRACTICES IN RELATION TO NEW PRODUCT DEVELOPMENT FOR CREATIVITY AND COPING WITH WORKLOAD PRESSURE: THE CASE OF TOYOTA**

*Author:* YUMI MOROFUJI, RIKKYO UNIVERSITY

CF = Case/Field Study

*Co-Author:*

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**FORMING MIXED-TYPE IORS IN EMERGING MARKETS - THE INFLUENCE OF EMBEDDED AGENCY.**

*Author:* GABRIELA ROZENFELD, UNIVERSITY OF BIRMINGHAM

CF = Case/Field Study

*Co-Author:* Robert Scapens, Alliance Manchester Business School

---

**WHY FIRMS LOSE THEIR ISO 9001 CERTIFICATION – EVIDENCE FROM PORTUGAL**

*Author:* RUBEN PEIXINHO, UNIVERSITY OF THE ALGARVE

EA = Empirical Archival

*Co-Author:* Carlos Cândido, UNIVERSITY OF THE ALGARVE  
LUIS COELHO, UNIVERSITY OF THE ALGARVE

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**SESSION: MARF06** Day and Time: Friday 31st May • 09:00-10:30

MARF06 *Chair:* SYLVIA HSU

*Room:* T13

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**FIRST-TIME INTEGRATION OF INTERNAL MANAGEMENT ACCOUNTANTS IN SMES: A CORPORATE LEVEL PERSPECTIVE**

*Author:* NADINE BACHMANN, JOHANNES KEPLER UNIVERSITY/INSTITUTE FOR MANAGEMENT CONTROL & CONSULTING

CF = Case/Field Study

*Co-Author:* Michael Kuttner, Johannes Kepler University/Institute for Management Control & Consulting  
Bernhard Kalchmair, Johannes Kepler University/Institute for Management Control & Consulting  
Birgit Feldbauer-Durstmüller, Johannes Kepler University/Institute for Management Control & Consulting  
Christine Duller, Johannes Kepler University/Institute of Applied Statistics

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**LOBBYING FOR APPROVAL AND CAPITAL EXPENDITURE IN FAMILY AND NON-FAMILY BUSINESS GROUPS**

*Author:* CHENG-JEN HUANG, TUNGSHAI UNIVERSITY

EA = Empirical Archival

*Co-Author:* JUN SHAO, SHANGHAI LIXIN UNIVERSITY OF ACCOUNTING AND FINANCE

WAI FONG BOH, Nanyang Technological University  
ANNE WU, National Chengchi University

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**EXPLORING COST ASYMMETRIC BEHAVIOUR WITHIN THE CONTEXT OF EUROPEAN NON LISTED FIRMS**

*Author:* ORESTES VLISMAS, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS EA = Empirical Archival  
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Vasilios-Christos Naoum, Athens University of Economics and Business  
Panagiotis Selekos, University of Piraeus

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**MANAGEMENT CONTROL PRACTICES AND PERFORMANCE OF SMALL AND MEDIUM ENTERPRISES: A STUDY OF BEYOND BUDGETING IMPLEMENTATION**

*Author:* CRISTIANA PARISI, COPENHAGEN BUSINESS SCHOOL CF = Case/Field Study  
*Co-Author:*

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**INTERNATIONALIZATION STRATEGY AND MANAGEMENT ACCOUNTING AND CONTROL SYSTEMS – A COMPARATIVE STUDY OF SMES**

*Author:* ANA FILIPA ROQUE, UNIVERSITY OF BEIRA INTERIOR CF = Case/Field Study  
*Co-Author:* MARIA DO CEÚ ALVES, UNIVERSITY OF BEIRA INTERIOR  
MÁRIO RAPOSO, UNIVERSITY OF BEIRA INTERIOR

**SESSION: MARF07** Day and Time: Wednesday 29th May • 16:15-17:45

MARF07 Chair: AZIZA LAGUECIR Room: T13

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**HOW ECONOMIC CRISIS AFFECTS THE ADOPTION OF MANAGEMENT ACCOUNTING INNOVATIONS?**

*Author:* ODYSSEAS PAVLATOS, UNIVERSITY OF MACEDONIA SU = Survey  
*Co-Author:*

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**MACHINE LEARNING AND BIG DATA - A MANAGEMENT ACCOUNTANT'S DREAM OR NIGHTMARE?**

*Author:* ROY-IVAR ANDREASSEN, NTNU CF = Case/Field Study  
*Co-Author:*

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**HISTORY OF AN UNSUCCESSFUL PERFORMANCE MEASUREMENT INNOVATION: SURPLUS ACCOUNTS IN FRANCE (1966 – C.1990)**

*Author:* YVES LEVANT, LILLE UNIVERSITY AND SKEMA BUSINESS SCHOOL EA = Empirical Archival  
*Co-Author:*

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**INSTITUTIONALIZING DIGITAL ERA STRATEGIES AND ACCOUNTING IN A COOPERATIVE BANK: THE FOUR REALMS OF ACCOUNTING CHANGE**

*Author:* ANTTI RAUTIAINEN, UNIVERSITY OF JYVASKYLA CF = Case/Field Study  
*Co-Author:* Tommi Auvinen, University of Jyväskylä  
Pasi Sajasalo, University of Jyväskylä  
Marko Jarvenpaa, University of Vaasa  
Robert Scapens, Alliance Manchester Business School

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**DO HOSTAGE ARRANGEMENTS INFLUENCE MONITORING MECHANISMS AND RELATIONAL MECHANISMS IN ALLIANCES?**

*Author:* WEI ZENG, THE AUSTRALIAN NATIONAL UNIVERSITY SU = Survey  
*Co-Author:*

**SESSION: MARF08** Day and Time: Friday 31st May • 14:00-15:30

MARF08 Chair: PAOLA MADINI

Room: T13

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**THE EFFECTS OF FRONTLINE EMPLOYEE PARTICIPATION IN STRATEGIC PLANNING ON MANAGERS' BUDGET SLACK CREATION, ALLOCATION, AND EVALUATION: A FIELD EXPERIMENT**

Author: JAMES XEDE, XIAMEN UNIVERSITY

EX = Experimental

Co-Author: Yasheng Chen, Xiamen University

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**RECRUITMENT STRATEGY AND INTRINSIC MOTIVATION**

Author: RAGINEE BARUAH, MAASTRICHT UNIVERSITY

EA = Empirical Archival

Co-Author: Frank Moers, Maastricht University  
Isabella Grabner, WU Vienna

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**TALENT IMPROVEMENTS FOR BREAKING AWAY FROM REFERENCE-DEPENDENCE ON INCENTIVE CONTRACTS**

Author: TOSHIAKI WAKABAYASHI, SOPHIA UNIVERSITY

AM = Analytical/Modelling

Co-Author:

**SESSION: MARF09** Day and Time: Wednesday 29th May • 14:15-15:45

MARF09 Chair: CHRISTIAN OTT

Room: T14

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**ISN'T IT ABOUT TIME WE BEGAN TAKING 'A COGNITIVE TURN' IN ENTERPRISE RISK MANAGEMENT RESEARCH?**

Author: JASON CRAWFORD, DEPARTMENT OF BUSINESS STUDIES, UPPSALA UNIVERSITY, SWEDEN

CDIH = Conceptual Development/Interpretative/Historical

Co-Author:

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**DECISION-MAKING UNDER RISK AND UNCERTAINTY AND NARCISSISM: ANALYSIS IN LIGHT OF PROSPECT AND FUZZY-TRACE THEORIES**

Author: MÁRCIA D'SOUZA, STATE UNIVERSITY OF BAHIA

SU = Survey

Co-Author: Gerlando Augusto Lima, University of Illinois Urbana-Champaign

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**ORGANIZATIONAL DESIGN OF RISK MANAGEMENT**

Author: MARTA MICHAELIS, GEORG-AUGUST-UNIVERSITÄT GÖTTINGEN

AM = Analytical/Modelling

Co-Author: Stefan Dierkes, Goettingen University

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**FRAMING RISK AND PERFORMANCE IN THE MANAGEMENT OF BUYER/SUPPLIER TRANSACTIONS**

Author: ISABEL PEDRAZA ACOSTA, UNIVERSITÉ INTERNATIONALE DE RABAT

CF = Case/Field Study

Co-Author: Jan Mouritsen, copenhagen Business School  
Sof Thrane, copenhagen business school

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**RISK MANAGEMENT IN ACTION. ON THE COMPLICATIONS IN THE INDIVIDUAL ORGANIZATION**

Author: HENK RUITER, RADBOUD UNIVERSITY

CF = Case/Field Study

Co-Author: Koos Wagenveld, Radboud University Nijmegen

**SESSION: MARF10** Day and Time: Wednesday 29th May • 16:15-17:45

MARF10 Chair: JAN CHRISTOPH HENNIG

Room: T14

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**DECISION-MAKING IN A STRATEGIC ACQUISITION: THE INTERPLAY OF PRE-DECISION CONTROL MECHANISMS**

Author: JUHANI VAIVIO, AALTO UNIVERSITY SCHOOL OF BUSINESS

CF = Case/Field Study

Co-Author:

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**GOAL SETTING, MANAGEMENT CONTROL, AND IMPRESSION MANAGEMENT: A CASE STUDY OF ONTARIO HOSPITALS' QUALITY IMPROVEMENT PLANS**

Author: SYLVIA HSU, YORK UNIVERSITY

EA = Empirical Archival

Co-Author:

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**ANTECEDENTS OF PERFORMANCE MEASUREMENT SYSTEMS AND FIRM PERFORMANCE: THE MEDIATION ROLE OF ORGANIZATIONAL LEARNING**

Author: DANIELE ROSSI, UNIVERSITY OF CHIETI AND PESCARA SU = Survey

Co-Author: Francesco De Luca, University G. d'Annunzio of Chieti-Pescara  
Valentina Battista, Cranfield University  
LORENZO LUCIANETTI, PESCARA

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**MANAGEMENT ACCOUNTING AND CONTROL IN FARMS: IMPLICATIONS OF INSTITUTIONAL LOGICS AND COPING APPROACHES OF FARMERS**

Author: ULIANA RUSETSKA, THE SWEDISH UNIVERSITY OF AGRICULTURAL SCIENCES CF = Case/Field Study

Co-Author: Helena Hansson, The Swedish University of Agricultural Sciences

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**EFFECTS OF DISAGGREGATED PERFORMANCE MEASURES AMONG MANAGERS WITH INTERDEPENDENT SELF-CONSTRUAL**

Author: NORIO SAWABE, KYOTO UNIVERSITY CF = Case/Field Study

Co-Author: Masafumi Fujino, Nihon University  
Yan Li, Takushoku University

**SESSION: MARF11** Day and Time: Thursday 30th May • 09:00-10:30

MARF11 Chair: CRISTIANA PARISI

Room: T14

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**STRATEGY AND CAPITAL BUDGETING TECHNIQUES: THE MODERATING ROLE OF ENTREPRENEURIAL STRUCTURE**

Author: ZAHIDA SARWARY, KRISTIANSTAD UNIVERSITY COLLEGE SU = Survey

Co-Author:

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**INDIVIDUAL CHARACTERISTICS AND BUDGET VALUE**

Author: TROND BJORNENAK, NHH NORWEGIAN SCHOOL OF ECONOMICS SU = Survey

Co-Author: Danielius Valuckas, RMIT University

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**BUDGETARY PARTICIPATION, FEEDBACK AND PERFORMANCE UNDER THE CLINICAL MANAGERS' PERCEPTION**

Author: CARLOS BONACIM, UNIVERSITY OF SAO PAULO - FEA-RP SU = Survey

Co-Author: GISELE CRISTINA SANTOS, UNIVERSITY OF SAO PAULO

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**ACCOUNTING FOR THE BUSINESS CYCLE IN HEALTHCARE BUDGETING USING A MULTIVARIATE TIME SERIES APPROACH: EVIDENCE FROM IRELAND.**

Author: RUTH GIBBS, UNIVERSITY COLLEGE CORK EA = Empirical Archival

Co-Author: Michelle Carr, University College Cork  
Don Walshe, University College Cork  
Mark Mulcahy, University College Cork  
Valerie Walshe, Health Service Executive

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**THE INTERRELATION OF COMPETING LOGICS AND BUDGETING PRACTICE**

Author: NHUNG HOANG, ESSEC BUSINESS SCHOOL CF = Case/Field Study

Co-Author:

**SESSION: MARF12** Day and Time: Thursday 30th May • 11:00-12:30

MARF12 Chair: JOHANNES SLACIK

Room: T14

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**WHAT IS THE COST OF THE NEXT PIZZA? A MULTIPLE-METHOD APPROACH TO ESTIMATING MARGINAL COST**



Author: KENNETH FJELL, NHH NORWEGIAN SCHOOL OF ECONOMICS CF = Case/Field Study  
Co-Author: TROND BJORNENAK, NHH NORWEGIAN SCHOOL OF ECONOMICS

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**IMPROVING PREDICTIONS OF UPWARD COST ADJUSTMENT AND COST ASYMMETRY AT THE FIRM-YEAR LEVEL**

Author: THOMAS KASPEREIT, UNIVERSITY OF LUXEMBOURG EA = Empirical Archival  
Co-Author: Kerstin Lopatta, Hamburg University

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**MANAGERIALISM THROUGH ACTIVITY-BASED COSTING: THE CASE OF PORTUGUESE NHS**

Author: MARIA MAJOR, NOVA SCHOOL OF BUSINESS AND ECONOMICS - UNIVERSIDADE NOVA DE LISBOA CF = Case/Field Study  
Co-Author: Stewart Clegg, University of Technology Sydney Business School, Sydney, Australia

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**EVALUATING BIAS AND IMPRECISION OF COSTS OBJECTS IN SOPHISTICATED COSTING SYSTEMS**

Author: KAI MERTENS, HAMBURG UNIVERSITY OF TECHNOLOGY AM = Analytical/Modelling  
Co-Author: Matthias Meyer, Hamburg University of Technology

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**WHEN LESS IS MORE – A SIMULATION STUDY OF SERVICE COST ALLOCATION METHODS**

Author: MATTHIAS MEYER, HAMBURG UNIVERSITY OF TECHNOLOGY AM = Analytical/Modelling  
Co-Author: Sina Völtzer, Hamburg University of Technology  
Rüdiger Waldkirch, South Westphalia University of Applied Sciences

**SESSION: MARF13** Day and Time: Thursday 30th May • 14:00-15:30

MARF13 Chair: NINA SCHWAIGER Room: T14

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**THE IMPACT OF MONETARY INCENTIVES ON CREATIVITY: AN FMRI STUDY**

Author: XIN XU, XIAMEN UNIVERSITY EX = Experimental  
Co-Author: Yasheng Chen, Xiamen University  
Xiaoxia Du, East China Normal University  
Hui Zhang, East China Normal University

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**THE DARK SIDE OF CLAWBACKS: CLAWBACK PROVISIONS AND A FIRM'S STRATEGIC REPERTOIRE**

Author: SEBASTIAN FIRK, UNIVERSITY OF GOETTINGEN EA = Empirical Archival  
Co-Author: Max Holst, University of Goettingen  
Michael Wolff, University of Goettingen

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**THE EFFECTS OF TRANSPARENCY-INDUCED NON-FINANCIAL INCENTIVES ON PERFORMANCE IN A COMPLEX WORKING ENVIRONMENT**

Author: DANIEL SCHAUPP, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT EA = Empirical Archival  
Co-Author: Oliver Unger, JMU Wuerzburg  
Martin Holderried, Hohenheim University

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**CONFORMITY PRESSURE AND COMPENSATION CONTRACTS**

Author: YUTARO MURAKAMI, KEIO UNIVERSITY AM = Analytical/Modelling  
Co-Author: Taichi Kimura, Keio University

**SESSION: MAISPS01** Day and Time: Thursday 30th May • 09:00-10:30

MAISPS01 Chair: DANIEL SCHAUPP Room: P2

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**AUDIT OVERSIGHT, MANIPULATION INCENTIVES AND COST OF CAPITAL**

Author: KRISTINA BERGER, UNIVERSITY OF GRAZ AM = Analytical/Modelling

Co-Author:

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**COST STICKINESS AS A CONSEQUENCE OF CAPITAL MARKET SIGNALING**

Author: *EFRAT SHUST, OPEN UNIVERSITY OF ISRAEL* AM = Analytical/Modelling

Co-Author: *Eti Einhorn, Tel Aviv University*

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**SESSION: PSNPPS01** Day and Time: Friday 31th May • 09:00-10:30

PSNPPS01 Chair: *SANDRA COHEN*

Room: **T4**

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**MANAGEMENT ACCOUNTING PRACTICES INSERTION IN OPERATIONAL PRACTICES IN PUBLIC HOSPITAL: THE ROLE OF ACTORS' PRACTICAL INTELLIGIBILITY**

Author: *SAMIR EL BAZ, PARIS I SORBONNE UNIVERSITY /  
IAE GRADUATE MANAGEMENT SCHOOL* CDIH = Conceptual  
Development/Interpretative/Historical

Co-Author: *GAUTIER Frédéric, PARIS I Sorbonne University /  
Graduate management school*

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**THE USE OF PERFORMANCE INFORMATION IN THE FRAMEWORK OF MERGERS OF LOCAL GOVERNMENTS**

Author: *TOOMAS HALDMA, TARTU UNIVERSITY*

CF = Case/Field Study

Co-Author: *KARINA KENK, UNIVERSITY OF TARTU*

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**SESSION: PSNPPS02** Day and Time: Friday 31th May • 11:00-12:30

PSNPPS02 Chair: *TOOMAS HALDMA*

Room: **T4**

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**PRIVATE MANAGEMENT AND GOVERNANCE STYLES IN A JAPANESE PUBLIC HOSPITAL: A STORY FROM WEST MEETS EAST**

Author: *YUJI MORI, UNIVERSITY OF SHIZUOKA*

CF = Case/Field Study

Co-Author: *SHAHZAD UDDIN, UNIVERSITY OF ESSEX  
Khandakar Shahadat, University of Hull*

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**IMPLEMENTATION OF IPSAS IN EUROPE. LOCAL REACTIONS TO GLOBAL ACCOUNTING STANDARDS AS A CHALLENGE FOR COMPARABILITY**

Author: *GIUSEPPE GROSSI, KRISTIANSTAD UNIVERSITY*

CF = Case/Field Study

Co-Author: *Tobias Polzer, Essex University  
Christoph Reichard, Potsdam University*

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**NEGATIVE EFFECTS OF THE ADOPTION OF ACCRUAL ACCOUNTING IN THE PUBLIC SECTOR: A SYSTEMATIC LITERATURE REVIEW AND FUTURE PROSPECTS**

Author: *ELISA BONOLLO, UNIVERSITY OF GENOA*

CDIH = Conceptual  
Development/Interpretative/Historical

Co-Author:

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**SESSION: PSNPPS03** Day and Time: Friday 31th May • 14:00-15:30

PSNPPS03 Chair: *TORBJORN TAGESSON*

Room: **T4**

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**PARTISAN AND ELECTORAL CYCLES IN PRIVATISATION**

Author: *BEATRIZ CUADRADO-BALLESTEROS, UNIVERSITY  
OF SALAMANCA* EA = Empirical Archival

Co-Author: *NOEMI PEÑA-MIGUEL, UNIVERSITY OF THE  
BASQUE COUNTRY*

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**NON-COERCIVE ISOMORPHISM AND HARMONIZATION OF ACCOUNTING PRACTICE – THE CASE OF MANDATORY DISCLOSURE COMPLIANCE IN SWEDISH MUNICIPALITIES**

Author: *PIERRE DONATELLA, THE UNIVERSITY OF  
GOTHENBURG*

EA = Empirical Archival

Co-Author:

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**SESSION: PSNPPS04** Day and Time: Wednesday 29th May • 16:15-17:45

PSNPPS04 Chair: *CHONG WANG*

Room: **T6**

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**THE ACCOUNTABILITY OF ADVOCACY NGOS: INSIGHTS FROM THE ONLINE COMMUNITY OF PRACTICE**

Author: *GALINA GONCHARENKO, UNIVERSITY OF SUSSEX* CF = Case/Field Study

Co-Author:

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**THE POPULAR FINANCIAL REPORTING BETWEEN THEORY AND EVIDENCE**

Author: SILVANA SECINARO, UNIVERSITY OF TURIN EA = Empirical Archival

Co-Author: Paolo Biancone, University of Turin  
Valerio Brescia, University of Turin  
Daniel Iannaci, University of Turin

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**TACKLING FRAUD IN THE CHARITY SECTOR: A STAKEHOLDER PERSPECTIVE**

Author: SAFFET ARAS UYGUR, ROYAL HOLLOWAY CDIH = Conceptual  
UNIVERSITY OF LONDON Development/Interpretative/Historical

Co-Author: Christopher Napier, Royal Holloway University of  
London

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**SESSION: PSNPPS05** Day and Time: Wednesday 29th May • 14:15-15:45

PSNPPS05 Chair: TIEMEI (SARAH) LI

Room: T6

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**SOCIAL IMPACT MEASUREMENT BASED ON REPEATED FIELD EXPERIMENTS: THE CASE OF A SOCIAL ENTREPRENEURSHIP TRAINING PROGRAM**

Author: FLORIAN HOOS, HEC SCHOOL OF MANAGEMENT EX = Experimental

Co-Author: Thomas Astebro, HEC Paris

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**PERFORMANCE METRICS AND ACCOUNTING TECHNOLOGIES: A STUDY OF CLINICAL ENGAGEMENT IN THE NATIONAL HEALTH SERVICE**

Author: CHRISTOS BEGKOS, THE UNIVERSITY OF CF = Case/Field Study  
MANCHESTER

Co-Author:

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**SESSION: PSNPPSD01** Day and Time: Thursday 30th May • 11:00-12:30

PSNPPSD01 Chair: TOBIAS POLZER

Room: P2

---

**THE GOVERNANCE OF UK NATIONAL MUSEUMS AND GALLERIES AT ARM'S LENGTH: CONTROL MECHANISMS AND IMPLICATIONS**

Discussant: GIUSEPPE GROSSI

Author: AMINAH ABDULLAH, ROEHAMPTON UNIVERSITY CF = Case/Field Study

Co-Author: Iqbal Khadaroo, University of Sussex Business School

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**NEW GOVERNANCE AND REGULATION OF CHARITY REPORTING: EXPLORING REGULATORY DIALECTICS**

Discussant: ISTEMI DEMIRAG

Author: CAROLYN CORDERY, ASTON UNIVERSITY / ASTON CF = Case/Field Study  
BUSINESS SCHOOL

Co-Author: Danielle McConville, Queens University Belfast

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**SESSION: PSNPPSD02** Day and Time: Thursday 30th May • 14:00-15:30

PSNPPSD02 Chair: SUE NEWBERRY

Room: P2

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**INTRA-PROFESSIONAL CONFLICT AND INTER-PROFESSIONAL CO-OPERATION: HOSPITAL ACCOUNTING AND CLINICAL MEDICINE IN THE BRITISH NATIONAL HEALTH SERVICE**

Discussant: KIRSI-MARI KALLIO

Author: FLORIAN GEBREITER, ASTON UNIVERSITY / ASTON CDIH = Conceptual  
BUSINESS SCHOOL Development/Interpretative/Historical

Co-Author:

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**ECONOMIC EFFECTS OF IMPACT INVESTING: THE ANALYSIS OF PROGRAM-RELATED INVESTMENTS BY PRIVATE FOUNDATION**

Discussant: JANET LEE

Author: TIEMEI (SARAH) LI, UNIVERSITY OF OTTAWA EA = Empirical Archival

Co-Author: Qiu Chen, University of Ottawa  
Shujun Ding, University of Ottawa

**SESSION: PSNPPSD03** Day and Time: Thursday 30th May • 16:00-17:30

PSNPPSD03 *Chair:* GIUSEPPE GROSSI

*Room:* P2

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**THE IMPACT OF UNCERTAINTY, RISK AND MANAGERIAL TASKS ON THE IMPORTANCE OF RISK MANAGEMENT PRACTICES IN THE PUBLIC SECTOR**

*Discussant:* SANDRA COHEN

*Author:* JANET LEE, THE AUSTRALIAN NATIONAL UNIVERSITY

SU = Survey

*Co-Author:* Ralph Kober, Monash University  
Juliana Ng, The Australian National University

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**RESOURCE DEPENDENCY PRESSURES ON CHARITY ACCOUNTING NUMBERS: EVIDENCE FROM LARGE UK CHARITIES**

*Discussant:* MARGARET GREENWOOD

*Author:* FAROOQ MAHMOOD, KINGSTON UNIVERSITY

SU = Survey

*Co-Author:* SALMA IBRAHIM, KINGSTON UNIVERSITY /  
KINGSTON BUSINESS SCHOOL  
Tim Harries, Kingston University

**SESSION: PSNPPSD04** Day and Time: Friday 31st May • 09:00-10:30

PSNPPSD04 *Chair:* CAROLYN CORDERY

*Room:* P2

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**ACCOUNTING VALUATIONS, CLASH OF ORDERS OF WORTH AND ARRANGEMENT : CASE OF FRENCH PUBLIC HOSPITALS**

*Discussant:* TORBJORN TAGESSON

*Author:* AGATHE MORINI?RE, MONTPELLIER 1  
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CF = Case/Field Study

*Co-Author:* Irène Georgescu, Montpellier 1  
UNIVERSITY/MONTPELLIER UNIVERSITY SCHOOL  
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**POLICY CONFLICT AND AMBIGUITY: THE ROLES OF ACCOUNTING IN REFORM OF NEW ZEALAND'S NATURAL DISASTER FUND**

*Discussant:* TOBIAS POLZER

*Author:* SUE NEWBERRY, THE UNIVERSITY OF SYDNEY

CF = Case/Field Study

*Co-Author:*

**SESSION: PSNPRF01** Day and Time: Friday 31st May • 14:00-15:30

PSNPRF01 *Chair:* DENNY ANDRIANA

*Room:* T14

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**DOES PUBLIC SECTOR ACCOUNTING AFFECT GOVERNMENTAL EFFICIENCY? A TWO-STAGE APPROACH**

*Author:* MARCO BISOGNO, UNIVERSITY OF SALERNO

EA = Empirical Archival

*Co-Author:* BEATRIZ CUADRADO-BALLESTEROS, UNIVERSITY  
OF SALAMANCA  
Giovanni Vaia, University of Venice

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**EARNINGS MANAGEMENT AND FINANCIAL SUSTAINABILITY IN GREEK MUNICIPALITIES**

*Author:* SANDRA COHEN, ATHENS UNIVERSITY OF  
ECONOMICS AND BUSINESS

EA = Empirical Archival

*Co-Author:* Ioanna Malkogianni, Athens University of Economics and  
Business

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**DOES ACCOUNTING INFORMATION CONTRIBUTE TO BETTER UNDERSTANDING OF PUBLIC ASSETS MANAGEMENT? THE CASE OF LOCAL GOVERNMENT INFRASTRUCTURAL ASSETS**

*Author:* DIMU EHALAIYE, MASSEY UNIVERSITY

EA = Empirical Archival

*Co-Author:* NIVES BOTICA REDMAYNE, Massey University,  
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**SESSION: PSNPRF02** Day and Time: Friday 31th May • 09:00-10:30

PSNPRF02 Chair: GALINA GONCHARENKO

Room: T14

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**WHAT DOES IT TAKE TO UNDERSTAND PHILANTHROPY? A LONGITUDINAL ANALYSIS**

Author: GIACOMO BOESSO, UNIVERSITY OF PADOVA

SU = Survey

Co-Author: Fabrizio Cerbioni, University of Padova  
Andrea Menini, University of Padova  
GIULIA REDIGOLO, ESADE BUSINESS SCHOOL

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**TOWARDS AN UNDERSTANDING OF STRATEGIC CONTROL AT A DISTANCE IN PUBLIC SERVICE DELIVERY**

Author: ISTEMI DEMIRAG, TALLINN UNIVERSITY OF TECHNOLOGY

CF = Case/Field Study

Co-Author:

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**GENDER AND INTERNAL CONTROL SYSTEMS IN LOCAL GOVERNMENTS**

Author: MARIA DEL ROCIO MORENO ENGUIX, MURCIA UNIVERSITY

EA = Empirical Archival

Co-Author: Ester Gras Gil, University of Murcia  
Joaquín Hernández Fernández, University of Murcia

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**ARE HEIS' INTELLECTUAL CAPITAL DISCLOSURES CONSISTENT WITH THE INTEGRATED REPORTING TREND?**

Author: GIANLUCA ZANELATO, BABES-BOLYAI UNIVERSITY

EA = Empirical Archival

Co-Author: ADRIANA TIRON TUDOR, BABES-BOLYAI UNIVERSITY  
Tudor Oprisor, Babes-Bolyai University

**SESSION: SEEPS01** Day and Time: Thursday 30th May • 09:00-10:30

SEEPS01 Chair: MARIA BALATBAT

Room: T6

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**GRI ADOPTION AND ASSURANCE: LOOKING FOR LEGITIMACY OR HIGHER QUALITY CSR REPORTS?**

Author: ROBERTO DI PIETRA, UNIVERSITY OF SIENA

EA = Empirical Archival

Co-Author: Maria del Mar Miras Rodrigues, University of Seville  
Bernabé Escobar Perez, University of Seville

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**IS QUALITY VALUE RELEVANT? IMPACT OF DISCLOSURE AND ASSURANCE QUALITY OF CORPORATE SUSTAINABILITY REPORTS ON CAPITAL CONSTRAINTS**

Author: NAZIM HUSSAIN, UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS

EA = Empirical Archival

Co-Author: Isabel García-Sánchez, IME (Multidisciplinary Institute for Enterprise) Universidad de Salamanca  
JENNIFER MARTINEZ FERRERO, UNIVERSITY OF SALAMANCA  
EMILIANO RUIZ BARBADILLO, UNIVERSITY OF CÁDIZ

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**THE ROLE OF ENVIRONMENTAL MANAGEMENT ACCOUNTING FOR ENERGY MANAGEMENT AND CONTROL IN AN AGRICULTURAL SETTING**

Author: HANNAH PHAM, UNIVERSITY OF TECHNOLOGY SYDNEY

CF = Case/Field Study

Co-Author: Paul Brown, University of Technology Sydney  
Stephen Soco, University of Technology Sydney

**SESSION: SEEPS02** Day and Time: Thursday 30th May • 11:00-12:30

SEEPS02 Chair: PETER BEUSCH

Room: T6

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**CARBON ASSET RISK DISCLOSURES: DETERMINANTS AND FIRM-VALUE EFFECTS**

Author: WALID BEN AMAR, UNIVERSITY OF OTTAWA

EA = Empirical Archival

Co-Author: Michael Dobler, Technische Universität Dresden  
YANG LIU, HENLEY BUSINESS SCHOOL AT THE  
UNIVERSITY OF READING

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**ENVIRONMENTAL ACCOUNTABILITY VIA SOCIAL NETWORKS: INSIGHTS FROM ITALIAN LOCAL GOVERNMENTS**

Author: DAVIDE GIACOMINI, UNIVERSITY OF BRESCIA EX = Experimental  
Co-Author: LAURA ROCCA, UNIVERSITY OF BRESCIA  
Paola Zola, University of Brescia

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**THE NEW STRATEGY OF NON FINANCIAL INFORMATION DISCLOSURE FOLLOWED BY SPANISH LISTED COMPANIES**

Author: LAURA SIERRA GARCÍA, UNIVERSITY PABLO DE OLAVIDE, SEVILLE EA = Empirical Archival  
Co-Author: Maria Garcia Benau, University of Valencia  
HELENA MARIA BOLLAS-ARAYA, ESIC Business & Marketing School

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**SESSION: SEEPS03** Day and Time: Thursday 30th May • 14:00-15:30

SEEPS03 Chair: MADALINA DUMITRU Room: T6

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**DO RATING AGENCIES CONSIDER THE LOCATION OF THE FIRM IN THEIR RATINGS? EVIDENCE FROM SOCIAL CAPITAL**

Author: C.S. AGNES CHENG, THE HONG KONG POLYTECHNIC UNIVERSITY EA = Empirical Archival  
Co-Author: John Eshleman, Michigan Technological University  
Ning Zhang, Queens University  
Sha Zhao, Oakland University

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**INTEGRATED REPORTING AND INFORMATION ASYMMETRY – EXPLORING DISCLOSURE QUANTITY, QUALITY AND CONNECTIVITY OF THE CAPITALS OF FORBES GLOBAL 2000 FIRMS**

Author: STEPHAN FUHRMANN, DRESDEN UNIVERSITY OF TECHNOLOGY EA = Empirical Archival  
Co-Author: Michael Grassmann, TU Dresden Chair of Business Management, esp Management Accounting and Control  
Thomas W. Guenther, Technische Universität Dresden

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**SESSION: SEEPS05** Day and Time: Friday 31st May • 09:00-10:30

SEEPS05 Chair: CHRISTOPH HOERNER Room: T6

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**THE IMPACT OF ORGANISATIONAL CULTURE ON WHISTLEBLOWING DECISIONS**

Author: MOEEN CHEEMA, MACQUARIE UNIVERSITY SU = Survey  
Co-Author: Rahat Munir, Macquarie University  
Sophia Su, Macquarie University

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**GUILTY PLEASURES: AN INVESTIGATION OF TAXPAYERS' WHISTLEBLOWING DECISIONS**

Author: JONATHAN FARRAR, RYERSON UNIVERSITY EX = Experimental  
Co-Author: Cass Hausserman, Portland State University  
Thomas Farrar, Cape Peninsula University of Technology  
Morina Rennie, University of Regina

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**GREASING DIRTY MACHINES: EVIDENCE OF POLLUTION-DRIVEN BRIBERY IN CHINA**

Author: YANLEI ZHANG, COPENHAGEN BUSINESS SCHOOL EA = Empirical Archival  
Co-Author:

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**SESSION: SEEPS06** Day and Time: Friday 31st May • 11:00-12:30

SEEPS06 Chair: TIM KASIM Room: T6

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**DOES CORPORATE SOCIAL RESPONSIBILITY AFFECT STRIKE RISK? EVIDENCE FROM UNION ELECTIONS**

*Author:*      *XIANGLONG CHEN, THE UNIVERSITY OF MANCHESTER*      EA = Empirical Archival  
*Co-Author:*   *Edward Lee, Alliance Manchester Business School*  
                    *KONSTANTINOS STATHOPOULOS, UNIVERSITY OF MANCHESTER*

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**ORGANIZED LABOR AND CORPORATE PHILANTHROPIC GIVING - KOREAN EVIDENCE --**

*Author:*      *HONGMIN CHUN, CHUNGBUK NATIONAL UNIVERSITY*      EA = Empirical Archival  
*Co-Author:*   *Hakjoon Song, California State University Dominguez Hills*  
                    *Jennifer Brodmann, California State University*  
                    *Youngwook Song, Chungbuk National University*

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**CORPORATE RESPONSIBILITY (CR) & CORPORATE MISBEHAVIOR: ARE CR REPORTING FIRMS INDEED RESPONSIBLE?**

*Author:*      *CHRISTINE REITMAIER, UNIVERSITY OF AUGSBURG*      EA = Empirical Archival  
*Co-Author:*   *Wolfgang Schultze, University of Augsburg*  
                    *Julia Hagelschuer, University of Augsburg*

**SESSION: SEEPS07** Day and Time: Friday 31st May • 14:00-15:30

SEEPS07      *Chair:* MARIA SPEZIALE      *Room:* T6

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**HOW DO STRESSORS INFLUENCE ACCOUNTANTS' PERFORMANCE? META-ANALYSES AND PATH ANALYSES**

*Author:*      *ADRIEN BONACHE, DIJON BOURGOGNE UNIVERSITY / IAE MANAGEMENT SCHOOL*      EA = Empirical Archival  
*Co-Author:*

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**EXPLORING THE ASSOCIATION BETWEEN FINANCIAL AND NONFINANCIAL CARBON-RELATED INCENTIVES AND CARBON PERFORMANCE**

*Author:*      *JAN ENDRIKAT, UNIVERSITY OF HOHENHEIM*      EA = Empirical Archival  
*Co-Author:*   *CHRISTIAN OTT, EM STRASBOURG BUSINESS SCHOOL*

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**CORPORATE WATER MANAGEMENT SYSTEMS AND SELF-DISCIPLINING INCENTIVES**

*Author:*      *QINGLIANG TANG, WESTERN SYDNEY UNIVERSITY*      EA = Empirical Archival  
*Co-Author:*   *LINHAN ZHANG, NANJING AUDIT UNIVERSITY*

**SESSION: SEEPSD01** Day and Time: Thursday 30th May • 09:00-10:30

SEEPSD01      *Chair:* JASON CHEN      *Room:* P1

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**CREATING A SENSE OF COMFORT: THE ROLE OF CARBON ACCOUNTING IN RATIONALISING CLIMATE CHANGE**

*Discussant:*   *MATIAS LAINE*  
*Author:*      *TIM KASIM, UNIVERSITY OF BRISTOL*      CF = Case/Field Study  
*Co-Author:*   *Richard Barker, University of Oxford*

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**SOCIAL MOVEMENTS AND ONTOLOGICAL POLITICS: ENACTING FARMED ANIMALS**

*Discussant:*   *TIM KASIM*  
*Author:*      *MATIAS LAINE, TAMPERE UNIVERSITY*      CF = Case/Field Study  
*Co-Author:*   *Eija Vinnari, Tampere University*

**SESSION: SEEPSD02** Day and Time: Thursday 30th May • 11:00-12:30

SEEPSD02      *Chair:* JAN ENDRIKAT      *Room:* P1

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**SUSTAINABLE-MANAGEMENT CONTROL SYSTEMS AS A PACKAGE OF CONTROL TO MANAGE CONFLICTING LOGICS**

*Discussant:*   *KATHERINE CHRIST*  
*Author:*      *MAXENCE POSTAIRE, TOULOUSE I UNIVERSITY OF SOCIAL SCIENCES*      CF = Case/Field Study

Co-Author: Simon Alcouffe, Toulouse Business School  
Marie Boitier, Toulouse Business School

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**NON-ACCOUNTANTS AND ACCOUNTING: A NEW PRAGMATIST PERSPECTIVE ON THE EMANCIPATORY MOBILIZATION OF ACCOUNTING BY SUSTAINABILITY MANAGERS**

Discussant: OANA APOSTOL

Author: MICHELLE RODRIGUE, LAVAL UNIVERSITY CF = Case/Field Study

Co-Author: Claire-France Picard, Université Laval

**SESSION: SEEPSD03** Day and Time: Friday 31st May • 14:00-15:30

SEEPSD03 Chair: GAIA MELLONI

Room: P1

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**MODERN SLAVERY DISCLOSURES AND INSTITUTIONAL THEORY: DIFFERENTIATING MOTIVATIONS OF UK AND AUSTRALIAN LISTED MINING COMPANIES?**

Discussant: LAURA GIRELLA

Author: KATHERINE CHRIST, UNIVERSITY OF SOUTH AUSTRALIA CDIH = Conceptual Development/Interpretative/Historical

Co-Author: Roger Burritt, Australian National University  
Heather Prider, University of South Australia

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**THE NEW REGULATORY ADEQUACY OF MANDATORY NON-FINANCIAL DISCLOSURE IN ITALY: THE LEVEL OF COMPLIANCE AND ITS DETERMINANTS**

Discussant: STEFAN SCHAPER

Author: SIMONA FIANDRINO, DEPARTMENT OF MANAGEMENT, UNIVERSITY OF TURIN EA = Empirical Archival

Co-Author: Fabio Rizzato, Department of Management, University of Turin  
Donatella Busso, Department of Management, University of Turin  
Alain Devalle, Department of Management, University of Turin

**SESSION: SEEPSD04** Day and Time: Wednesday 29th May • 14:15-15:45

SEEPSD04 Chair: JOYCE VAN DER LAAN SMITH

Room: P2

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**ENABLING LEVERS OF CONTROL (LOC) PRACTICES FOR SUSTAINABILITY**

Discussant: MICHELLE RODRIGUE

Author: PETER BEUSCH, THE UNIVERSITY OF GOTHENBURG CF = Case/Field Study

Co-Author: Elisabeth Frisk, Gothenburg University  
William Dilla, Iowa State University  
Rosén Magnus, Gothenburg University

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**SUSTAINABILITY MANAGEMENT CONTROL SYSTEMS: CONFIGURATIONS, USE, AND ORIENTATION**

Discussant: FABRIZIO GRANA'

Author: JOSEFINE RASMUSSEN, LINKÖPING UNIVERSITY CF = Case/Field Study

Co-Author:

**SESSION: SEEPSD05** Day and Time: Thursday 30th May • 14:00-15:30

SEEPSD05 Chair: MICHELLE RODRIGUE

Room: T15

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**CURRENT TRENDS IN NON-FINANCIAL REPORTING ASSURANCE PRACTICES**

Discussant: MARIA BALATBAT

Author: KHOLOD ALSAHLI, UNIVERSITY OF EAST ANGLIA EA = Empirical Archival

Co-Author: Ricardo Malagueño, University of East Anglia  
Peter Russell, University of East Anglia

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**INTERNATIONALIZATION AND CSR REPORTING: EVIDENCE FROM U.S. COMPANIES AND THEIR POLISH SUBSIDIARIES**

Discussant: IRENE HERREMANS



*Author:* JOANNA KRASODOMSKA, CRACOW UNIVERSITY OF ECONOMICS EA = Empirical Archival

*Co-Author:* PAULETTE RATLIFF-MILLER, Grand Valley State University  
JUSTYNA DYDUCH, AGH UNIVERSITY OF SCIENCE AND TECHNOLOGY

**SESSION: SEERF01** Day and Time: Friday 31th May • 11:00-12:30

SEERF01 *Chair:* ANAS MOHAMED EL MESSOUSSI *Room:* T14

**HOW DOES THE DOMINANT STAKEHOLDER STRATEGICALLY MANAGE AN INNOVATIVE TAX POLICY? EVIDENCE FROM THE LONDON CONGESTION CHARGE**

*Author:* JASON CHEN, IDAHO STATE UNIVERSITY CF = Case/Field Study

*Co-Author:* Robin Roberts, University of Central Florida

**THE ASSOCIATION BETWEEN CORPORATE TAX AVOIDANCE AND CONSISTENCY OF CORPORATE SOCIAL RESPONSIBILITY**

*Author:* JONG-SEO CHOI, PUSAN NATIONAL UNIVERSITY EA = Empirical Archival

*Co-Author:* Jeong-Mo Kim, Pusan National University

**IT'S OKAY AS LONG AS YOU MAKE A PROFIT: SUPERIORS MANAGERS' WILLINGNESS TO PUNISH SUBORDINATES' UNETHICAL BEHAVIOR DEPENDS UPON THE SUBORDINATES' FINANCIAL PERFORMANCE**

*Author:* MIRIAM MASKE, MUNICH UNIVERSITY OF THE FEDERAL ARMED FORCES EX = Experimental

*Co-Author:* Matthias Sohn, Zeppelin University Friedrichshafen  
BERNHARD HIRSCH, MUNICH UNIVERSITY OF THE FEDERAL ARMED FORCES

**MAKING SENSE OF SUSTAINABILITY: INTERNAL CONTRADICTIONS AND OBSTACLES TO FULL INTEGRATION**

*Author:* LAURA BROCCARDO, UNIVERSITY OF TURIN CF = Case/Field Study

*Co-Author:* DANIELA ARGENTO, KRISTIANSTAD UNIVERSITY  
Elisa Truant, University of Turin

**SESSION: SEERF02** Day and Time: Thursday 30th May • 16:00-17:30

SEERF02 *Chair:* JONATHAN FARRAR *Room:* T14

**THE IMPACT OF INTEGRATED REPORTING ON THE PERFORMANCE OF ENTITIES**

*Author:* MADALINA DUMITRU, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES EA = Empirical Archival

*Co-Author:* Cristina Circa, West University of Timișoara  
Alina Carmen Almășan, West University of Timișoara  
Valentin Florentin Dumitru, The Bucharest University of Economic Studies, Romania

**IS THERE A THEORY OF THE FIRM FOR NON-FINANCIAL REPORTING? THE CASE OF INTEGRATED REPORTING**

*Author:* LAURA GIRELLA, INTERNATIONAL INTEGRATED REPORTING COUNCIL (IIRC) CDI = Conceptual Development/Interpretative/Historical

*Co-Author:* Mario Abela, Queen Mary University of London  
Giuseppe Marzo, University of Ferrara

**THEORETICAL PERSPECTIVES ON PURPOSES AND USERS OF INTEGRATED REPORTING: A LITERATURE REVIEW**

*Author:* MARIA SPEZIALE, SHEFFIELD UNIVERSITY MANAGEMENT SCHOOL CDI = Conceptual Development/Interpretative/Historical

*Co-Author:*

**FACTORS INFLUENCING THE ASSURANCE OF INTEGRATED REPORTS: AN INTERNATIONAL EVIDENCE**

*Author:* ALI UYAR, LA ROCHELLE BUSINESS SCHOOL EA = Empirical Archival

Co-Author: Merve Kilic, Independent Researcher  
Cemil Kuzey, Murray State University

**SESSION: SEERF03** Day and Time: Wednesday 29th May • 14:15-15:45

SEERF03 Chair: LINA KLOVIENE Room: T15

**SUSTAINABLE DEVELOPMENT GOALS REPORTING: DOES NATIONAL CULTURE MATTER?**

Author: GAIA MELLONI, UNIVERSITY OF EAST ANGLIA EA = Empirical Archival

Co-Author: Efthymia Symitsi, University of Leeds  
Konstantinos Chalvatzis, University of East Anglia

**THE BOUNDARY OF SUSTAINABILITY REPORTING: EVIDENCE FROM THE FTSE100**

Author: SAMANTHA MILES, OXFORD BROOKES UNIVERSITY EA = Empirical Archival

Co-Author: Kate Ringham, Oxford Brookes University

**HOW BANKS COMMUNICATE THEIR SUSTAINABILITY PRACTICES? EVIDENCE FROM CROSS-COUNTRY ANALYSIS**

Author: SOUAD MOUFTY, UNIVERSITY OF HUDDERSFIELD EA = Empirical Archival  
/ BUSINESS SCHOOL

Co-Author: Basil Al-Najjar, University of Huddersfield

**MATERIALITY IN G4-SUSTAINABILITY REPORTS BY ELECTRIC UTILITIES**

Author: JOHANNES SLACIK, JOHANNES KEPLER EA = Empirical Archival  
UNIVERSITY

Co-Author: DOROTHEA GREILING, LINZ JOHANNES KEPLER  
UNIVERSITY

**SESSION: SEERF04** Day and Time: Wednesday 29th May • 16:15-17:45

SEERF04 Chair: ANTONIO NETTI Room: T15

**CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE AND INFORMATION ASYMMETRY: A EUROPEAN PERSPECTIVE**

Author: ASAD KARIM, PARIS DAUPHINE UNIVERSITY EA = Empirical Archival

Co-Author:

**EFFECT OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE ON MARKET LIQUIDITY: INFORMATIONAL MASKING EFFECT OF CSR INFORMATION**

Author: AKIHIRO NODA, SHIGA UNIVERSITY AM = Analytical/Modelling

Co-Author:

**ARE ESG (ENVIRONMENTAL, SOCIAL AND GOVERNANCE) CRITERIA FINANCIALLY RELEVANT OR NOT? AN INNOVATIVE STUDY ON EUROPEAN COMPANIES**

Author: MARCO TALIENTO, UNIVERSITY OF FOGGIA EA = Empirical Archival

Co-Author: Christian Favino, UNIVERSITY OF FOGGIA  
Antonio Netti, UNIVERSITY OF FOGGIA

**DO ANALYST RECOMMENDATIONS REFLECT CORPORATE RESPONSIBILITY DISCLOSURES? EVIDENCE FROM AN EMERGING MARKET**

Author: WAN NORDIN WAN-HUSSIN, UNIVERSITI UTARA EA = Empirical Archival  
MALAYSIA

Co-Author: ameen qasem, Taiz University  
norhani aripin, UNIVERSITI UTARA MALAYSIA

**SESSION: SEERF05** Day and Time: Wednesday 29th May • 16:15-17:45

SEERF05 Chair: MAXENCE POSTAIRE Room: P2

**GREENHOUSE GAS EMISSIONS, CORPORATE ENVIRONMENTAL POLICY AND DISCLOSURE**

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

Co-Author:

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**USING INTER- AND INTRA-ORGANIZATIONAL ARRANGEMENTS TO REDUCE GHG EMISSIONS**

*Author:* IRENE HERREMANS, UNIVERSITY OF CALGARY EA = Empirical Archival

*Co-Author:* Fereshteh Mahmoudian, Simon Fraser University  
Jamal Nazari, Simon Fraser University  
Dongning Yu, Haskayne School of Business, University of  
Calgary  
Jing Lu, University of Guelph

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**THE CURIOUS CASE OF CANADIAN CORPORATE EMISSIONS VALUATION.**

*Author:* CAROL POMARE, MOUNT ALLISON UNIVERSITY EA = Empirical Archival

*Co-Author:* Paul Griffin, University of California, Davis  
DAVID LONT, UNIVERSITY OF OTAGO

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**CORPORATE ENVIRONMENTAL LEGITIMACY, ACCOUNTABILITY AND PROACTIVITY - A FRAMEWORK FOR THE PRACTICE OF CORPORATE ENVIRONMENTAL RESPONSIBILITY (CER) IN CHINA**

*Author:* YAN QIN, UNIVERSITY OF AUCKLAND CDIH = Conceptual  
Development/Interpretative/Historical

*Co-Author:* Julie Harrison, University of Auckland  
Lily Chen, University of Auckland

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**THE ENVIRONMENTAL ACCOUNTING DISCLOSURE STRATEGIES OF FIRMS: AN EXPERIMENTAL STUDY ON INFORMATION' USERS**

*Author:* JULIETTE SENN, MONTPELLIER UNIVERSITY EX = Experimental

*Co-Author:* Isabelle Martinez, TSM Research of University Toulouse  
Capitole ; University Paul Sabatier

**SESSION: SEERF06 Day and Time: Thursday 30th May • 16:00-17:30**

**SEERF06** Chair: YAN QIN

Room: **T15**

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**CSR DISCLOSURE AND DIVIDEND PAY-OUTS**

*Author:* CHARL DE VILLIERS, THE UNIVERSITY OF  
AUCKLAND, AND UNIVERSITY OF PRETORIA EA = Empirical Archival

*Co-Author:* Diandian Ma, The University of Auckland  
Ana Marques, University of East Anglia

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**CORPORATE SOCIAL RESPONSIBILITY REPORTING, OWNERSHIP STRUCTURE AND INTERNAL CONTROL DEFICIENCIES: EVIDENCE FROM CHINA**

*Author:* YI-HUNG LIN, MONASH UNIVERSITY EA = Empirical Archival

*Co-Author:* TING-CHIAO HUANG, MONASH UNIVERSITY

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**WHY DO FIRMS CARE ABOUT CORPORATE SOCIAL RESPONSIBILITY? THE ROLE OF CORPORATE GOVERNANCE AND SHAREHOLDING STRUCTURE**

*Author:* AHMED SARHAN, UNIVERSITY OF HUDDERSFIELD EA = Empirical Archival

*Co-Author:* Basil Al-Najjar, University of Huddersfield

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**CORPORATE SOCIAL RESPONSIBILITY (CSR) DISCLOSURE AND THE CHOICE BETWEEN PUBLIC DEBT AND BANK DEBT**

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

*Co-Author:* Weiqiang TAN, Hong Kong Baptist University  
Albert Tsang, York University  
Wenlan Zhang, Zhongnan University of Economics and  
Law

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**CEO ABILITY, CORPORATE SOCIAL RESPONSIBILITY AND FINANCIAL PERFORMANCE: THE MODERTING ROLE OF THE ENVIRONMENT**

*Author:* ISABEL GARCÍA-SÁNCHEZ, IME EA = Empirical Archival

(MULTIDISCIPLINARY INSTITUTE FOR  
ENTERPRISE) UNIVERSIDAD DE SALAMANCA

Co-Author: JENNIFER MARTINEZ FERRERO, UNIVERSITY OF SALAMANCA  
María Uribe-Bohorquez, Universidad de la Costa,  
Barranquilla (Colombia).

**SESSION: SEERF07** Day and Time: Friday 31th May • 09:00-10:30

SEERF07 Chair: XINNING XIAO

Room: T15

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**STORIES ON ACCOUNTABILITY IN UNIVERSITIES REPORTS**

Author: JUSTYNA FIJALKOWSKA, UNIVERSITY OF SOCIAL SCIENCES IN ŁÓDŹ EA = Empirical Archival

Co-Author: JAN MICHALAK, LODZ UNIVERSITY  
Halina Michalak, LODZ UNIVERSITY, ACCOUNTING DEPARTMENT

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**THE RELATIONSHIP BETWEEN MEDIA COVERAGE AND VOLUNTARY EMPLOYEE REPORTING**

Author: THANDO LOLIWE, UNIVERSITY OF LIMPOPO EA = Empirical Archival

Co-Author:

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**CORPORATE SUSTAINABLE – FINANCIAL PERFORMANCE CAUSALITY THROUGH ESG SCORES: INSIGHTS ON BIDIRECTIONAL RELATIONSHIPS IN ENERGY INDUSTRY**

Author: CAMELIA IULIANA LUNGU, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES EA = Empirical Archival

Co-Author: CORNELIA DASCĂLU, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES  
CHIRĂȚA CARAIANI, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES

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**AN EMPIRICAL ANALYSIS OF HOW FIRM-, COUNTRY- AND ASSURER- FACTORS EXPLAIN THE LEVEL OF SUSTAINABILITY ASSURANCE**

Author: JENNIFER MARTINEZ FERRERO, UNIVERSITY OF SALAMANCA EA = Empirical Archival

Co-Author: EMILIANO RUIZ BARBADILLO, UNIVERSITY OF CÁDIZ  
Isabel María García Sánchez, Universidad de Salamanca

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**EMPLOYEES' REACTIONS TO SUSTAINABILITY IMPLEMENTATION**

Author: OANA APOSTOL, UNIVERSITY OF TURKU CF = Case/Field Study

Co-Author: Marileena Mäkelä, Turku School of Economics  
Höyssä Maria, Turku School of Economics  
Helka Kalliomäki, Turku School of Economics  
Katariina Heikkilä, Turku School of Economics  
Leena Jokinen, Turku School of Economics

**SESSION: TXPS01** Day and Time: Wednesday 29th May • 14:15-15:45

TXPS01 Chair: CINTHIA VALLE RUIZ

Room: T7

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**INSIDER TRADING PROFITABILITY AND CAPITAL GAINS TAXES**

Author: NATHAN GOLDMAN, UNIVERSITY OF TEXAS AT DALLAS EA = Empirical Archival

Co-Author: Naim B. Ozel, The University of Texas at Dallas

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**THE EFFECT OF CAPITAL GAINS TAX POLICY CHANGES ON LONG-TERM INVESTMENTS**

Author: MARTIN JACOB, WHU - OTTO BEISHEIM EA = Empirical Archival

Co-Author: Eric He, Duke University  
Rahul Vashishtha, Duke University  
Mohan Venkatachalam, Duke University

**SESSION: TXPS02** Day and Time: Wednesday 29th May • 16:15-17:45

TXPS02 Chair: ALISSA BRUEHNE

Room: T7

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**CONFORMING TAX AVOIDANCE AND CAPITAL MARKET PRESSURE**

Author: SHARON KATZ, INSEAD

EA = Empirical Archival

Co-Author:

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**TAX ENFORCEMENT (DE)CENTRALIZATION: TAX COMPLIANCE VERSUS COMPETITIVENESS**

Author: JESSE VAN DER GEEST, TILBURG UNIVERSITY

EA = Empirical Archival

Co-Author: Martin Jacob, WHU - Otto Beisheim

---

**DO EMPLOYEES AFFECT FIRMS' TAX PLANNING DECISIONS? EVIDENCE FROM LABOR MOBILITY**

Author: SKRALAN VERGAUWE, EDHEC BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: Thomas Omer, University of Nebraska-Lincoln  
Lars Hass, Lancaster University, Management School

**SESSION: TXPS03** Day and Time: Thursday 30th May • 09:00-10:30

TXPS03 Chair: MARTIN JACOB

Room: T7

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**WHAT SHAPES CORPORATE TAX POLICY?**

Author: ALISSA BRUEHNE, LUDWIG-MAXIMILIAN  
UNIVERSITY OF MUNICH

EA = Empirical Archival

Co-Author: Harm Schuett, Tilburg University  
Martin Jacob, WHU - Otto Beisheim

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**CROSS-BORDER EFFECTS OF A MAJOR TAX REFORM - EVIDENCE FROM THE EUROPEAN STOCK MARKET**

Author: MAX PFLITSCH, UNIVERSITY OF COLOGNE

EA = Empirical Archival

Co-Author: Michael Overesch, University of Cologne

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**THE IMPACT OF MANDATORY AND VOLUNTARY TAX DISCLOSURE ON INVESTOR DISAGREEMENT**

Author: YUCHEN WU, VIENNA UNIVERSITY OF ECONOMICS  
AND BUSINESS

EA = Empirical Archival

Co-Author: Nadia Genest, Vienna University of Economics and  
Business

**SESSION: TXPS04** Day and Time: Thursday 30th May • 11:00-12:30

TXPS04 Chair: KATHLEEN ANDRIES

Room: T7

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**TAX-LOSS SELLING IN MICROCAP FIRMS ON THE CANADIAN TSX VENTURE EXCHANGE**

Author: MONICA AXIAK, UNIVERSITY OF TECHNOLOGY  
SYDNEY

EA = Empirical Archival

Co-Author: ANDREW FERGUSON, UNIVERSITY OF  
TECHNOLOGY SYDNEY  
Sam Sherry, University of Technology Sydney

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**CROSS-CULTURAL EVIDENCE ON TAX DISCLOSURES IN CSR REPORTS – A TEXTUAL ANALYSIS APPROACH**

Author: KERRY INGER, AUBURN UNIVERSITY

EA = Empirical Archival

Co-Author: Inga Hardeck, University of Siegen  
Rebekah Moore, James Madison University  
Johannes Schneider, University of Liechtenstein

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**DO CORPORATE TAXES AFFECT EXECUTIVE COMPENSATION?**

Author: MARIANA SAILER, VIENNA UNIVERSITY OF  
ECONOMICS AND BUSINESS

EA = Empirical Archival

Co-Author: Tobias Bornemann, Vienna University of Economics and  
Business  
Martin Jacob, WHU - Otto Beisheim

**SESSION: TXPS05** Day and Time: Thursday 30th May • 14:00-15:30

TXPS05 Chair: ANNELIES ROGGMAN

Room: T7

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**PRACTITIONERS' JUDGMENT AND TAX DISCLOSURE: A CASE FOR MATERIALITY**

*Author:* NADIA GENEST, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS EX = Experimental

*Co-Author:* Eva Eberhartinger, Vienna University of Economics and Business  
Soojin Lee , IBFD

---

**DOES TAX EXEMPTION OF RETAINED PROFITS PROVIDE INVESTMENT INCENTIVES? – EVIDENCE FROM CROATIA –**

*Author:* PETER SCHMIDT, RIT CROATIA EA = Empirical Archival

*Co-Author:* Rainer Niemann, University of Graz  
Silke Rünger, University of Graz

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**THE RELATION BETWEEN CORPORATE SOCIAL RESPONSIBILITY AND PROFIT SHIFTING OF MULTINATIONAL ENTERPRISES**

*Author:* SINA WILLKOMM, UNIVERSITY OF COLOGNE EA = Empirical Archival

*Co-Author:* Michael Overesch, University of Cologne

**SESSION: TXPSD01** Day and Time: Thursday 30th May • 14:00-15:30

TXPSD01 *Chair:* PANAGIOTIS KARAVITIS *Room:* P1

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**THE EFFECT OF TAXATION ON INTERMEDIATE SUBSIDIARY LOCATION**

*Discussant:* PANAGIOTIS KARAVITIS

*Author:* CLAIRE ESTEBANEZ, UNIVERSITY OF GRAZ EA = Empirical Archival

*Co-Author:* Harald Amberger, Vienna University of Economics and Business  
Silke Rünger, University of Graz

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**TAX INCENTIVE HETEROGENEITY BETWEEN SHAREHOLDERS, VOTING RIGHTS POWER, AND CAPITAL STRUCTURE**

*Discussant:* PANTELIS KAZAKIS

*Author:* PAUL PRONOBIS, ESCP EUROPE BUSINESS SCHOOL PARIS EA = Empirical Archival

*Co-Author:* Michael Babbel, ESCP Europe  
Jochen Hundsdoerfer, Freie University Berlin

**SESSION: TXPSD02** Day and Time: Wednesday 29th May • 16:15-17:45

TXPSD02 *Chair:* PAUL PRONOBIS *Room:* P1

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**NON-GAAP TAX RATE: DO MANAGERS USE IT TO ACHIEVE EARNINGS TARGETS?**

*Discussant:* JOCHEN PIERK

*Author:* PENG-CHIA CHIU, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival

*Co-Author:*

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**TAXATION OF DIVIDENDS AND GOVERNANCE ISSUES OF CORPORATE MINORITY SHAREHOLDERS**

*Discussant:* NATHAN GOLDMAN

*Author:* LISA HILLMANN, UNIVERSITY OF GOETTINGEN EA = Empirical Archival

*Co-Author:*

**SESSION: TXPSD03** Day and Time: Friday 31st May • 09:00-10:30

TXPSD03 *Chair:* ISABELLE VERLEYEN *Room:* P1

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**TAX RISK DISCLOSURE IN ANNUAL REPORTS – EVIDENCE FROM STOXX EUROPE 600 FIRMS**

*Discussant:* CINTHIA VALLE RUIZ

*Author:* MATHIAS DUNKER, UNIVERSITY OF COLOGNE EA = Empirical Archival

*Co-Author:* Michael Overesch, University of Cologne  
Martin Fochmann, University of Cologne

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**THE REVERSE CHARGE MECHANISM AN EFFECTIVE MEASURE AGAINST VAT FRAUD IN THE EU?**

*Discussant:* PAUL PRONOBIS

*Author:* WOJCIECH STILLER, BERLIN SCHOOL OF  
ECONOMICS AND LAW

EA = Empirical Archival

*Co-Author:* Marwin Heinemann, PwC

**SESSION: TXPSD04** Day and Time: Friday 31th May • 11:00-12:30

TXPSD04 *Chair:* WOJCIECH STILLER

*Room:* P1

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**TAX HAVEN LEAKS – DO REPUTATIONAL CONCERNS INFLUENCE THE FIRMS’  
DISCLOSURE AND TAX PLANNING BEHAVIOR?**

*Discussant:* SKRALAN VERGAUWE

*Author:* CHRISTOPH WATRIN, MUENSTER UNIVERSITY

EA = Empirical Archival

*Co-Author:* Fabian Schmal, Muenster University  
KATHARINA SCHULTE SASSE, MUENSTER  
UNIVERSITY

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**TAXES AND ECONOMIC RENTS: THE ROLE OF POLITICAL CONNECTION IN CHINESE  
LISTED PRIVATE FIRMS**

*Discussant:* KATHLEEN ANDRIES

*Author:* FANG ZHANG, HONG KONG BAPTIST UNIVERSITY

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*Co-Author:* Kenny Z. Lin, Lingnan University of Hong Kong  
Zhenyang Shi, The Chinese University of Hong Kong

**SESSION: TXRF01** Day and Time: Friday 31th May • 14:00-15:30

TXRF01 *Chair:* KE LIAO

*Room:* T15

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**CERTIFIED INSIDE DIRECTORS AND TAX PLANNING: INTERNATIONAL EVIDENCE**

*Author:* LYU FAN, DEAKIN UNIVERSITY

EA = Empirical Archival

*Co-Author:* Jeong-Bon Kim, City University of Hong Kong  
Raymond Chan, City University of Hong Kong  
Byron Song, Hong Kong Baptist University

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**THE IMPACT OF BOOK-TAX CONFORMITY ON REPORTING AND INVESTMENT BEHAVIOR**

*Author:* REBECCA REINEKE, HANNOVER UNIVERSITY

AM = Analytical/Modelling

*Co-Author:* Michelle Muraz, University of Hanover  
Alexandra Lilge, University of Hanover

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**FINANCIAL STATEMENT TAX DISCLOSURES AND CORPORATE INNOVATION**

*Author:* ARTHUR STENZEL, UNIVERSITY OF ST. GALLEN

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*Co-Author:* NATHAN GOLDMAN, UNIVERSITY OF TEXAS AT  
DALLAS  
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Suresh Radhakrishnan, Jindal School of Management,  
University of Texas at Dallas  
Jose Elias Feres de Almeida, Federal University of  
Espírito Santo

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**CORPORATE SOCIAL RESPONSIBILITY AND PROFIT SHIFTING**

*Author:* PANAGIOTIS KARAVITIS, ADAM SMITH BUSINESS  
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EA = Empirical Archival

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Cardiff

**SESSION: TXRF02** Day and Time: Thursday 30th May • 11:00-12:30

TXRF02 *Chair:* MUKESH GARG

*Room:* T15

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**MANAGEMENT INCENTIVES FOR OPTIMAL INVESTMENT DECISIONS UNDER FORMULA  
APPORTIONMENT**

Author: REGINA ORTMANN, PADERBORN UNIVERSITY AM = Analytical/Modelling  
Co-Author:

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**ON THE MEASUREMENT OF LABOUR TAX AVOIDANCE: SOME PROPOSALS BASED ON TAX-AVOIDANT OFFENDING FIRMS**

Author: DIEGO RAVENDA, TOULOUSE BUSINESS SCHOOL EA = Empirical Archival  
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Co-Author: Maika Valencia-Silva, EAE Business School, Campus  
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Josep Argiles-Bosch, University of Barcelona  
Josep García-Blandón, Universidad Ramón Llull, IQS  
School of Management

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**TAX AVOIDANCE AND LABOR INVESTMENTS**

Author: SIMONE TRAINI, UNIVERSITY OF WARWICK EA = Empirical Archival

Co-Author:

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**FISCAL POLICY, INTERTEMPORAL INCOME-SHIFTING AND INVESTMENT OPPORTUNITIES IN THE CONTEXT OF PRIVATE FIRMS**

Author: CINTHIA VALLE RUIZ, IESEG SCHOOL OF MANAGEMENT EA = Empirical Archival

Co-Author: DOMENICO CAMPA, INTERNATIONAL UNIVERSITY  
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University of Madrid

**SESSION: TXRF03** Day and Time: Friday 31th May • 11:00-12:30

TXRF03 Chair: CHUN YU MAK

Room: T15

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**CORPORATE VALUE ADDED TAX AVOIDANCE**

Author: XIAOJIAN TANG, SUN YAT-SEN UNIVERSITY EA = Empirical Archival

Co-Author: OLIVER RUI, CHINA EUROPE INTERNATIONAL  
BUSINESS SCHOOL  
Yamin Zeng, Jinan University  
Junsheng Zhang, Sun Yat-sen University  
Bin Lin, Sun Yat-sen University

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**THE UNINTENDED CONSEQUENCE OF LAND FINANCE: EVIDENCE FROM CORPORATE TAX AVOIDANCE**

Author: CHENG ZENG, THE UNIVERSITY OF MANCHESTER EA = Empirical Archival

Co-Author: Tao Chen, Nanyang Technological University  
Youchao Tan, Jinan University  
Jinghua Wang, Nanjing University

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**WHO ADAPTS TO THIN CAPITALIZATION RULES? EVIDENCE FROM BELGIUM**

Author: DAVE GOYVAERTS, GHEENT UNIVERSITY EA = Empirical Archival

Co-Author: Annelies Roggeman, Ghent University

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**THE 'DELAWARE LOOPHOLE' AND ITS INFLUENCE ON THE LOCATION OF U.S. TRADEMARKS**

Author: VALENTIN QUINKLER, UNIVERSITY OF KIEL EA = Empirical Archival

Co-Author: Jost Heckemeyer, University of Kiel  
Michael Overesch, University of Cologne

**SESSION: TXRF04** Day and Time: Thursday 30th May • 09:00-10:30

TXRF04 Chair: MARI PAANANEN

Room: T15

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**DATA FLOW AND CORPORATE INCOME TAXATION – CHALLENGES ARISING FROM DIGITIZED BUSINESS MODELS**

Author: JIL FRITZ, LUDWIG-MAXIMILIANS-UNIVERSITÄT MÜNCHEN CDIH = Conceptual  
Development/Interpretative/Historical



Co-Author: Georg Bauer, Ludwig-Maximilians-Universität München  
Deborah Schanz, Ludwig-Maximilians-Universität München  
MICHAEL SIXT, LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH

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#### **DIGITALIZATION AND EFFECTIVE TAX PLANNING**

Author: FABIAN SCHMAL, MUENSTER UNIVERSITY EA = Empirical Archival  
Co-Author: Christoph Watrin, Muenster University  
Nils Linnemann, Muenster University

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#### **"DIGITAL PERSONALITY" IN THE TAX CONSULTING INDUSTRY**

Author: MARTIN ASEN, UNIVERSITÄT OF PASSAU SU = Survey  
Co-Author: MARKUS DILLER, UNIVERSITY OF PASSAU  
Thomas Späth, Universität of Passau

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#### **AVOIDING TAXES TO FIX THE TAX CODE**

Author: ANTONIO DE VITO, IE BUSINESS SCHOOL, IE UNIVERSITY EA = Empirical Archival  
Co-Author: Martin Jacob, WHU - Otto Beisheim  
Maximilian Mueller, WHU - Otto Beisheim School of Management

**SESSION: TXRF05** Day and Time: Thursday 30th May • 16:00-17:30

TXRF05 Chair: ANNELIES RENDERS Room: T7

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#### **INDIRECT TAX AGGRESSIVENESS AND TAX REFORMS: EVIDENCE FROM A QUASI-NATURAL EXPERIMENT**

Author: MEHUL RAITHATHA, INDIAN INSTITUTE OF MANAGEMENT, INDORE EA = Empirical Archival  
Co-Author: SHAILENDRA PANDIT, UNIVERSITY OF ILLINOIS AT CHICAGO  
Stephanie Sikes, University of Illinois at Chicago

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#### **THE IMPACT OF TAX ALLOWANCES ON PRINCIPALS AND AGENTS WITHIN THE FRAMEWORK OF R&D: AN INVESTIGATION OF TAX ALLOWANCES UNDER SEPARATE TAXATION AND FA**

Author: HÜLYA ÇELEBI, UNIVERSITY OF INNSBRUCK AM = Analytical/Modelling  
Co-Author:

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#### **DEVELOPING A METHOD TO ESTIMATE JOINT FREQUENCIES FROM MARGINAL FREQUENCIES**

Author: MATTHIAS ECKERLE, AUGSBURG UNIVERSITY EA = Empirical Archival  
Co-Author: Robert Ullmann, Augsburg University  
Mark Trede, Münster University

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#### **CRITICAL ISSUES OF THE DBCFT FROM A EUROPEAN PERSPECTIVE**

Author: MAXIMILIAN HUBMANN, WUERZBURG UNIVERSITY AM = Analytical/Modelling  
Co-Author:

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#### **MEASURING THE CORPORATE MARGINAL TAX RATE**

Author: GEORGE PLESKO, UNIVERSITY OF CONNECTICUT EA = Empirical Archival  
Co-Author: