

# EAA 2023 PROGRAM

## Wednesday, May 24

**AU\_PS01 Parallel Session May 24, 02:00 PM 03:30 PM**

U119, First floor

**Session Chair:** Tarek Abdelfattah (University of Nottingham),

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Does the auditors' voluntary disclosure in the KAMs section matter? An evaluation of audit risk disclosures' impacts on the stock market.

**ATM Karim** (Queen's University Belfast), Mahmoud Elmarzouky (Aston University), Khaled Hussainey (University of Portsmouth )

Key Audit Matters Dissimilarity: Determinants and Consequences

**Emeline Deneuve** (ESSEC Business School), Andrei Filip (IESEG School of Management), Anne Jeny (IESEG)

The Role of Auditor Industry Specialization in Key Audit Matter (KAM) Reporting

**YU-TZU CHANG** (NATIONAL CHENGCHI UNIVERSITY), Dan Stone (University of Kentucky), Wuchun Chi (National Chengchi University)

**AU\_PS02 Parallel Session May 24, 02:00 PM 03:30 PM**

U121a, First floor

**Session Chair:** Christopher Bleibtreu (BI Norwegian Business School),

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The Shadow of Peer Death: Evidence from Audit Office

**LIRONG SHENTU** (XIAMEN UNIVERSITY), Xingqiang Du (Xiamen University), Yuhui Xie (Xiamen University)

Auditor Masculinity, Engagement Hierarchies, and Audit Quality

JANINE MANIORA (HEINRICH HEINE UNIVERSITY DUESSELDORF), **Ludwig Hilmer** (Heinrich Heine University Dusseldorf)

Shareholders' perception of auditor type and timing of auditor engagement: Evidence from auditor ratification

**JENNIFER HOWARD** (CALIFORNIA STATE UNIVERSITY LONG BEACH), MYUNGSOO SON (CALIFORNIA STATE UNIVERSITY, FULLERTON), Hakjoon Song (California State University Dominguez Hills)

**AU\_PSD01 Parallel Session with Discussant May 24, 02:00 PM 03:30 PM**

U1, First floor

**Session Chair:** Ziloy Croughs (KU Leuven), **Discussant 1:** Qiang Guo (University of Southern Denmark), **Discussant 2:** Marco Trombetta (IE University)

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Do Auditors Respond to Positive Client News? Evidence from Audit Fees and Going-Concern Opinions  
**Ting-Chiao Huang** (Monash Business School), Yi-Hung Lin (Monash University), Daniel Chai (RMIT University), Stephanie Hairston (Georgia Southern University)

Going Concern Opinions, Institutional Trading, and Bond Price Impact

**DERRALD STICE** (THE UNIVERSITY OF HONG KONG), Daniel Aobdia (Pennsylvania State University), Zhongwen Fan (University of Hong Kong), Qiong Wu (Wuhan University)

**AU\_RF01 Research Forum May 24, 02:00 PM 03:30 PM**

U121b, First floor

**Session Chair:** Omar De Ines Anton (Carlos III University Madrid),

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Superstition and Audit Quality: Evidence from China

Huan Dou (Jinan University), Eunice Khoo (The Australian National University), Weiqiang Tan (The Education University of Hong Kong), **JANUS JIAN ZHANG** (HONG KONG BAPTIST UNIVERSITY)

A LONG JOURNEY TOWARDS IMPROVING AUDIT QUALITY: EVIDENCE FROM THE REPUBLIC OF NORTH MACEDONIA

**Zorica Bozhinovska Lazarevska** (Ss. Cyril and Methodius University), Ivan Dionisijev (Ss. Cyril and Methodius University in Skopje, Faculty of Economics, Skopje), Aleksandar Micevski (Stopanska Banka AD Skopje), Todor Tocev (Ss. Cyril and Methodius University in Skopje, Faculty of Economics - Skopje)

AN EXPLORATION OF AUDIT QUALITY CLIMATE DIMENSIONS

KARIN BARAC (UNIVERSITY OF PRETORIA), **Jana Kritzinger** (University of South Africa)

Audit quality and debt restructuring: Evidence from Italy

**Carlotta Magri** (University of Parma), Pier Luigi Marchini (University of Parma)

Machine Learning Approach to Measuring Audit Quality with Surprise Scores: Evidence from China and the US

**MIKLOS VASARHELYI** (RUTGERS UNIVERSITY)

**ED\_PS01 Parallel Session May 24, 02:00 PM 03:30 PM**

U358, Third floor

**Session Chair:** Carolina Koornhof (University of Pretoria),

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What do students' personal metaphors enlighten about the accounting profession?

**Lucía Mellado** (UNIVERSIDAD NACIONAL DE EDUCACION A DISTANCIA), Laura Parte (Universidad Nacional de Educación a Distancia (UNED))

Who wants to be an accountant? The influence of personality traits on the choice of an accounting career

**Jan-Hendrik Meier** (Kiel University of Applied Sciences), TETIANA PAIENTKO (HOCHSCHULE FÜR TECHNIK UND WIRTSCHAFT BERLIN)

**ED\_PSD01 Parallel Session with Discussant May 24, 02:00 PM 03:30 PM**

U3, First floor

**Session Chair:** Greg Stoner (Adam Smith Business School, University of Glasgow), **Discussant 1:** Jose Luis Ucieda Blanco (Universidad Autónoma de Madrid), **Discussant 2:** David Hay (University of Auckland)

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A Little Push In The Back: Nudging Accounting Students to Lower Procrastination and Higher Class Attendance and Tutorial Preparation

EVA BLONDEEL (GHENT UNIVERSITY), **Patricia Everaert** (Ghent University), Evelien Opdecam (Ghent University)

Empowering accounting students to use Big Data Analytics

**Carmen Bada** (Universidad Pontificia Comillas), LAURA LAZCANO (COMILLAS PONTIFICAL UNIVERSITY), Raquel Redondo (Universidad Pontificia Comillas de Madrid), Carmen Valor (Universidad Pontificia Comillas)

**ED\_RF01 Research Forum May 24, 02:00 PM 03:30 PM**

U413a, Fourth floor

**Session Chair:** ALINA BEATRICE VLADU (BABES-BOLYAI UNIVERSITY),

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Individual and Support Factors of Completing a Master's Dissertation in Accounting

**MADALINA DUMITRU** (BUCHAREST UNIVERSITY OF ECONOMIC STUDIES), Voicu Dragomir (Bucharest University of Economic Studies)

Courtroom Simulation in Teaching an Accounting Class: Students' Perceptions and Experiences

**Alexandra Middleton** (Oulu Business School)

Academic Performance in Distance Education: Quizzes as a Moderator Variable and Students' Perception and Expectation through Linguistic Analysis

**Laura Parte** (Universidad Nacional de Educación a Distancia (UNED)), Lucía Mellado (UNIVERSIDAD NACIONAL DE EDUCACION A DISTANCIA)

THINKING ACCOUNTING OUTSIDE THE BOX: RESULTS OF AN EDUCATION EXPERIMENTATION  
BASED ON A PARADOX PERSPECTIVE

**AURÉLIEN RAGAIGNE** (IGR-IAE Université de Rennes 1)

**FA\_PS01 Parallel Session May 24, 02:00 PM 03:30 PM**

U405a, Fourth floor

**Session Chair:** Efthimios Demirakos (Athens University of Economics and Business),

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Corporate Innovation and Earnings Management around Initial Public Offerings

**Dimitrios Gounopoulos** (University of Bath), Jingsi Leng (Loughborough University), Sotiris Staikouras (University of City, Bayes Business School), Tapas Mishra (University of Southampton)

Economic Policy Uncertainty, Insider Trading, and Accounting Profits/Losses

**WEI JIANG** (THE UNIVERSITY OF MANCHESTER), Tianshu Ma (University of Manchester), Nuno Soares (University of Porto)

**FA\_PSD01 Parallel Session with Discussant May 24, 02:00 PM 03:30 PM**

U4, First floor

**Session Chair:** RUBIN HAO (University of Macau), **Discussant 1:** BJARNE BRIÉ (VLERICK BUSINESS SCHOOL), **Discussant 2:** Ruishen Zhang (Shanghai University of Finance and Economics)

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Analyst Forecasts and TCFD aligned Climate Change Disclosures

**Millicent Chang** (University of Wollongong), Dong Ding (University of Wollongong), Bin Liu (University Of Wollongong)

Seasoned equity offerings and firm workplace safety

**Claudia Marangoni** (Tilburg University), Mahmoud Gad (Lancaster University), Lars Hass (University of Strathclyde)

**FA\_RF01 Research Forum May 24, 02:00 PM 03:30 PM**

U411, Fourth floor

**Session Chair:** Peter Pope (University of Bocconi ),

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Can the best be a loser? How the capital market penalizes social media inactivity

**Christian Beer** (TU Dortmund University), Christiane Pott (TU Dortmund University), Janine Maniora (Technical University of Munich (TUM))

Do information processing costs affect institutional investors' engagement in corporate governance? Evidence from the SEC's XBRL mandate and CEO turnover

**JIAXI DAI** (THE AUSTRALIAN NATIONAL UNIVERSITY), Hai WU (Australian National University)

Financial Literacy and Investors' Choice of Cryptocurrencies

Elizaveta Baiborodova (Brunel Business School, Brunel University London), **GRIGORIOS THEODOPOULOS** (BRUNEL UNIVERSITY), Vinay Utham (BRUNEL UNIVERSITY)

Takeover Bid Rules and M&A Premiums: Who pays the price for investor protection?  
Jan-Hendrik Meier (Kiel University of Applied Sciences), **TETIANA PAIENTKO** (HOCHSCHULE FÜR TECHNIK UND WIRTSCHAFT BERLIN), Daniel Behrens (Ernst & Young Wirtschaftsprüfungsgesellschaft GmbH)

Does Risk Factor Disclosures Tone affect Cost of Equity?  
**MUHAMMAD FARHAN MALIK** (MANCHESTER METROPOLITAN UNIVERSITY), YUAN SHAN (UNIVERSITY OF WESTERN AUSTRALIA), Jamie Yixing Tong (UQ Business School, The University of Queensland)

**FR\_PS12 Parallel Session May 24, 02:00 PM 03:30 PM**

U406b, Fourth floor

**Session Chair:** Tami Dinh (University of St Gallen ),

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SEC Oversight of Non-U.S. Firms Cross-Listed in the U.S.: Evidence from Comment Letters  
**Tony Kang** (University of Nebraska-Lincoln), Joung Kim (Nova Southeastern University), Daeun Lee (Nova Southeastern University)

SEC Filing Reviews and Analyst Forecast Accuracy: The Impact of Forecast Horizon  
**WENTAO MA** (THE AUSTRALIAN NATIONAL UNIVERSITY)

Do SEC Comment Letters Matter for Retail Investors? Evidence from Robinhood investors  
**Ruby Brownen-Trinh** (University of Bristol), Joe (Joonghi) Cho (University of Bristol)

**FR\_PSD05 Parallel Session with Discussant May 24, 02:00 PM 03:30 PM**

U5, First floor

**Session Chair:** Zhaoyang Gu (Chinese University of Hong Kong), **Discussant 1:** Maximilian Muhn (University of Chicago, Chicago Booth), **Discussant 2:** Stefano Cascino (LSE)

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Less is more: Peer learning from non-disclosures

**Mustafa Ahçi** (Tilburg University)

Does private firms' disclosure affect public peers' information environment?

**Vanessa Flagmeier** (University of Passau), Bianca Beyer (Aalto University School of Business), Urska Kosi (Paderborn University)

**FR\_RF01 Research Forum May 24, 02:00 PM 03:30 PM**

Historiahuone, U137a, First floor

**Session Chair:** MATTIAS HAMBERG (STAVANGER UNIVERSITY COLLEGE),

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The Non-Financial Spillovers of Financial Information Processing Costs: Evidence from the U.S. XBRL Mandate

**MARCO ERRICO** (ESADE BUSINESS SCHOOL), Mohammed Zakriya (IESEG School of Management)

The nexus between earnings reporting timeliness and financial reporting quality: European evidence

**Isaac Awuye** (ESC CLERMONT), Francois Aubert (Clermont Auvergne University)

Faster and Better? A Study of Digital Transaction and Accounting Information Timeliness and Accuracy

**DI GUO** (HONG KONG BAPTIST UNIVERSITY), FANG ZHANG (HONG KONG BAPTIST UNIVERSITY), Lili Jiu (Xi'an Jiaotong-Liverpool University)

On The Effect of Accounting Standards on Reporting Delay; Evidence from the Shipping industry

**Vasileios Zisis** (University of Piraeus), Papageorgiou Anastasia (Department of Business Administration, University of Piraeus)

Does the timely provision of electronic annual reports work? Cross-country evidence for the European Union

**DANIEL VOLKMANN** (GEORG-AUGUST-UNIVERSITÄT GÖTTINGEN)

**GV\_PS01 Parallel Session May 24, 02:00 PM 03:30 PM**

U264, Second floor

**Session Chair:** Jan Hennig (University of Groningen),

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Conflicts in Private Family Firms

**JANIS BERZINS** (BI NORWEGIAN BUSINESS SCHOOL), Alminas Zaldokas (HKUST)

Founding Family Firms and Labor Cost Stickiness

Carsten Gnoth (Philipps-Universität Marburg, School of Business and Economics), **MARC STEFFEN RAPP** (UNIVERSITY OF MARBURG), IULIA UDOIEVA (UNIVERSITY OF MARBURG)

CEO Compensation Contracts in Family versus Non-Family Firms: The Use of Non-Financial Performance Measures

**Adnan Sarfaraz Afridi** (University of Groningen), Paula Van Veen-Dirks (University of Groningen), Yasemin Zengin-Karaibrahimoglu (University of Groningen), Vlad-Andrei Porumb (University of Manchester)

**GV\_PSD01 Parallel Session with Discussant May 24, 02:00 PM 03:30 PM**

U6, First floor

**Session Chair:** JIAYIN LI (UNIVERSITY OF INTERNATIONAL BUSINESS AND ECONOMICS), **Discussant 1:** Stergios Leventis (International Hellenic University), **Discussant 2:** Jiao Ji (University of Sheffield)

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Gender diversity in the boardroom: the impact of female director's non-work roles on firm financial performance

**RUDRESH PANDEY** (UNIVERSITY OF STAVANGER)

DO WOMEN IN POWERFUL POSITIONS INFLUENCE CASH HOLDINGS? EVIDENCE FROM PRIVATE FIRMS IN THE UNITED KINGDOM

**Camilla Ciappei** (University of Florence), Giovanni Liberatore (University of Florence), Andrea Bafundi (Carlos III University Madrid)

**HI\_PS01 Parallel Session May 24, 02:00 PM 03:30 PM**

U406a, Fourth floor

**Session Chair:** Sebastian Hoffmann (HHL Leipzig Graduate School of Management),

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Managing Brazil's participation in the 1970 football World Cup: meaning in the service of power  
Lídia Oliveira (University of Minho), Ana Alexandra Caria (University of Minho), **HELENA OLIVEIRA** (POLYTECHNIC INSTITUTE OF OPORTO), Janaína Almeida (Universidade Federal de Tocantins)

Accountability and the Emergence of the Modern State --The Case of the Spanish Military Forces (1490-1510)

**Salvador Carmona** (IE University/IE Business School), Nieves Carrera (IE Business School)

**IC\_PSD01 Parallel Session with Discussant May 24, 02:00 PM 03:30 PM**

U7, First floor

**Session Chair:** Mahmoud Delshadi (University of Glasgow), **Discussant 1:** Niamh M. Brennan (University College Dublin), **Discussant 2:** JOHAN GRAAF (STOCKHOLM SCHOOL OF ECONOMICS)

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Alternative expertise in financial markets: An analysis of due diligence posts on WallStreetBets  
Yves Gendron (Université Laval), Alexandre Madelaine (HEC Paris), **Luc Paugam** (HEC Paris), Hervé Stolowy (HEC PARIS)

Expanding the analysis of accounting regulation: On the operationalization of disclosure regulation.

**DASHA SMIRNOW** (LANCASTER UNIVERSITY, MANAGEMENT SCHOOL), DAVID COOPER (THE UNIVERSITY OF EDINBURGH)

**IC\_RF01 Research Forum May 24, 02:00 PM 03:30 PM**

U115a, First floor

**Session Chair:** Lukas Loehlein (WHU - Otto Beisheim School of Management),

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An empirical study of tax litigation on investment expenses. Portuguese case study

**Susana Cristina Aldeia** (Portucalense University)

The social network of the IFRS Interpretations Committee

**BENJAMIN KRAFT** (UNIVERSITY OF INNSBRUCK)

The role of proprietorship in international accounting rules– An alternative approach to define equity

**VERA SCHIEMER-Haberl** (LINZ JOHANNES KEPLER UNIVERSITY)

Legal pluralism in financial accounting: The role of living laws in the FASB/IASB's conceptual frameworks

Christoph Pelger (University of Passau), **Selina Orthaus** (University of Cologne)

**IS\_MA\_PSD01 Parallel Session with Discussant May 24, 02:00 PM 03:30 PM**

U8, Second floor

**Session Chair:** Marjo Vaisanen (University of Oulu), **Discussant 1:** Mandy Cheng (UNSW Sydney), **Discussant 2:** Lucia Bellora-Bienengraeber (University of Groningen)

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Human and Algorithmic Advice in Operational and Strategic Decision Making

**Ranna Iraqi** (Technical University of Berlin), Maik Lachmann (Technical University of Berlin)

How do suppliers design management control systems to align with supply chain partners?

**KEISUKE OURA** (RITSUMEIKAN UNIVERSITY)

**IS\_PS01 Parallel Session May 24, 02:00 PM 03:30 PM**

U401, Fourth floor

**Session Chair:** MIEKE JANS (HASSELT UNIVERSITY),

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Performance management at the age of data science: tensions in practices of objectivity

**ELISE BERLINSKI** (COPENHAGEN BUSINESS SCHOOL), Arthur Gaudron (Mines Paris), Jan Mouritsen (copenhagen Business School)

Accounting fraud detection using contextual language learning

**ANA MICKOVIC** (UNIVERSITY OF AMSTERDAM), Indranil Bhattacharya (University of Amsterdam)

How to Cold Call Firms? An Application of Multi-Armed Bandit Optimization in Corporate Web Surveys

Johannes Gaul (University of Mannheim, ZEW), Davud Rostam-Afschar (University of Mannheim),

**Thomas Simon** (University of Mannheim)



**IS\_RF01 Research Forum May 24, 02:00 PM 03:30 PM**

U414a, Fourth floor

**Session Chair:** Peter Roetzel (University of Aschaffenburg (TH Aschaffenburg)),

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Accounting and analytics: On the situated rationalities of Excel-clinging

**TIM KASTRUP** (UPPSALA UNIVERSITY)

Managerial Attention in Times of Crisis - A Decisive Factor for Organizational Resilience

**PETER KOKOTT** (ASCHAFFENBURG UNIVERSITY OF APPLIED SCIENCES), Maximilian Weber (Aschaffenburg University of Applied Sciences), Peter Roetzel (University of Stuttgart)

How Information Overload in Project Management Reporting Drives Escalation of Commitment - A Lab Experiment

**Peter Roetzel** (University of Aschaffenburg (TH Aschaffenburg))

Best Fit in Context: an analysis of the target-specific application of agile project management practices

Jasmin Schmid (University of St.Gallen), **MAËL SCHNEGG** (UNIVERSITY OF ST. GALLEN), Klaus Möller (University of St.Gallen)

The Multidimensionality of Trust in the Sharing Economy

**TOMAS TRÄSKMAN** (ABO AKADEMI UNIVERSITY)

**MA\_PS01 Parallel Session May 24, 02:00 PM 03:30 PM**

U261, Second floor

**Session Chair:** Michael Ebert (University of Paderborn),

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The effects of process transparency and prior performance information on subjective evaluation decisions

**LISA-MARIE WIBBEKE** (TECHNICAL UNIVERSITY OF BERLIN), Maik Lachmann (Technical University of Berlin)

On the use of calibration committees in subjective performance evaluation

**TAKAHIRO MORIMITSU** (SEINAN GAKUIN UNIVERSITY), Taichi Kimura (Keio University)

The Effect of Reporting Frequency and Summary Metrics on Subjective Performance Evaluation

**JEREMIAH BENTLEY** (UNIVERSITY OF MASSACHUSETTS AMHERST), Kyle Stubbs (Utah Valley University)

**MA\_RF01 Research Forum May 24, 02:00 PM 03:30 PM**

U402, Fourth floor

**Session Chair:** KERTU LAATS (UNIVERSITY OF TARTU),

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Customers as a control mechanism: the impact of customer contact on information asymmetry in employee-supervisor relationships

**Sander van Triest** (University of Amsterdam)

Survey on use of strategic management accounting and its link to performance evaluation and rewards

**Petr Petera** (Prague University of Economics and Business), Jaroslav Wagner (Prague University of Economics and Business), Libuše Šoljaková (Prague University of Economics and Business)

On the role of framing in advice-taking - Does the framing of advice sources influence advice-taking?

**BERNADETTE MAYER** (UNIVERSITY of Kaiserslautern)

Are tacit knowledge and diverse performance measurement systems antecedents of a firm's absorptive capacity?

**Martine Cools** (KU Leuven), Ann Jorissen (University of Antwerp), Ine Paeleman (University of Antwerp Faculty of Business and Economics .Paeleman@uantwerpen.be ), Sahar Saheli (University of Antwerp), Michiel Van Roy (University of Antwerp)

Beyond Control Aversion: Management Accountants as Inhibitors to Firm Innovativeness?

**Avo Schönbohm** (Berlin School of Economics and Law), Ulf Diefenbach (Berlin School of Economics and Law), Solveig Reissig-Thust (Department of Management and Economics), Michael Graffius (Berlin School of Economics and Law)

**PSNP\_PS01 Parallel Session May 24, 02:00 PM 03:30 PM**

U262, Second floor

**Session Chair:** Giuseppe Grossi (Kristianstad University),

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Properties of accruals in public sector dependent entities: evidence from the Italian National Health Service

**CLAUDIO COLUMBANO** (Università di Roma Tre), Lucia Biondi (Università di Roma 3), Enrico Bracci (University of Ferrara)

The role of peers in health care deficit reporting - issues in accountability

PASI LEPPÄNEN (UNIVERSITY OF EASTERN FINLAND), Hannu Ojala (University of Eastern Finland), **Jaana Kettunen** (Hanken School of Economics), Jani Saastamoinen (University of Eastern Finland)

An Investigation into the Audit Fee Determinants of the US Federal Government

**Kenneth Reichelt** (Louisiana State University), Laura Alford (Texas A&M University – Texarkana), Nicholas Mitchell (Louisiana State University), Kimberly Tribou (College of Charleston)

**PSNP\_RF02 Research Forum May 24, 02:00 PM 03:30 PM**

U259, Second floor

**Session Chair:** FINIA KUHLMANN (LSE, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE),

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Financial communication of UNESCO Panorama of discourse classes used over eleven years in its IPSAS financial statements

**ISABELLE ANDERNACK** (BURGUNDY SCHOOL OF BUSINESS)

GENDER BUDGETING AS A TOOL FOR IMPROVING PUBLIC FINANCIAL MANAGEMENT?  
EVIDENCE FROM UKRAINE

**Veronika Vakulenko** (Nord University Business School)

Legislation-driven innovations in the School Accountability tools. Evidence from the Italian context  
**Domenico Raucci** (Department of Economic Studies - G.D'annunzio University of Chieti-Pescara),  
Manuela Paolini (University of G. d'Annunzio - Chieti-Pescara), Grazia Di Pietro (University of G.  
d'Annunzio - Department of Economic Studies)

Financialization as the creator and solver of conflicts in a religious higher education organisation: a longitudinal analysis

**Marta Malheiro De Almeida** (Nova School of Business and Economics), José Carlos Oyadomari (Mackenzie Presbyterian University and Insper Institute of Education and Research), Octavio Mendonça Neto (Mackenzie Presbyterian University and Methodist University of São Paulo), Marcio Machini (Claretiano - Rede de Educação)

Healthcare 4.0: trends and gaps in implementation digital technologies for healthcare systems. A systematic review

Luca Ianni (University of Pescara), **Fabio Paziienza** ("G.d'Annunzio" University of Chieti - Pescara - Italy), ARMANDO DELLA PORTA (PESCARA "G.D'ANNUNZIO" DI CHIETI-PESCARA UNIVERSITY), Daniela Di Berardino (University of Chieti-Pescara)

**SEE\_PS01 Parallel Session May 24, 02:00 PM 03:30 PM**

U9, Second floor

**Session Chair:** Stuart Cooper (University of Bristol),

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Can Reporting Bias Aid in Corporate Decarbonization?

**Martin Klosch** (University of Graz), Theresa Wittreich (University of Graz)

Addressing climate change: The targeted transparency role of reporting regulation on firms' carbon performance

**Diogenis Baboukardos** (Audencia Business School), Anastasia Kopita (Cyprus University of Technology), Charlotte Jensen (Dansk Landbrugs Grovvareselskab A.M.B.A.)

Fighting global warming? The role of stakeholders in corporate carbon emissions

**Weijia Zhi** (Frankfurt School of Finance & Management), Yuping Jia (Frankfurt School of Finance & Management)

**SEE\_PS10 Parallel Session May 24, 02:00 PM 03:30 PM**

U410b, Fourth floor

**Session Chair:** RADU MARIAN (BABES-BOLYAI UNIVERSITY),

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ESG Attention in Capital Markets: Evidence from China's Carbon Neutrality Pledge Announcement

**HENRY FRIEDMAN** (UCLA / THE ANDERSON SCHOOL), Kanyuan Huang (CUHK Shenzhen), Kaiwen Wu (Shanghai Lixin University of Accounting and Finance)

ESG Rating competition

**Svenja Dube** (Fordham University), Cai Chen (INSEAD), Shiran Vaknin Froymovich (SUNY Binghamton)

Do cultural accounting values affect sustainability reporting assurance ? Evidence from fortune global 500

**MOEZ ESSID** (ÉCOLE DE MANAGEMENT LÉONARD DE VINCI PARIS LA DÉFENSE EMLV), Karim MHEDHBI (University of Tunis, Tunis Business School (T.B.S.), Tunisia - LIGUE, ISCAE, University of Manouba, Tunisia - CPA Canada-Accounting and Governance Research Centre, Telfer School of Management, University of Ottawa, Canada)

**SEE\_PSD01 Parallel Session with Discussant May 24, 02:00 PM 03:30 PM**

U356, Third floor

**Session Chair:** ENRIQUE MESA-PÉREZ (UNIVERSIDAD LOYOLA ANDALUCÍA), **Discussant 1:** René Orij (NYENRODE BUSINESS UNIVERSITEIT), **Discussant 2:** Benita Gullkvist (University of Vaasa)

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How Does Sustainability Assurance Change a Firm's Internal Information Environment?

Alexander Bassen (Hamburg University), Kerstin Lopatta (Hamburg University), ANNA RUDOLF (HAMBURG UNIVERSITY), **SEBASTIAN TIDEMAN** (SYRACUSE UNIVERSITY)

Commitment as a double-edged sword: Organizational commitment influences norm effects on unethical behavior.

**Sebastian Oelrich** (Technical University Dresden), Nicole Siebold (Aarhus University)

**TX\_PS01 Parallel Session May 24, 02:00 PM 03:30 PM**

U250a, Second floor

**Session Chair:** DAN DACIAN CUZDRIOREAN (BABES-BOLYAI UNIVERSITY),

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Tax Evasion Penalties and Aggressive Tax Avoidance

**HENNING GIESE** (PADERBORN UNIVERSITY)

First things first: Using anchoring bias to examine the effect of penalty severity and the penalty environment on compliance

**TISHA KING** (UNIVERSITY OF WATERLOO)

Taxpayers' and Tax Auditors' Acceptance of Cooperative Automated Tax Audits  
PAUL BREZINA (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS), **Eva Eberhartinger**  
(Vienna University of Economics and Business), Maximilian Zieser (Austrian Institute of Technology;  
Vienna University of Economics and Business)

**AU\_PS03 Parallel Session May 24, 04:00 PM 05:30 PM**

U259, Second floor

**Session Chair:** MUKESH GARG (MONASH UNIVERSITY),

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Investigating the Impact of Tier-Based Regulation and Hybrid Audit Inspections  
**Arpine Maghakyan** (University of Glasgow), Antti Fredriksson (University of Turku), David Hay  
(University of Auckland), JUKKA KARJALAINEN (UNIVERSITY OF EASTERN FINLAND), W. Robert  
Knechel (University of Florida), Lasse Niemi (Aalto University School of Business), Mikko Zerni  
(University of Vaasa)

The effectiveness of oversight regulations - A dynamic life cycle perspective

**Alicia Schott** (Goethe University), Marius Gros (Niederrhein University of Applied Sciences), Christopher  
Oehler (Goethe-University Frankfurt), Martin Nienhaus (Ruhr-University Bochum)

**AU\_PSD02 Parallel Session with Discussant May 24, 04:00 PM 05:30 PM**

U3, First floor

**Session Chair:** KEVIN GAUCH (DARMSTADT UNIVERSITY OF TECHNOLOGY), **Discussant 1:** Limei  
Che (Peking University, HSBC Business School), **Discussant 2:** Kris Hardies (University of Antwerp)

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Drivers and Behavioral Outcomes of Aspirations for Partnership in Auditing

**Linde Kerckhofs** (Vrije Universiteit Brussel), Marie-Laure Vandenhoute (Vrije Universiteit Brussel), Kris  
Hardies (University of Antwerp)

Audit Partner-Manager Dyadic Fit and Team Functioning

**LENA PIEPER** (MAASTRICHT UNIVERSITY), Murray Barrick (Texas A&M), Olof Bik (University of  
Groningen), JERE FRANCIS (UNIVERSITY OF MISSOURI), Ann Vanstraelen (Maastricht University)

**AU\_RF02 Research Forum May 24, 04:00 PM 05:30 PM**

Historiahuone, U137a, First floor

**Session Chair:** Sabine Graschitz (University of Innsbruck),

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Does Audit Firm Change Affect Key Audit Matters (KAM)?

**Charalampos Brilakis** (Athens University of Economics and Business), Efthimios Demirakos (Athens  
University of Economics and Business)

Do Country Differences Matter? Key Audit Matter Disclosure and the Role of Country Attributes

**Florian Philipp Federsel** (Bayreuth University), Sven Hörner (University of Bayreuth)

The Effect of Gender-Diverse in Joint Audits on the Disclosure of Key Audit Matters  
**LI-JEN HE** (NATIONAL YUNLIN UNIVERSITY OF SCIENCE AND TECHNOLOGY), FARADILLAH  
AMALIA RIVAI (NATIONAL YUNLIN UNIVERSITY OF SCIENCE AND TECHNOLOGY)

KEY AUDIT MATTERS' DISCLOSURE IMPACT ON INVESTORS' REACTIONS, AUDIT QUALITY AND  
AUDIT FEES: EVIDENCE FROM EUROPE  
**CLÁUDIO PAIS** (LISBON UNIVERSITY INSTITUTE (ISCTE)), Jonas Oliveira (Lisbon University  
Institute), André Carvalho (ISCTE-IUL)

Auditor Changes and Key Audit Matters Disclosures  
**GORDON MWINTOME** (University of Stavanger), Anna Alon (University of Agder)

**ED\_PS02 Parallel Session May 24, 04:00 PM 05:30 PM**

U119, First floor

**Session Chair:** Tialei Scanlan (Brigham Young University-Hawaii),

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Business students' learning and assessment in a COVID-19 world. Empirical evidence from Finland.  
**Antti Miihkinen** (Turku School of Economics, University of Turku)

An Educational Escape Room to improve student experience in accounting  
**Jose Luis Uceda Blanco** (Universidad Autónoma de Madrid), BEGOÑA NAVALLAS (Universidad  
Autonoma de Madrid ), Beatriz Santos-Cabalgante (Universidad Autonoma de Madrid), Cristina Pérez-  
Espés (Universidad Autónoma de Madrid)

**ED\_RF02 Research Forum May 24, 04:00 PM 05:30 PM**

U115a, First floor

**Session Chair:** Edoardo Crocco (Università degli Studi di Torino),

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Future of accounting: Distance in attitudes toward artificial intelligence  
**BIXIA XU** (WILFRID LAURIER UNIVERSITY)

Hybrid accountant - has the dream come true? Roles and competencies of the accountants in the digital  
age  
**Ulle Parl** (University of Tartu), Kadi Kask (Estonian University of Life Sciences)

What shapes the interest in pursuing an accounting career? Empirical evidence from a combined  
theoretical perspective in an emerging economy  
**SZILVESZTER FEKETE PALI-PISTA** (BABES-BOLYAI UNIVERSITY), DAN DACIAN CUZDRIOREAN  
(BABES-BOLYAI UNIVERSITY), ALINA BEATTRICE VLADU (BABES-BOLYAI UNIVERSITY)

**FA\_PS02 Parallel Session May 24, 04:00 PM 05:30 PM**

U358, Third floor

**Session Chair:** Bala Dharan (Rice University),

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Bankruptcy Prediction via Earnings Distributions

**SIMON WOLF** (UNIVERSITY OF COLOGNE), Tim Vater (University of Cologne, Department of Business Administration and Corporate Finance)

The Informativeness of Balance Sheet Disaggregations. Evidence from Forecasting Operating Assets

**BENJAMIN NOORDERMEER** (MAASTRICHT UNIVERSITY), PATRICK VORST (MAASTRICHT UNIVERSITY)

Institutional cross-blockholdings and their effect on financial statement comparability

**IN-MU HAW** (TEXAS CHRISTIAN UNIVERSITY), Yaohua Qin (Beijing Normal University-Hong Kong Baptist University United International College Division of Business and Management), Wenlan Zhang (Dongbei University of Finance and Economics School of Accounting)

**FA\_PS03 Parallel Session May 24, 04:00 PM 05:30 PM**

U250a, Second floor

**Session Chair:** VERA GELASHVILI (UNIVERSITY KING JUAN CARLOS),

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The impact of over-investment in labor on cost of equity and the moderating role of firms' ethical supply chain practices

**CHRISTOFER ADRIAN** (MONASH UNIVERSITY), MUKESH GARG (MONASH UNIVERSITY), JANTO HAMAN (Department of Accounting, Monash Business School, Monash University), Hang Wang (Westpac Banking Corporation)

Firm ESG Disclosure and Voluntary Earnings Guidance

Anna Agapova (Florida Atlantic University), **Tatiana Garanina** (University of Vaasa, School of Accounting and Finance), Mikko Ranta (University of Vaasa)

**FA\_PSD02 Parallel Session with Discussant May 24, 04:00 PM 05:30 PM**

U4, First floor

**Session Chair:** INGOLF KLOPPENBURG (UNIVERSITY OF TURKU), **Discussant 1:** Claudia Marangoni (Tilburg University), **Discussant 2:** PATRICK VORST (MAASTRICHT UNIVERSITY)

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Wait, What? The Consequences of Not Disclosing Feedback-Stimulating Information

**MATTHIAS LASSAK** (AARHUS UNIVERSITY, SCHOOL OF BUSINESS AND SOCIAL SCIENCES), TANJA KEEVE (FRANKFURT SCHOOL OF FINANCE & MANAGEMENT)

Algorithmic trading and corporate investments

**ANASTASIA KOPITA** (CYPRUS UNIVERSITY OF TECHNOLOGY), Pawel Bilinski (Bayes Business School), Irene Karamanou (University of Cyprus), Marios Panayides (University of Cyprus)

**FA\_RF03 Research Forum May 24, 04:00 PM 05:30 PM**

U414a, Fourth floor

**Session Chair:** Adriano Salerno (Bocconi University),

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Financial analyst timeliness after corporate earnings announcement and forecast quality

**Nikolaos Floropoulos** (Carlos III University Madrid), Andreas Charitou (University of Cyprus), Irene Karamanou (University of Cyprus)

The Role of a Firm's Information Environment in Analysts' Differential Forecasting Performance

Joonho Lee (College of Business Administration, California State Polytechnic University, Pomona), **YOONSEOK ZANG** (SINGAPORE MANAGEMENT UNIVERSITY)

Exploring the effects of unreported intangible assets on analysts' choice of valuation methodology

**Grigoria Chlomou** (Edinburgh Napier University), Efthimios Demirakos (Athens University of Economics and Business), Dimitrios Ntounis (Athens University of Economics and Business), Orestes Vlismas (Athens University of Economics and Business)

Not all analysts are created equal: Evidence from seasoned equity offerings

**Syed Hassan Raza Kazmi** (EM Strasbourg), Pascal Dumontier (Paris Dauphine University)

The Role of Sell-Side Analysts in Detecting Earnings Management

**APOORV GOGAR** (Maastricht University), Dan Givoly (Pennsylvania State University), Carla Hayn (University of California, Los Angeles)

**FR\_PS02 Parallel Session May 24, 04:00 PM 05:30 PM**

U405a, Fourth floor

**Session Chair:** Kriengkrai Boonlert-U-Thai (Chulalongkorn University),

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Disclosing ESG Damages vs. ESG Benefits

**Daniel Fabisch** (University of Graz)

Mandatory ESG Reporting and Corporate Performance

**Antonio B. Vazquez** (Stockholm School of Economics), Sofia Martinez (Stockholm School of Economics)

Mandatory CSR reporting in Europe: A textual analysis of firms' climate disclosure practices

**BJARNE BRIÉ** (VLERICK BUSINESS SCHOOL), Kristof Stouthuysen (Vlerick Business School), Tim Verdonck (UAntwerpen)



**FR\_PS03 Parallel Session May 24, 04:00 PM 05:30 PM**

U121a, First floor

**Session Chair:** Kees Camfferman (VU University Amsterdam),

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Accounting comparability between M&A bidders and targets and deal outcome

**Seraina Anagnostopoulou** (University of Piraeus), Andrianos Tsekrekos (Athens University of Economics and Business)

Did the Securities Exchange Act of 1934 Increase Accounting Comparability?

**Oliver Binz** (INSEAD)

Interfirm Collaboration and Accounting Comparability –Evidence from Supply Chains

Kai Wai Hui (University of Hong Kong), **Guoman She** (University of Hong Kong), Juanting Wang (Hong Kong University of Science and Technology)

**FR\_PSD02 Parallel Session with Discussant May 24, 04:00 PM 05:30 PM**

U5, First floor

**Session Chair:** ROLAND KOENIGSGRUBER (SKEMA BUSINESS SCHOOL), **Discussant 1:** Dimitris Kanelis (Lancaster University), **Discussant 2:** Fabio Motoki (UNIVERSITY OF EAST ANGLIA)

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Transformational Change: Measurement and Economic Consequences

Martin Artz (University of Münster), Hannes Doering (University of Muenster), **Simon Schölzel** (University of Muenster)

Measurement Intensity

**IONELA ANDREICOVICI** (FRANKFURT SCHOOL OF FINANCE & MANAGEMENT), Valeri Nikolaev (The University of Chicago), Laurence van Lent (Frankfurt School of Finance), Ruishen Zhang (Shanghai University of Finance and Economics)

**FR\_RF02 Research Forum May 24, 04:00 PM 05:30 PM**

U413a, Fourth floor

**Session Chair:** MARTIN HOOGENDOORN (Erasmus University Rotterdam),

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Does Wedge Size Matter? Financial Reporting Quality and Effective Regulation of Dual-Class Firms

**RIMONA PALAS** (COLLEGE OF LAW AND BUSINESS), Dov Solomon (College of Law and Business, Israel), Dalit Gafni (College of Management - Academic Studies (COLMAN)), Ido Baum (College of Management-Academic Studies (Colman))

Does More Prominent Presentation Format Improve the Usefulness of Financial Information for the Market? Evidence from Other Comprehensive Income Reporting in China

Rong Huang (University of Macau), MING LIU (UNIVERSITY OF MACAU), **Feng Tang** (University of Macau), Desmond Yuen (University of Macau)

Investor Inattention, Financial Narrative, and Tone-Based Heuristics

Miles Gietzmann (Bocconi University - Accounting Department), **Francesco Grossetti** (Bocconi University), Craig Lewis (Vanderbilt University)

Earnings Quality and Face Work in Annual Reports

**Jana Neuland** (Ilmenau University of Technology), Michael Grüning (Ilmenau University of Technology)

**GV\_PS10 Parallel Session May 24, 04:00 PM 05:30 PM**

U406b, Fourth floor

**Session Chair:** ANDREAS JANSSON (JÖNKÖPING UNIVERSITY, JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL),

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Generalist CEOs and Debt Concentration

Yiwei Li (University of Essex), **Zhe Shen** (Xiamen University), Ye qin Zeng (Durham University), Zhiliang Zhu (Xiamen University)

The relationship between directors interlocked with strategic peers, managerial ability, and managerial slack

**Yi-Hsing Liao** (Chung Yuan Christian University), Temg-Sheng Sang (Chung Yuan Christian University)

The Effect of Managerial Ability on Financial Risk

**CHIH-WEI CHANG** (SOAS, UNIVERSITY OF LONDON)

**GV\_PSD04 Parallel Session with Discussant May 24, 04:00 PM 05:30 PM**

U6, First floor

**Session Chair:** Radha Shiwakoti (Brunel University), **Discussant 1:** HUNGHUA PAN (NATIONAL TSING-HUA UNIVERSITY), **Discussant 2:** YI WANG (DURHAM UNIVERSITY)

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Elite CEOs: Political connections and pay in China

**MARTA ALONSO** (UNIVERSITY OF NAVARRA)

Audit committee characteristics, political influence and internal control quality in China

**WEI LU** (MONASH UNIVERSITY), DAVID XUDONG JI (XI'AN JIAOTONG-LIVERPOOL UNIVERSITY)

**HI\_PS02 Parallel Session May 24, 04:00 PM 05:30 PM**

U264, Second floor

**Session Chair:** Shraddha Verma (The Open University ),

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The Role of Property Conceptions in the Development of Asset Definitions: Insights from Germany and the USA

**TESSA KUNKEL** (Copenhagen Business School)

'As bad as bad can be': Accounting for species extinction in the North Pacific

**Karen McBride** (University of Portsmouth)

**HI\_RF01 Research Forum May 24, 04:00 PM 05:30 PM**

U411, Fourth floor

**Session Chair:** VERA LINKE (UNIVERSITY OF THE FEDERAL ARMED FORCES HAMBURG),

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Masked costs in the case of Portuguese 'Guerra do Ultramar' (1961-1974)

**Delfina Gomes** (University of Minho ), Manuel Cunha (University of Minho), Ana Alexandra Caria (University of Minho)

Women in the early stage of accounting professionalisation

**RYOKO SHINOTO** (REITAKU UNIVERSITY)

Revenue Recognition: Issues and Pitfalls – a Scottish Case Study

**Kevin McMeeking** (Brunel University), Roy Chandler (Cardiff University), Oliver Marnet (Southampton Business School, University of Southampton), david gwilliam (University of Exeter)

Accounting practices of the London Gas Light Company in the mid-19th century

**MITSUNORI KASUKABE** (HOKKAIDO UNIVERSITY), Chie Sawanobori (Osaka Sangyo University)

Sustainable Development and Responsible Management in Edo era (1603-1868) in Japan: reflection from accounting documents and kakun

**ORIE MIYAZAWA** (UNIVERSITY OF KENT)

**IC\_PS02 Parallel Session May 24, 04:00 PM 05:30 PM**

U406a, Fourth floor

**Session Chair:** Anna Alon (University of Agder),

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Critical dialogic accountability in nonprofit organisations: Promoting pluralism through immanent evaluation

Kylie Kingston (Queensland University of Technology (QUT)), Belinda Luke (Queensland University of Technology (QUT)), **Eija Vinnari** (Tampere University)

The provocation of profit: organisational identity and public measures

**Sarah Adams** (Australian National University), Matthew Hall (Monash University), YUVAL MILLO (WARWICK UNIVERSITY BUSINESS SCHOOL), PAUL THAMBAR (MONASH UNIVERSITY)

Reimagining the Conceptual Foundation of Accounting: Environmental Wealth and the Society at Large  
**JAN FRIEDRICH** (ESCP EUROPE)

**IC\_PSD02 Parallel Session with Discussant May 24, 04:00 PM 05:30 PM**

U7, First floor

**Session Chair:** Dominic Detzen (Vrije Universiteit Amsterdam), **Discussant 1:** ELODIE GARLOT FALGUIERES (IESEG SCHOOL OF MANAGEMENT), **Discussant 2:** KIRSI-MARI KALLIO (TURKU SCHOOL OF ECONOMICS)

Between hope and disappointment: exploring actors' unstable engagements with accounting

**Jacob Reilley** (University of Groningen), Lukas Loehlein (WHU - Otto Beisheim School of Management), JAROMIR JUNNE (HAMBURG HELMUT SCHMIDT UNIVERSITY - UNIVERSITY OF THE FEDERAL ARMED FORCES)

Female accountants in China: Generational shifts and changing identity in family, society and workplace

**QI LI** (HERIOT-WATT UNIVERSITY EDINBURGH), RANIA KAMLA (HERIOT-WATT UNIVERSITY EDINBURGH), Eleni Chatzivgeri (University of Edinburgh)

**IC\_RF02 Research Forum May 24, 04:00 PM 05:30 PM**

U414b, Fourth floor

**Session Chair:** Maude Plante (Université Laval),

"Once a scout, always a scout!": Accountability through annual calendars

**SARAH MAIRE** (IESEG SCHOOL OF MANAGEMENT), Maude Plante (Université Laval), Sébastien Liarte (IAE Nancy School of Management)

Corporate Social Responsibility Innovations during Crisis

**ENOCH OPARE MINTAH** (KINGSTON UNIVERSITY), Mahmoud Elmarzouky (Aston University)

Orientalist Discourses of Accountability and Vulnerable Stakeholders' Livelihood during Covid-19: Evidence from the Global Cotton Supply Chain in Egypt

**Nglaa Ahmad** (UNIVERSITY OF ABERDEEN), Shamima Haque (The University of Aberdeen), Muhammad Azizul Islam (University of Aberdeen)

One perfect accountant or the perfect accountant for you?

**Rob Janssens** (Hasselt University), Maarten Corten (Hasselt University), Nadine Lybaert (Hasselt University), Anneleen Michiels (Hasselt University), Jelle Schepers (Hasselt University)

Jack of all trades, master of none: the one-stop-shop as a double-edged sword for external accountants  
**Maarten Corten** (Hasselt University), Rob Janssens (Hasselt University), Nadine Lybaert (Hasselt University), Anneleen Michiels (Hasselt University), Jelle Schepers (Hasselt University)

**MA\_PS02 Parallel Session May 24, 04:00 PM 05:30 PM**

U410b, Fourth floor

**Session Chair:** Michael Farrell (University College Cork),

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Employees' Strategic Advice Seeking: The Role of Performance Evaluation and Performance Measure Noise

Kai Alexander Bauch (TU Kaiserslautern), **Florian Behrend** (Düsseldorf University), Christoph Feichter (Vienna University of Economics and Business)

Using Algorithms to be Lenient: The Effects of Advice Valence and Algorithm Adjustment Decision Rights on Algorithmic Advice Use in Performance Evaluation

FANGBIN LIN (UNSW SYDNEY), **Mandy Cheng** (UNSW Sydney), Kerry Humphreys (UNSW Sydney)

**MA\_PSD02 Parallel Session with Discussant May 24, 04:00 PM 05:30 PM**

U8, Second floor

**Session Chair:** Ann Jorissen (University of Antwerp), **Discussant 1:** Jan Pfister (Turku School of Economics), **Discussant 2:** Jan-Hendrik Meier (Kiel University of Applied Sciences)

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Digitalization Tensions in the Management Accounting Profession: Boundary Work Responses and Their Consequences

**CLAUDIO WANDERLEY** (FEDERAL UNIVERSITY OF PERNAMBUCO), Kate Horton (Federal University of Pernambuco)

Bean counters, business partners, or even more roles? Management accounting roles in the age of the digital transformation

**Janina Matern** (University of Hagen), Klaus Derfuss (University of Hagen), Christian Geyer (University of Hagen), Kristopher Pantani (University of Hagen), Sina Sauerland (University of Hagen)

**PSNP\_PS02 Parallel Session May 24, 04:00 PM 05:30 PM**

U401, Fourth floor

**Session Chair:** Antti Rautiainen (University of Jyväskylä, JSBE, Finland ),

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Research on Balanced Scorecard for Public and Non-profit Organizations: Design, Implementation, and Features

**Ruben Barros** (Iscte - Instituto Universitário de Lisboa)

COVID-19 Communication Management on Facebook Pages of Local Governments

**DIEGO RAVENDA** (TBS BUSINESS SCHOOL (CAMPUS BARCELONA)), Maika Valencia-Silva (EAE Business School, Campus Barcelona), Josep Argiles-Bosch (University of Barcelona), Josep García-Blandón (Universidad Ramón Llull, IQS School of Management)

PUBLIC ADMINISTRATIONS' NET ASSET: A PRAGMATIC PERSPECTIVE ON ITS VALUATION PROCESS

**DANIELA SORRENTINO** (UNIVERSITY OF SIENA), Riccardo Mussari (University of Siena), Pasquale Ruggiero (University of Siena and Brighton Business School)

**SEE\_PS02 Parallel Session May 24, 04:00 PM 05:30 PM**

U261, Second floor

**Session Chair:** Sijing Wei (CREIGHTON UNIVERSITY),

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Role of Corporate Social Responsibility in Sin Firms: Evidence from Arms Companies' Responses to Local Soldier Fatalities

**Eunice Khoo** (The Australian National University), Louise Yi Lu (Australian National University), Xuejun Jiang (Newcastle University), Yi Pan (The Australian National University)

Legal Protection of Stakeholder Monitoring and Corporate Pollution: Evidence from the Enactment of State Anti-SLAPP Statutes

KEVIN. C. W. CHEN (The Hong Kong University of Science and Technology), ZHIHONG CHEN (THE HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY), **CHENGZHU SUN** (THE HONG KONG POLYTECHNIC UNIVERSITY)

How Language Choice and Readability Influence the Assessment of Corporate Ethical Behavior

**Matthias B. Wesser** (Heinrich Heine University Düsseldorf), Barbara E. Weißenberger (Heinrich Heine University Düsseldorf)

**SEE\_PSD02 Parallel Session with Discussant May 24, 04:00 PM 05:30 PM**

U356, Third floor

**Session Chair:** Valentina Minutiello (LIUC - Cattaneo University), **Discussant 1:** CARMEN CORREA (UNIVERSITY PABLO DE OLAVIDE, SEVILLE), **Discussant 2:** Laura Corazza (University of Torino)

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Accountability in the Circular Economy: Empirical Examination in a Multi-stakeholder Setting

**Hannele Mäkelä** (Tampere University), Annika Blomberg (Tampere University), Anna Heikkinen (Tampere University), Johanna Kujala (Tampere University)

Institutional investors and Low-Carbon Transition: A multi-level analysis of lead firm reorientation (2010-2020)

**Niklas Kreander** (University of South-Eastern Norway), Kenneth McPhail (Manchester Business School), Frank Geels (University of Manchester)

**SEE\_PSD09 Parallel Session with Discussant May 24, 04:00 PM 05:30 PM**

U9, Second floor

**Session Chair:** Paul Klumpes (Aalborg University), **Discussant 1:** ANEESH RAGHUNANDAN (LSE, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE), **Discussant 2:** Raphael Tietmeyer (Hamburg University)

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Gender Identity Norms and Female Analyst Performance: Evidence from the #MeToo Movement  
**JING XUE** (NANJING UNIVERSITY), RUBIN HAO (University of Macau), Haoyi Yang (Nanjing University), Shikong Luo (The University of Oklahoma)

Gender diversity and ESG misconduct

**Emma García-Meca** (Technical University of Cartagena), Jennifer Martinez Ferrero (University of Salamanca)

**SEE\_RF01 Research Forum May 24, 04:00 PM 05:30 PM**

U121b, First floor

**Session Chair:** MATTI SKOOG (ABO AKADEMI UNIVERSITY),

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The Steering Effect of the EU Taxonomy: Evidence from German Institutional and Retail Investors.  
**Sandra Chrzan** (TU Dortmund University), Christiane Pott (TU Dortmund University)

Financial Analysts and sustainability reporting – Evidence based on the GRI standards

**UJJAL MONDAL** (UNIVERSITY OF EAST ANGLIA), Ana Marques (University of East Anglia), Fabio Motoki (UNIVERSITY OF EAST ANGLIA), Encarna Guillamon Saorin (Carlos III University Madrid), Andrea Bafundi (Università di Padova)

Consequences of Sustainability Reporting Mandates - Early Evidence on the EU Taxonomy Regulation  
**Katrin Hummel** (Vienna University of Economics and Business), Karina Bauernhofer (Vienna University of Economics and Business)

Disclosure required in the EU taxonomy: a communication model and research agenda

**JULIAN BERENS** (ROSTOCK UNIVERSITY)

The Current State of Corporate Sustainability Reporting Regulation in the European Union

**Dominik Jobst** (Vienna University of Economics and Business), Katrin Hummel (Vienna University of Economics and Business)

**TX\_PS02 Parallel Session May 24, 04:00 PM 05:30 PM**

U262, Second floor

**Session Chair:** INGA HARDECK (UNIVERSITY OF REGENSBURG),

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Tax Offices Segmentation and Tax Avoidance in a Developing Country

**AGUS HIDAYAT** (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS)

Constructing Compliance with HMRC Tax Strategy Regulation

**SALMA ASHOUR** (UNIVERSITY OF BIRMINGHAM), Doris Merkl-Davies (Bangor University), Helen Rogers (Bangor University)

How Tax Complexity Influences the Success of Mutual Agreement Procedures in International Tax Dispute Resolution

Felix Siegel (Ludwig-Maximilian University of Munich), Deborah Schanz (Ludwig-Maximilians-Universität München), **Stefan Baaken** (Ludwig-Maximilian University of Munich)

**TX\_PSD01 Parallel Session with Discussant May 24, 04:00 PM 05:30 PM**

U1, First floor

**Session Chair:** Panagiotis Karavitis (Adam Smith Business School, University of Glasgow), **Discussant 1:** Taejin Jung (IE University), **Discussant 2:** KAREL HRAZDIL (SIMON FRASER UNIVERSITY)

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The effect of addback statutes on CEO compensation

**KAREL HRAZDIL** (SIMON FRASER UNIVERSITY), Gerald Lobo (University of Houston – Bauer College of Business), Ray Zhang (Simon Fraser University), Weiji Zhang (Simon Fraser University)

Passing the Shareholders' Tax Burden to the Corporation: Evidence from Inheritance and Gift Tax  
Hyun Jong Na (Hanyang University), **Taejin Jung** (IE University)

**TX\_RF01 Research Forum May 24, 04:00 PM 05:30 PM**

U402, Fourth floor

**Session Chair:** Pantelis Kazakis (Adam Smith Business School, University of Glasgow),

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TAX EDUCATION AND TAXPAYER ENCULTURATION: INITIATIVES FOR A DEVELOPING COUNTRY

**LESLEY JUNE STAINBANK** (UNIVERSITY OF KWAZULU-NATAL), Rajesh Ramlall (Durban University of Technology), David Greenham (Durban University of Technology)

Community Empowerment: CEOs' Political Ideology, Social Capital, and Corporate Tax Avoidance

**TIEN-SHIH HSIEH** (UNIVERSITY OF MASSACHUSETTS DARTMOUTH), Zhihong Wang (Clark University), Jeong-Bon Kim (City University of Hong Kong)

Autocrats, Democrats and Law Simplification – The Case of Tax Complexity

**Adrian Schipp** (Paderborn University), Henning Giese (Paderborn University)



Impact of Tax Rate Increase on Real Estate Investment Funds in Czech Republic  
**JÁCHYM LUKEŠ** (UNIVERSITY OF ECONOMICS IN PRAGUE)

Court Rulings and Market Efficiency: Evidence from the German Nuclear Fuel Tax  
Drahomir Klimsa (University of Augsburg), **MARIO RIEGER** (University of Augsburg), Robert Ullmann  
(University of Augsburg)

# Thursday, May 25

## **AU\_PS04 Parallel Session May 25, 09:00 AM 10:30 AM**

U406a, Fourth floor

**Session Chair:** Maarten Corten (Hasselt University),

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The Relative Contribution of Audit Partners on the Inputs and Outputs of the Audit Process

**JÉRÔME DESCHÊNES** (QUEBEC UNIVERSITY AT ABITIBI-TEMISCAMINQUE), Jean Bédard (Laval University)

Partner Narcissism and Audit Reports Readability

**JAVAD RAJABALIZADEH** (TURKU SCHOOL OF ECONOMICS), Hannu Schadewitz (Turku School of Economics, University of Turku)

Audit Partner Gender and Financial Statement Comparability

**Mansoor Afzali** (Hanken School of Economics), Bjørn Jørgensen (Copenhagen Business School), Kim Ittonen (Hanken School of Economics)

## **AU\_RF03 Research Forum May 25, 09:00 AM 10:30 AM**

U121a, First floor

**Session Chair:** JENNIFER HOWARD (CALIFORNIA STATE UNIVERSITY LONG BEACH),

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Is Information on Audit Materiality Useful for Supervisory Board Members? Evidence from Germany

**Reiner Quick** (Technical University of Darmstadt), Dominik Claßen (Technical University of Darmstadt)

Materiality is in the eye of the beholder: The effect of public disclosure on audit materiality thresholds

**Omar De Ines Anton** (Carlos III University Madrid), Beatriz Garcia Osma (Carlos III University Madrid), Encarna Guillamon Saorin (Carlos III University Madrid)

How do auditors perceive detection risk emotionally?

**Kati Pajunen** (University of Jyväskylä), Jani Saastamoinen (University of Eastern Finland), Antti Rautiainen (University of Jyväskylä, JSBE, Finland), Sebastian Oelrich (Technical University Dresden)

Assure or Insure IT and Cyber Risk? Non-Professional Investors' Willingness to Invest

**KEVIN GAUCH** (DARMSTADT UNIVERSITY OF TECHNOLOGY), Reiner Quick (Technical University of Darmstadt)

**ED\_RF03 Research Forum May 25, 09:00 AM 10:30 AM**

U414a, Fourth floor

**Session Chair:** Lucía Mellado (UNIVERSIDAD NACIONAL DE EDUCACION A DISTANCIA),

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Teaching Case: Accounting for Mandatory Convertible Bonds from the Issuer's and Investor's Perspective

**Wei Chern Koh** (Singapore University of Social Science), Ming Jian (Nanyang Technological University)

What do immigrant entrepreneurs know about finance and accounting? An international study

**Marco Trombetta** (IE University), Julio dDe Castro (IE Business School)

Teaching Excellence Awards in Higher Education: a comparison of criteria across eleven countries

**Nadia Gulko** (University of Lincoln), NATALIE CHURYK (NORTHERN ILLINOIS UNIVERSITY), Sanlie Middelberg (North-West University), Lies Bouten (IÉSEG School of Management), Patricia Everaert (Ghent University), Nick McGuigan (Monash University), Camillo Lento (Lakehead University), Elizabeth Gordon (Temple University), Seyram Kawor (University of Cape Coast), Saravanan Muthaiyah (Multimedia University), Suresh Sahoo (Sri Sri University), Nadeeka Withanage (Greenwich University), Olubukunola Uwuigbe (Covenant University)

Bridging the Gap between Education, Research, and Practice in Stock Valuation

**Lars Olbert** (Linköping University)

**FA\_PS04 Parallel Session May 25, 09:00 AM 10:30 AM**

U410b, Fourth floor

**Session Chair:** Anne Wyatt (Deakin University),

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Primary Dealers' Classification of Government Bonds and Peer Banks' Asset Allocation Decisions: Evidence from ESMA 2011/226 Recommendation

**FRANCESCO GRAZIOLI** (HEC PARIS), Annalisa Prencipe (Bocconi University)

Deposit Insurance and Credit Union Earnings Opacity

**LEMONIA REMPOUSIKA** (OPEN UNIVERSITY), Dimitris Chronopoulos (University of St Andrews, School of Management), Linh Nguyen (University of St Andrews, School of Management), John Wilson (Saint Andrews University)

Current developments in the European corporate bond market

**Pia Stoczek** (Paderborn University), Urska Kosi (Paderborn University), Benedikt Franke (University of Wuerzburg)

**FA\_PSD03 Parallel Session with Discussant May 25, 09:00 AM 10:30 AM**

U4, First floor

**Session Chair:** Weihuan Sophia Zhai (Xiamen University), **Discussant 1:** Frank Ecker (Frankfurt School of Finance & management), **Discussant 2:** SIMON HARRÉ (MAASTRICHT UNIVERSITY)

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Influencers, Network Concentration, and Investors' Information Processing: Evidence from Twitter

**SIMON HARRÉ** (MAASTRICHT UNIVERSITY)

Wisdom of Crowds along the Supply Chain: Causal Evidence from Trade Credit

**Albert Mensah** (HEC Paris), Jeong-Bon Kim (City University of Hong Kong), Franco Wong (University of Toronto), Vicki (Wei) Tang (Georgetown University)

**FA\_RF02 Research Forum May 25, 09:00 AM 10:30 AM**

U413a, Fourth floor

**Session Chair:** Andreas Charitou (University of Cyprus),

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The Online Usage of Integrated Reports – An Exploratory Study of the Demand Side

**STEPHANIE MITTELBACH-HOERMANSIEDER** (WU Vienna), Eloy Barrantes (nexxar)

Reliability and indicativeness in interim reporting

Suying Zhao (University of Technology Sydney), **SUE WRIGHT** (UNIVERSITY OF TECHNOLOGY SYDNEY), ROBERT MARIUSZ J. CZERNKOWSKI (UNIVERSITY OF TECHNOLOGY SYDNEY), JONATHAN TYLER (UNIVERSITY OF TECHNOLOGY SYDNEY)

Earnings Quality among Private Firms: Handle with Care

**Giorgio Ricciardi** (University of Campania - Luigi Vanvitelli), Pietro Fera (University of Campania - Luigi Vanvitelli), Nicola Moscariello (University of Campania - Luigi Vanvitelli), Elbano de Nuccio (University Lum - Giuseppe Degennaro)

The Impact of ESG Scores on the Value Relevance of the Fair Value Hierarchy: Evidence from European Banks

Giuseppe Di Martino (University of Bari Aldo Moro), Federca Miglietta (University of Bari Aldo Moro),

**Valerio Potì** (M. Smurfit School of Business, University College Dublin)

**FR\_PS04 Parallel Session May 25, 09:00 AM 10:30 AM**

U401, Fourth floor

**Session Chair:** Salma Ibrahim (Kingston University),

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Does Financial Information Presentation Format Matter? Evidence from Research and Development Expense Reporting

Partha Mohanram (University of Toronto), Wei Sun (Univ. of International Business & Economics),

**Baohua Xin** (University of Toronto), Jigao Zhu (Univ. of International Business & Economics)

Customer Firms' Earnings Management Mechanisms and Their Suppliers' Trade Credit  
JinagBo HuangFu (Florida Atlantic University), **Maya Thevenot** (Florida Atlantic University), Hanbing Xing (Florida Atlantic University)

Pain at the pump: Excise tax and earnings management  
**ALESSANDRO PAOLO RIGAMONTI** (UNIVERSITY OF PISA), Giulio Greco (University of Pisa), CAPOCCHI ALESSANDRO (DEPARTMENT OF ECONOMIC-BUSINESS SCIENCES AND LAW FOR ECONOMICS Bicocca University Italy)

**FR\_PSD03 Parallel Session with Discussant May 25, 09:00 AM 10:30 AM**

U5, First floor

**Session Chair:** Philip Joos (Tilburg University), **Discussant 1:** Igor Goncharov (Lancaster University), **Discussant 2:** Jennifer Tucker (University of Florida)

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Economic consequences of the new accounting standards on leases

**Isabel Lourenco** (Lisbon University Institute), Raquel Sarquis (University of São Paulo), Veronica Santana (Fecap), Ariovaldo Santos (University of São Paulo)

Balance sheet smoothing

**Thorsten Sellhorn** (LMU München - Institut für Rechnungswesen und Wirtschaftsprüfung), Tobias Witter (Humboldt University Berlin), Paraskevi Vicky Kiosse (University of Exeter), Jens Müller (Paderborn University)

**FR\_RF03 Research Forum May 25, 09:00 AM 10:30 AM**

U115a, First floor

**Session Chair:** FANG LI (University of Oxford Saïd Business School),

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Impact of IFRS 15 Revenue from Contracts with Customers on Construction Industry

**LENKA KRUPOVA** (ANGLIA RUSKIN UNIVERSITY), Magdalena Partac (Anglia Ruskin University)

The Effect of Anti-subsidy Actions on Corporate Disclosure of Subsidy Information

Ningzhong Li (University of Texas at Dallas), Wenjing Li (Jinan University), Youchao Tan (Jinan University), **Cheng Zeng** (University of Manchester)

Informational mosaic effect and discretionary disclosure

**Manuel Nunez-Nickel** (Universidad Carlos III de Madrid-Q2818029G), Paulo Maduro (Universidad Carlos III de Madrid), Gilberto Marquez-Illescas (University of Rhode Island)

Strategically Timed Voluntary Disclosures before Conferences: Global Evidence

**EMILY WANG** (THE HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY), SHIHENG WANG (THE HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY), Yanying Zhu (Hong Kong

University of Science and Technology)

Does Consistent Capitalized R&D Ratio Improve Information Effects of Capitalized Development Expenditures?

**Joe (Joonghi) Cho** (University of Bristol), Heejung Kim (Korea Aerospace Research Institute (KARI))

**GV\_PS03 Parallel Session May 25, 09:00 AM 10:30 AM**

U119, First floor

**Session Chair:** George Voulgaris (University of Manchester),

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Do Firms Respond to the Mandated Disclosure of Target Gender Quotas for Top Executive Positions? An Examination of the Effectiveness of Nudging

Isabella Grabner (WU Vienna), Zoltan Novotny-Farkas (Vienna University of Economics and Business),  
**MARIANA SAILER** (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS)

The Market Valuation of Board Gender Diversity in Sub-Saharan Africa

**DIANA SSEKIBOBO** (School of Business, MAKERERE UNIVERSITY KAMPALA), **GODFREY AKILENG** (School of Business, Makerere University), **DAVID NAMANYA** (School of Business, Makerere University), Eric Nzibonera (School of Business, Makerere University)

Does board gender diversity affect bank credit risk? Empirical evidence from US

**ASAD MEHMOOD** (UNIVERSITÀ G.D'ANNUNZIO DI CHIETI-PESCRA), **FRANCESCO DE LUCA** (PESCARA ), Hao Quach (University of Lincoln)

**GV\_PS04 Parallel Session May 25, 09:00 AM 10:30 AM**

U261, Second floor

**Session Chair:** Eduardo Schiehl (HEC Montréal / Aalto University School of Business),

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What accounting does to the board meeting – on achieving board meetings

**BINO CATASUS** (STOCKHOLM BUSINESS SCHOOL), Gustav Johed (Stockholm Business School)

'On the same wavelength': how shared values in client relationships reconcile competing logics for tax professionals.

**Ruth Lynch** (Kemmy Business School, University of Limerick), **SHEILA KILLIAN** (UNIVERSITY OF LIMERICK, KEMMY BUSINESS SCHOOL), Philip O'Regan (University of Limerick)

Sustainability-oriented targets in executive compensation – Symbolic measures or significant catalyst for a sustainable transition?

**ALEXANDER HOFER** (LINZ JOHANNES KEPLER UNIVERSITY), Ewald Aschauer (Vienna University of Economics and Business), Patrick Velte (Leuphana University)

**GV\_PSD03 Parallel Session with Discussant May 25, 09:00 AM 10:30 AM**

U6, First floor

**Session Chair:** Saeed Akbar (The University of Bradford), **Discussant 1:** Hrvoje Kurtovic (HEC Lausanne), **Discussant 2:** MATE SZELES (Tilburg University)

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The Signaling Value of Legal Form in Debt Financing

**Steven Vanhaverbeke** (Catholic University of Leuven), Jeroen Mahieu (KUL), Felix Bracht (KUL)

Trading Information Transparency and Credit Rating Efficiency: Evidence from the Bond Market

**YU GAO** (UNIVERSITY OF ST. THOMAS), Zhaoyang Gu (Chinese University of Hong Kong)

**IC\_PS03 Parallel Session May 25, 09:00 AM 10:30 AM**

U358, Third floor

**Session Chair:** Chinyere Uche (University of Bristol),

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Recycling information in news articles. Corporate “pollutants” and media’s responsibility

**MARIA-SILVIA SANDULESCU** (BUCHAREST UNIVERSITY OF ECONOMIC STUDIES)

“We can help!” Stories of professional accountants’ quest for social worth

Claire-France Picard (Université Laval), **MICHELLE RODRIGUE** (LAVAL UNIVERSITY)

Accounting for drama: the making of the organisation as a ‘performing actor’

**Giulia Achilli** (Royal Holloway University of London), Elena Giovannoni (Royal Holloway University of London)

**IC\_PS04 Parallel Session May 25, 09:00 AM 10:30 AM**

U262, Second floor

**Session Chair:** JOHAN GRAAF (STOCKHOLM SCHOOL OF ECONOMICS),

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Legitimation of accounting fraud: A micro-discursive analysis of Wirecard's CEO

**Philippe TOURON** (UNIVERSITE PARIS 1), Peter Daly (EDHEC Business School)

How do some risks matter more than other: Positioning tactics and risk construction in risk management

**ANESTIS KEREMIS** (COPENHAGEN BUSINESS SCHOOL), Christian Huber (Copenhagen Business School), Jan Mouritsen (Copenhagen Business School)

Partisan Return Comovement

**Lijuan Zhang** (The Australian National University), Hai WU (Australian National University), Jiayue Qiu (Australian National University)

**IC\_PSD03 Parallel Session with Discussant May 25, 09:00 AM 10:30 AM**

U7, First floor

**Session Chair:** ALESSANDRO GHIO (LAVAL UNIVERSITY), **Discussant 1:** Maude Plante (Université Laval), **Discussant 2:** Shirley Xu (Keele University)

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Valuing and negotiating category membership. A longitudinal case study on the interactions between financialization pressures and financial interventions.

**Torkel Strömsten** (Stockholm School of Economics), JOHAN GRAAF (STOCKHOLM SCHOOL OF ECONOMICS), Anders Biörklund (Stockholm School Of Economics)

Interpreting a principles-based accounting standard in a public arena – An analysis of actors' performance

**LEONIE DAUM** (UNIVERSITY OF INNSBRUCK), Christoph Pelger (University of Passau)

**MA\_PS03 Parallel Session May 25, 09:00 AM 10:30 AM**

U405a, Fourth floor

**Session Chair:** Teemu Malmi (Aalto University School of Business),

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The gender pay gap in performance-based pay: Evidence from a financial services firm

**CLAUDIA MARINI** (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS), Isabella Grabner (WU Vienna)

Management Control in Hierarchies

**Konstantin Flassak** (LMU Munich), Christian Hofmann (LMU Munich), MELISSA MARTIN (UNIVERSITY OF ILLINOIS AT CHICAGO), NINA SCHWAIGER (LMU Munich)

Value-based Management and Payout Policy

**Niklas Kister** (RUHR-UNIVERSITY BOCHUM), Thorsten Knauer (Ruhr-Universität Bochum), Friedrich Sommer (University of Bayreuth), MICHAEL WIEGERLING (BAYREUTH UNIVERSITY)

**MA\_PS04 Parallel Session May 25, 09:00 AM 10:30 AM**

U259, Second floor

**Session Chair:** ANIL KSHATRIYA (UNIVERSITY OF AMSTERDAM),

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CEO Turnover after Product-Harm Crises

Daniel Gyung Paik (University of Richmond), **Brandon Lee** (Indiana University Northwest), BO MENG (LONGWOOD UNIVERSITY), Nhat Nguyen (Colorado State University)

Charitable CEOs

**JINGWEN ZHANG** (ERASMUS UNIVERSITY ROTTERDAM, ERIM), EDDY CARDINAELS (TILBURG UNIVERSITY), Flora Kuang (The University of Melbourne)



**MA\_PSD03 Parallel Session with Discussant May 25, 09:00 AM 10:30 AM**

U8, Second floor

**Session Chair:** Utz Schaeffer (WHU - Otto Beisheim School of Management), **Discussant 1:** FINIA KUHLMANN (LSE, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE), **Discussant 2:** HOA HO (LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH)

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The Pathway of Management Accounting and Performance Management Towards Sustainability: A Systematic Literature Review and a Research Agenda

**Anna Missaglia** (LIUC - Cattaneo University), Valentina Minutiello (LIUC - Cattaneo University), Patrizia Tettamanzi (LIUC, Cattaneo University- castellanza), Andrea Urbinati (LIUC Università Cattaneo)

Strategic Disclosure of ESG Information

**Lisa Knacker** (Frankfurt University), Anna Rohlfing-Bastian (Goethe-University of Frankfurt am Main)

**MA\_RF02 Research Forum May 25, 09:00 AM 10:30 AM**

U121b, First floor

**Session Chair:** Breda Sweeney (National University of Ireland, Galway),

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Synthesizing and Assessing Value-Based Management Measurement: A Systematic Literature Review

**Janice Wobst** (Leuphana University Lüneburg), Parvina Tanikulova (independent), Rainer Lueg (Leuphana University Lüneburg)

Resilience-Oriented Management Control Systems as a Translation Mechanism of Resilience Strategy into Managerial Action—A Systematic Review

**Maximilian Weber** (Aschaffenburg University of Applied Sciences), Peter Roetzel (University of Stuttgart), Burkhard Pedell (University of Stuttgart)

Corporate Psychopaths in Charge: Implications and Some Suggestions for Future Management Accounting and Control Research in the Area of Decision-Influencing and Decision-Facilitating

**FLORIAN FUCHS** (UNIVERSITY OF KAISERSLAUTERN)

Management Control Systems: a Bibliometric Analysis of past Trends and future Research Avenues

**Edoardo Crocco** (Università degli Studi di Torino), Elisa Truant (University of Turin), Francesca Culasso (University of Turin)

Emotions and Identity Issues in the Hybridization of the Portuguese NHS Hospitals: The Case of Activity-Based Costing Implementation

**Ana Cristina Mendes Conceicao** (Lisbon University Institute), Maria Major (Lisbon University Institute), Stewart Clegg (The University of Sydney)

**PSNP\_PSD03 Parallel Session with Discussant May 25, 09:00 AM 10:30 AM**

U9, Second floor

**Session Chair:** ISABELLE ANDERNACK (BURGUNDY SCHOOL OF BUSINESS), **Discussant 1:** CLAUDIO COLUMBANO (Università di Roma Tre), **Discussant 2:** Pasquale Ruggiero (University of Siena and Brighton Business School)

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Visualising and measuring public values created by smart cities. A collaborative governance perspective  
Giuseppe Grossi (Kristianstad University), **Dorota Dobija** (Kozminski University), Zuzanna Staniszevska (Kozminski University), Dominika Kaczmarek-Ciesielska (Kozminski University)

The political economy of corruption and lobbying: A Bourdieusian insight into the UK's Greensill scandal  
**Iqbal Khadaroo** (King Fahd University of Petroleum and Minerals), Aminah Abdullah (Prince Mohammad bin Fahd University)

**PSNP\_RF01 Research Forum May 25, 09:00 AM 10:30 AM**

U402, Fourth floor

**Session Chair:** MAKOTO KUROKI (YOKOHAMA CITY UNIVERSITY),

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To survive in the COVID-19 pandemic: actions taken by NGOs

**Sviesa Leitoniene** (Kaunas University of Technology, School of Economics and Business), Halina Michalak (Lodz University), Ivana Perica (University of Split, Faculty of Economics, Business and Tourism)

ANALYSIS OF THE WEAKNESSES AND CONDITIONING FACTORS OF THE LEVEL OF RISK IN THE INTERNAL CONTROL OF UNITS OF THE SPANISH MINISTRY OF DEFENCE (2016-2021)  
ROSARIO PEREZ MOROTE (UNIVERSITY OF CASTILLA LA MANCHA), **CAROLINA PONTONES ROSA** (UNIVERSITY OF CASTILLA LA MANCHA), MONTSERRAT MANZANEQUE LIZANO (UNIVERSITY OF CASTILLA LA MANCHA), Javier Calleja-Lozano (Castilla-La Mancha University), Jesús Fernando Santos Peñalver (Universidad de Castilla La Mancha)

Windfall federal grants and local government corruption

Xiangpei Chen (George Washington University), **ANGELA GORE** (GEORGE WASHINGTON UNIVERSITY), jennifer spencer (george washington university), James Wade (george washington university)

Determinants in a context of SDG commitments for greater dissemination of economic, social and environmental information at the university level.

**Jesús Mauricio Flórez Parra** (University of Granada), Antonio López Hernández (University of Granada), María Victoria López-Pérez (University of Granada), Lourdes Arco-Castro (University of Granada)

Local debt limits and financial flexibility of municipally-owned corporations

**Anna Bialek-Jaworska** (University of Warsaw Faculty of Economic Sciences), Agnieszka Kopańska (Faculty of Economic Sciences University of Warsaw)

**SEE\_PS03 Parallel Session May 25, 09:00 AM 10:30 AM**

U406b, Fourth floor

**Session Chair:** René Orij (NYENRODE BUSINESS UNIVERSITEIT),

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A reflexive understanding of the interplay between materiality and the GRI Standards to unpack comparability

**BLERITA KORCA** (UNIVERSITY OF BAMBERG), Ericka Costa (Università degli Studi di Trento), Lies Bouten (IÉSEG School of Management)

Water security and enterprise risk management: reporting boundaries of CDP questionnaire

**ELENA CARRIÓN** (UNIVERSITY OF BURGOS), Carla Antonini (Autonomous University of Madrid), ENRIQUE MESA-PÉREZ (UNIVERSIDAD LOYOLA ANDALUCÍA), Antonio J. Mateo-Marquez (University of Burgos)

Interdisciplinary water accounting: User and preparer experiences of Australian General Purpose Water Accounting Reports

**DUSHY HEWAWITHANA** (University of Bradford), James Hazelton (Macquarie University, Australia), Greg Walkerden (Macquarie University, Australia), Edward Tello (Monash Business School)

**SEE\_PS04 Parallel Session May 25, 09:00 AM 10:30 AM**

U250a, Second floor

**Session Chair:** Daniel Reimsbach (Radboud University),

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Trust-Building Efforts and Sustainability Reporting Assurance Quality: Insights from Europe

**Ewelina Zarzycka** (Lodz University), Joanna Krasodomska (Krakow University of Economics), Donna Street (University of Dayton), Wojciech Grabowski (University of Lodz)

Sustainability assurance and resource adjustments: The case of cost asymmetry

Alexander Bassen (Hamburg University), Laura-Maria Gastone (Hamburg University), Kerstin Lopatta (Hamburg University), **ANNA RUDOLF** (HAMBURG UNIVERSITY), SEBASTIAN TIDEMAN (SYRACUSE UNIVERSITY)

Assurance Statement Breadth and its Determinants: The UK Perspective

**NAJIB BWANIKA** (UNIVERSITY OF RENNES 1), Florence Depoers (Paris Nanterre University), Lionel Touchais (University of Rennes 1)

**SEE\_PSD03 Parallel Session with Discussant May 25, 09:00 AM 10:30 AM**

U356, Third floor

**Session Chair:** ATAUR BELAL (UNIVERSITY OF BIRMINGHAM), **Discussant 1:** Frank Schiemann (University of Bamberg), **Discussant 2:** Sasan Mansouri (Goethe University Frankfurt)

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The Effect of Mandatory Climate Risk Disclosure on Investment Performance: Evidence from the U.S.

Insurance Industry

**JIA GUO** (THE HONG KONG POLYTECHNIC UNIVERSITY), Jiang Cheng (Lingnan University), Tjomme Rusticus (The Hong Kong Polytechnic University)

Resolving ESG disagreement among the ultimate decision makers? Voluntary ESG disclosure and dispersion in ESG investors' asset allocations

**Sijing Wei** (CREIGHTON UNIVERSITY), Cong Tao (ESSEC Business School), Xu (Frank) Wang (Saint Louis University), Michael Kimbrough (University of Maryland-College Park)

**SEE\_RF02 Research Forum May 25, 09:00 AM 10:30 AM**

U411, Fourth floor

**Session Chair:** FITRA ROMAN CAHAYA (UNIVERSITY OF ESSEX),

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ESG Disclosure as Advertisement of Corporate Bond Issuances

Andreas G. F. Hoepner (School of Business-University College Dublin), Frank Schiemann (University of Bamberg), **FABIOLA SCHNEIDER** (DUBLIN CITY UNIVERSITY), Raphael Tietmeyer (Hamburg University)

The Influence of Family Ownership – Does it pay for Family Firms to Decarbonize?

**Johanna Schulze-Berge** (Technical University Munich - Chair of Management Accounting)

Environmental Sustainability Reporting for Small and Medium Sized Enterprises: Is the Global Reporting Initiative a feasible approach? The Small and Medium Sized Accounting Practitioners perspective

**LOUISE GORMAN** (TRINITY COLLEGE DUBLIN, TRINITY BUSINESS SCHOOL)

Please, help me to improve: The role of targets' E, S & G scores in M&A operations

**FLAVIO SPAGNUOLO** (FEDERICO II UNIVERSITY OF NAPLES), FIORENZA MEUCCI (FEDERICO II UNIVERSITY OF NAPLES), Claudia Zagaria (University of Campania "Luigi Vanvitelli", Department of Economics), Luca Ferri (University of Naples "Federico II")

Green Finance, Sustainability Disclosure, and Economic Implications

**SERENA WU** (TRINITY WESTERN UNIVERSITY), Chen Liu (Trinity Western University)

**TX\_PS03 Parallel Session May 25, 09:00 AM 10:30 AM**

U264, Second floor

**Session Chair:** JOHANNES LORENZ (Oldenburg University),

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Exploring the Impact of Tax Education on CSR Perceptions of Corporate Tax Planning

**KENNY DEKOSTER** (GHENT UNIVERSITY), Isabelle Verleyen (Ghent University), Annelies Roggeman (Ghent University)

Public CBCR and CSR\_An Analysis of European Multinational Banks

**Catherine Acosta Garcia** (Ghent University), Isabelle Verleyen (Ghent University), Annelies Roggeman (Ghent University)

**TX\_PS04 Parallel Session May 25, 09:00 AM 10:30 AM**

U3, First floor

**Session Chair:** Jens Müller (Paderborn University),

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Tax-related Key Audit Matters and Changes in Corporate Income Shifting

Christof Beuselinck (IESEG School of Management), Nora Munoz-Izquierdo (CUNEF), **Cinthia Valle Ruiz** (IESEG School of Management), Nathan Goldman (North Carolina State University)

Could Country-by-Country Reporting Increase Profit Shifting?

Ruby Doeleman (WU Vienna), Dominika Langenmayr (Catholic University of Eichstaett-Ingolstadt), **Dirk Schindler** (Erasmus University Rotterdam)

Managerial Taxes, Co-ownership, and Risk-Taking Decisions

**Anna Theresa Buehrle** (ZEW/University of Mannheim), Chia-Yi Yen (University of Mannheim)

**TX\_PSD02 Parallel Session with Discussant May 25, 09:00 AM 10:30 AM**

U1, First floor

**Session Chair:** CHRISTIAN RENELT (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS), **Discussant 1:** Max Pflitsch (Technical University of Munich), **Discussant 2:** ANASTASIOS ELEMES (ESSEC BUSINESS SCHOOL)

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Audit-Firm Cross-Border Integration and Client-Firm Tax-Motivated Income Shifting: Evidence from PwC Europe

Travis Chow (University of Hong Kong), **ANASTASIOS ELEMES** (ESSEC BUSINESS SCHOOL), Kenneth Klassen (University of Waterloo)

The Investors' Assessment of Cross-Border M&A – Repatriation Taxes, Agency Conflicts and the TCJA  
**Max Pflitsch** (Technical University of Munich)

**TX\_RF02 Research Forum May 25, 09:00 AM 10:30 AM**

Historiahuone, U137a, First floor

**Session Chair:** CAREN SURETH-SLOANE (PADERBORN UNIVERSITY),

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Taxes and the Investment of Mutual Funds - Evidence from the German Investment Tax Reform

**LENA SCHÖN** (CATHOLIC UNIVERSITY OF EICHSTÄTT-INGOLSTADT), Reinald Koch (Catholic University of Eichstaett-Ingolstadt)

How Does Media Sentiment Influence Adjustment of the Level of Tax Avoidance?

**CHIA-HSIANG WENG** (NATIONAL CHENGCHI UNIVERSITY), C. S. Agnes Cheng (The University of Oklahoma)

Audit pricing and tax aggressiveness in Europe

**Hannu Ojala** (University of Eastern Finland), Leena Kankare (Aalto University)

Paying Tax According to Conscience or the Law? The Influence of CEO Conscientiousness on Corporate Tax Avoidance

**Lisa Hillmann** (WHU - Otto Beisheim School of Management), Sebastian Firk (University of Groningen), Jan Hennig (University of Groningen)

TARIFF INCREASES AND IMPORTER SUPPLY CHAIN MANAGEMENT: A FIRM LEVEL ANALYSIS

**AYSE OZDOGAN** (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS)

**AU\_PS05 Parallel Session May 25, 11:00 AM 12:30 PM**

U119, First floor

**Session Chair:** Emeline Deneuve (ESSEC Business School),

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Shocks to Commuter Stress and Audit Production

**Christian Friedrich** (Technical University of Darmstadt), Fynn Gerken (University of Antwerp)

Accounting care: How pointless work has value

**TOMMASO PALERMO** (LSE, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE)

Hard and soft skill promotion during recruitment and junior auditor turnover intentions.

**Tobias Johansson-Berg** (Malardalen University), Thomas Carrington (Åbo Akademi), Gustav Johed (Stockholm Business School)

**AU\_PS06 Parallel Session May 25, 11:00 AM 12:30 PM**

U261, Second floor

**Session Chair:** Hoang Nhan Ha (Universidad Carlos III de Madrid),

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Audit Firm Split-Up: The Effect on Audit Quality and Audit Fees

**MAXIMILIAN ROHMANN** (HANNOVER UNIVERSITY), Alexandra Lilge (University of Hanover)

Hourly Audit Fees and Corruption Levels: An International Analysis

**MARCO GHITTI** (UNIVERSITY OF PADUA), Eli Amir (Tel Aviv University), Noga Abraham (Tel Aviv University - Coller School of Management)

Are Audit Fees Linear in Accruals?

**SHAILENDRA PANDIT** (UNIVERSITY OF ILLINOIS AT CHICAGO), Ryan Casey (University of Denver), Michael Kirschenheiter (University of Illinois at Chicago), Siyi Li (California State University, Fullerton), Feng Gao (Rutgers University)

**AU\_PSD04 Parallel Session with Discussant May 25, 11:00 AM 12:30 PM**

U3, First floor

**Session Chair:** James Hansen (Weber State University), **Discussant 1:** Anila Kiran (Aalto University), **Discussant 2:** Scott Seavey (Florida Atlantic University)

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Stress, Employee Satisfaction, Work-Life Balance and Telework in Auditing Firms and Auditors Performance

**ANTONIO SAMAGAIO** (ISEG SCHOOL OF ECONOMICS AND MANAGEMENT), Catarina Henriques (ISEG - Lisbon School of Economics & Management), Pedro Verga Matos (Universidade de Lisboa, ISEG - Lisbon School of Economics and Management)

Empirical Evidence on Gender Effect and Workload Allocation in Audit Firms

**RUIQING ZHANG** (TILBURG UNIVERSITY), **EDDY CARDINAELS** (TILBURG UNIVERSITY), Simon Dekeyser (KU Leuven)

**AU\_PSD05 Parallel Session with Discussant May 25, 11:00 AM 12:30 PM**

U356, Third floor

**Session Chair:** Sven Hörner (University of Bayreuth), **Discussant 1:** Heidi Vander Bauwhede (Universiteit Gent), **Discussant 2:** Simon Dekeyser (KU Leuven)

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Auditor-Client Fit: A New Measure of Audit Quality

**Mert Erinc** (BI Norwegian Business School), Tzachi Zach (Ohio State University)

Audit Staff Satisfaction and Audit Quality: Evidence from the Private Client Market Segment

**Sven Hartlieb** (University of Bamberg)

**AU\_RF04 Research Forum May 25, 11:00 AM 12:30 PM**

Historiahuone, U137a, First floor

**Session Chair:** Tony Kang (University of Nebraska-Lincoln),

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Frictions perception of the application of artificial intelligence to auditors' risk assessment processes. A sociomaterial self-affordance analysis

**Piotr Staszkiwicz** (Warsaw School of Economics), Anna Szelagowska (Warsaw School of Economics), Agnieszka Strzelecka (Koszalin University of Technology)

Wirecard – Could the financial fraud have been unveiled by machine learning data analysis techniques?  
**MICHAEL WERNER** (UNIVERSITY OF AMSTERDAM)

How the integration of Big Data is changing anti-fraud activity: an affordance theory based study  
**Gianluca Gabrielli** (University of Parma), Carlotta Magri (University of Parma), Alice Medioli (University of Parma), Pier Luigi Marchini (University of Parma)

Implications of the Value-Added from Insights Obtained from the Use of Big Data Analytics in the External Audit  
**Michael Alles** (Rutgers University), Glen Gray (California State University, Northridge)

The impact of output directiveness and output ambiguity on auditor's reliance on decision support systems  
**MICHIEL DIERCKX** (UNIVERSITY OF ANTWERP), Kris Hardies (University of Antwerp), MIEKE JANS (HASSELT UNIVERSITY)

**FA\_PS05 Parallel Session May 25, 11:00 AM 12:30 PM**

U358, Third floor

**Session Chair:** Laura Arranz-Aperte (University of the Balearic Islands),

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THE EFFECTS OF EPS LEVEL AND PRESENTATION FORMAT OF ANALYSTS' FORECAST  
DEVIATION ON INVESTORS' INVESTMENT JUDGMENTS

**Clarence Goh** (Singapore Management University), Prasart JONGJAROENKAMOL (Singapore Management University), POH-SUN SEOW (SINGAPORE MANAGEMENT UNIVERSITY)

The Effect of Financial Analysts' Informational Role on the Resolution of Investor Disagreement and Uncertainty at Earnings Announcements

**Georgios Kostoglou** (University of Cyprus), Andreas Charitou (University of Cyprus), Irene Karamanou (University of Cyprus)

The Value of Bond Analysts' Reports

**ELSA MARIA JULIANI** (INSEAD), Florin Vasvari (London Business School), Martina Andreani (London Business School)

**FA\_PS06 Parallel Session May 25, 11:00 AM 12:30 PM**

U262, Second floor

**Session Chair:** Zhan Gao (Lancaster University),

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Identification of accounting information usage by individual and professional investors using the Q methodology technique

**BIANCA QUIRANTES CHECON** (FUNDAÇÃO GETULIO VARGAS)



Re-examining the relevance of disclosure readability for retail investors

**STEPHANIE VAN DER VEEN** (ERASMUS UNIVERSITY ROTTERDAM, ERIM), Edith Leung (Erasmus University Rotterdam)

When Do Retail Investors Pay Attention to Earnings News?

Edith Leung (Erasmus University Rotterdam), **Jeroen Koenraadt** (London School of Economics)

**FA\_PSD04 Parallel Session with Discussant May 25, 11:00 AM 12:30 PM**

U4, First floor

**Session Chair:** Oliver Binz (INSEAD), **Discussant 1:** Harm Schütt (Tilburg University), **Discussant 2:** Vinay Utham (BRUNEL UNIVERSITY)

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Local Mood after Mega Events - Evidence from Sell-Side Financial Analysts

**KENO BUß** (Carl von Ossietzky Universität Oldenburg), **JONAS WESSEL** (Carl von Ossietzky Universität Oldenburg)

Mandatory Financial Disclosure and M&A Activity

**MARCELO ORTIZ** (UNIVERSITAT POMPEU FABRA), Francisco Urzúa Infante (Cass Business School), Caspar Peter (Rotterdam School of Management), Paolo Volpin (Drexel University, LeBow College of Business and City University of London, Bayes Business School)

**FA\_RF04 Research Forum May 25, 11:00 AM 12:30 PM**

U414a, Fourth floor

**Session Chair:** Dimitrios Gounopoulos (University of Bath),

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The Distance between Business and Politics: The Effect of Corporate Proximity to Political Power on Corporate Investment Decisions

**YU-HSUAN CHUNG** (NATIONAL CHUNG CHENG UNIVERSITY)

Financial Reporting Enforcement and the Cost of Public Debt

**Florian Alexander Dreyer** (Freie Universität Berlin)

CEO Narcissism and Employee Defined Benefit Pension Plan

Evans Boamah (Lancaster University), **SHANTANU BANERJEE** (LANCASTER UNIVERSITY, MANAGEMENT SCHOOL), Ken Peasnell (Lancaster University)

Effect of Political Connection on Financial Performance and Firm Value in Japan

**YOSHINORI SHIMADA** (SAITAMA UNIVERSITY)

Gender (Mis)measurement: Disentangling sex at birth and gender differences on risk tolerance in

financial decisions.

Nathan Berg (University of Otago), David Lont (Otago), **CAROL POMARE** (MOUNT ALLISON UNIVERSITY), Helen Roberts (University of Otago)

**FR\_PS05 Parallel Session May 25, 11:00 AM 12:30 PM**

U405a, Fourth floor

**Session Chair:** MARIYA IVANOVA (STOCKHOLM SCHOOL OF ECONOMICS),

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Private Firm Disclosure and Investment Sensitivity to Stock Price: International Evidence

Fengqin Chen (The Hong Kong Polytechnic University), Jeffrey Ng (The University of Hong Kong),

**WALID SAFFAR** (THE HONG KONG POLYTECHNIC UNIVERSITY), Longfei Shang (Southwestern University of Finance and Economics)

Is Sunlight the Best Disinfectant? Window Dressing in a Transaction-Level Disclosure Regime

**BRIAN MILLER** (INDIANA UNIVERSITY), Thomas Hagenberg (Northwestern University), Leslie Hodder (Indiana University)

Uncertainty and Disclosure

**LUCAS KNUST** (ZHAW SCHOOL OF MANAGEMENT AND LAW), David Oesch (University of Zurich)

**FR\_PS06 Parallel Session May 25, 11:00 AM 12:30 PM**

U259, Second floor

**Session Chair:** Jonathan Jona (University of New Mexico),

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Not up my Alley? Accountant CFOs and ESG disclosures

**JEROEN VAN RAAK** (UNIVERSITY OF AMSTERDAM), Frank VERBEETEN (Amsterdam Business School | University of Amsterdam), Peter Kroos (University of Amsterdam), Oliver Hegers (University of Amsterdam)

Segment Disclosure and Innovation

**Elvira Scarlat** (IE Business School), Marco Giarratana (IE Business School)

Inventors on the Board and Innovation Disclosure

Xiaoyan Hu (University of Oklahoma), PRINCE CHARLES ADUBOFOUR (THE HONG KONG POLYTECHNIC UNIVERSITY), **C. S. Agnes Cheng** (The University of Oklahoma)

**FR\_PSD04 Parallel Session with Discussant May 25, 11:00 AM 12:30 PM**

U5, First floor

**Session Chair:** Fani Kalogirou (Universidade Católica Portuguesa), **Discussant 1:** Jedson Pinto (University of Texas at Dallas), **Discussant 2:** Patricia Breuer (University of Mannheim)

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KPI Information Acquisition by Analysts: Evidence from Conference Calls  
QI TANG (GRENOBLE ECOLE DE MANAGEMENT), **Alan Guoming Huang** (University of Waterloo)

Voluntary turn away from IFRS and analysts' information environment  
**Louis Mangeney** (IESEG School of Management), Anne Jeny (IESEG), Andrei Filip (IESEG School of Management)

**FR\_RF04 Research Forum May 25, 11:00 AM 12:30 PM**

U413a, Fourth floor

**Session Chair:** Lihong Liang (Syracuse University),

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Policy Uncertainty and Real Activities Manipulation: Evidence from Brexit  
**Naser Makarem** (University of Aberdeen)

Confidential Advertising Expenditures

**HUNGHUA PAN** (NATIONAL TSING-HUA UNIVERSITY), David Reeb (National University of Singapore), Po-Hsuan Hsu (the College of Technology Management, National Tsing Hua University), Ofir Gefen (National University of Singapore), Hsiao-Hui Lee (National Chengchi University)

The Role of Corporate Governance Mechanisms in the Accounting Discretion of Goodwill Impairment Loss Recognition in European Companies  
**Benita Gullkvist** (University of Vaasa), Sofiya Meleshkova (University of Turku, Department of Accounting and Finance)

Future price and earnings smoothing

**VELIA CENCIARELLI** (CATHOLIC UNIVERSITY OF THE SACRED HEART-MILAN), Giulio Greco (University of Pisa), Emilio Passetti (Department of Economics and Management "Marco Fanno", University of Padova), Anna Alexander (University of Padova)

Earnings management catering for low-tax dividend distribution in private firms - The role of the owners' gender  
Pekka Malo (Aalto University School of Business), Hannu Ojala (University of Eastern Finland), Esko Penttinen (Aalto University School of Business), **Jani Saastamoinen** (University of Eastern Finland)

**GV\_PS06 Parallel Session May 25, 11:00 AM 12:30 PM**

U250a, Second floor

**Session Chair:** Pier Luigi Marchini (University of Parma),

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Management-employee Pay Dispersion and the Quality of Corporate Social Responsibility Reporting: Evidence from China  
**YI WANG** (DURHAM UNIVERSITY), Hwa-Hsien Hsu (University of Durham), Carol Adams (Durham)

University)

Do CEOs get what they deserve? The relation between CEO-to-employee relative pay and productivity in the UK

**JINSHA ZHAO** (KINGSTON UNIVERSITY), Salma Ibrahim (Kingston University), Hao Li (Cardiff University)

Reading between the lines of the compensation report: Does excessive CEO pay matter?

**KEVIN N'GUESSAN** (KINGSTON UNIVERSITY), Salma Ibrahim (Kingston University), Mahmoud Elmarzouky (Aston University), **JINSHA ZHAO** (KINGSTON UNIVERSITY)

**GV\_PS12 Parallel Session May 25, 11:00 AM 12:30 PM**

U406b, Fourth floor

**Session Chair:** Lin Yi (University of Houston - Clear Lake),

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CFO Tenure and Financial Statement Comparability

**YUAN-TANG TSAI** (NATIONAL TAIPEI UNIVERSITY), **TENG-SHIH WANG** (PROVIDENCE UNIVERSITY)

Spillover Effects of Private Firm Disclosure Regulation: Evidence from German Local Banks and Counties

**Jie Cui** (FRANKFURT SCHOOL OF FINANCE & MANAGEMENT)

Emerging technologies-related information disclosure and stock price crash risk

**Pengfei Gao** (Cardiff Business School), Arman Eshraghi (Cardiff Business School), Izidin Kalak (Cardiff Business School), Jason Xiao (University of Macau)

**GV\_PSD07 Parallel Session with Discussant May 25, 11:00 AM 12:30 PM**

U6, First floor

**Session Chair:** HESHAM ALI (NOTTINGHAM UNIVERSITY BUSINESS SCHOOL), **Discussant 1:** ANDREWS OWUSU (UNIVERSITY OF DERBY), **Discussant 2:** Kevin Li (The university of New South Wales)

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The Family Firm Profitability Premium: Governance and Financial Constraints

**BOGDAN STACESCU** (BI NORWEGIAN BUSINESS SCHOOL)

Regulatory Compliance and Private Firms' Credit Constraints

**CARMINE PIZZO** (LANCASTER UNIVERSITY, MANAGEMENT SCHOOL)

**IC\_PS05 Parallel Session May 25, 11:00 AM 12:30 PM**

U264, Second floor

**Session Chair:** PAUL AHN (UNIVERSITY OF GLASGOW),

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Accounting as an affective technology and emotional authenticity: a qualitative field study

**Nathalie Reppenning** (WHU Otto Beisheim School of Management), Lukas Loehlein (WHU - Otto Beisheim School of Management), Utz Schaeffer (WHU - Otto Beisheim School of Management)

The role of narratives in making sense of opportunities and risks in distributed ledger technologies

Thomas Taussi (Aalto University School of Business), **VIKASH KUMAR SINHA** (AALTO UNIVERSITY SCHOOL OF BUSINESS), JUHANI VAIVIO (AALTO UNIVERSITY SCHOOL OF BUSINESS)

Irritating Accounts of Insurable Lives

**VERA LINKE** (UNIVERSITY OF THE FEDERAL ARMED FORCES HAMBURG)

**IC\_PS06 Parallel Session May 25, 11:00 AM 12:30 PM**

U121a, First floor

**Session Chair:** Terhi Chakhovich (LUT University),

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Competition among imagined and actual characteristics of account-receivers: The role of aperspectival “objectivity” in accountability

Terhi Chakhovich (LUT University), **Oana Apostol** (Tampere University)

How the accounting profession produces and manages critical social evaluations: A systematic review

**SEAMUS DUFURRENA** (ESSEC BUSINESS SCHOOL)

Towards a collaborative notion of academic freedom—an institutional vision for accounting research

Thomas Ahrens (United Arab Emirates University), **Jan Pfister** (Turku School of Economics)

**IC\_PSD04 Parallel Session with Discussant May 25, 11:00 AM 12:30 PM**

U7, First floor

**Session Chair:** Jim Haslam (Durham University), **Discussant 1:** Jim Haslam (Durham University), **Discussant 2:** Victoria Honsel (WHU Otto Beisheim School of Management)

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Contesting the boundaries of accounting standard-setting: The case of the FASB’s current expected credit loss model

**Kirstin Becker** (Copenhagen Business School), Christoph Pelger (University of Passau), Richard Pucci (Monash University)

Relational accounting in budgeting negotiations: Beyond commensuration and incompleteness

**Paola Trevisan** (COPENHAGEN BUSINESS SCHOOL), Christian Huber (Copenhagen Business School), Jan Mouritsen (copenhagen Business School)

**IC\_RF03 Research Forum May 25, 11:00 AM 12:30 PM**

U121b, First floor

**Session Chair:** Ronita Ram (University of Reading),

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Conflicted Analysts and Initial Coin Offerings

**Sasan Mansouri** (Goethe University Frankfurt), Andreas Barth (Goethe University Frankfurt), Alexander Wagner (University of Zurich), Valerie Laturnus (Goethe University Frankfurt)

Data Security and Merger Waves

**YUAN SUN** (THE HONG KONG POLYTECHNIC UNIVERSITY), Lai Wei (Lingnan University - Department of Finance and Insurance), Wensi Xie (The Chinese University of Hong Kong (CUHK) - CUHK Business School)

Echoes of Right-wing Populism: An Analysis of the Narrative Disclosures of Polish Hybrid Enterprises

**Monika Łada** (Warsaw School of Economics), Alina Kozarkiewicz (AGH - University of Krakow), Jim Haslam (Durham University), Edyta Łazarowicz (SGH Warsaw School of Economics)

The Role of Experience for Reliance on Algorithmic Decision Support

**JULIA ORTNER** (MAINZ UNIVERSITY)

Measuring and managing cyber risk

**Sergeja Slapničar** (The University of Queensland), Marc Eulerich (University of Duisburg-Essen), Micheal Axelsen (University of Queensland)

**IC\_RF04 Research Forum May 25, 11:00 AM 12:30 PM**

U414b, Fourth floor

**Session Chair:** Jacob Reilley (University of Groningen),

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Money laundering and Malfunctioning: from Illegal Business and Unethical Behavior of Management to Auditors' Failure- The case of three European Banks

**BAHRAM SOLTANI** (UNIVERSITY OF PARIS 1 PANTHEON-SORBONNE)

The Exceptionalism of Public Private Partnership Policy Termination in the United Kingdom, and its Roots in Social Surplus Capture: A Principal Agent Perspective

**GAIL SHEPPARD** (MAYNOOTH UNIVERSITY SCHOOL OF BUSINESS), Matthias Beck (University College Cork)

FOREIGN DIRECT INVESTMENT IN IOSCO MEMBER COUNTRIES: CORRUPTION AS A WEAKNESS OF FORMAL RULES

MARLLA DE OLIVEIRA FEITOSA (UNISINOS - UNIVERSIDADE DO VALE DO RIO DOS SINOS), CAROLINE DE OLIVEIRA ORTH (UFRGS - Universidade Federal do Rio Grande do Sul), **Clea**

**Macagnan** (Universidade do Vale do Rio dos Sinos - Unisinos)

The fairy tale with an unhappy ending: the regulation of “Latina accountant” subidentity  
**LAURA LAZCANO** (COMILLAS PONTIFICAL UNIVERSITY), Susana Gago Rodriguez (Universidad Pontificia Comillas - ICADE), Carmen Bada (Universidad Pontificia Comillas)

**MA\_PS05 Parallel Session May 25, 11:00 AM 12:30 PM**

U406a, Fourth floor

**Session Chair:** Ajanee Ranasinghe (Tilburg University),

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Exploiting uncertainty and automation: the roles of strategic management accounting and strategic networking

**Simon Cadez** (University of Ljubljana), Abolfazl Kalkhouran (University of Northumbria)

Combining Management Control Practices for Organizational Learning: the Impact of Environmental Uncertainty

Klaus Möller (University of St.Gallen), **Flavia Schmid** (University of St. Gallen), Frank VERBEETEN (Amsterdam Business School | University of Amsterdam)

Tight budgetary controls in early stage organisations facing high uncertainty and under-resourced environments: causes and effects.

**HANNAH PHAM** (UNIVERSITY OF TECHNOLOGY SYDNEY)

**MA\_PSD04 Parallel Session with Discussant May 25, 11:00 AM 12:30 PM**

U8, Second floor

**Session Chair:** Daniel Schaupp (WHU - Otto Beisheim School of Management), **Discussant 1:** BEI SHI (UNIVERSITY OF AMSTERDAM), **Discussant 2:** Peter Roetzel (University of Aschaffenburg (TH Aschaffenburg))

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The Effect of Decision-Making Transparency on Managers' Use of Employees' Insights

**FABIEN IZE** (TILBURG UNIVERSITY)

Peer Evaluations: the Effects of System Design and Outcome Transparency on Employee Effort

**LILIANA DEWAELE** (OPEN UNIVERSITY OF THE NETHERLANDS)

**MA\_RF03 Research Forum May 25, 11:00 AM 12:30 PM**

U402, Fourth floor

**Session Chair:** Berend van der Kolk (VU Amsterdam),

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Analyzing Management Control in SaaS Firms: A Double Case Study

**CAROLINE TAHAR** (IAELYON SCHOOL OF MANAGEMENT)

Impacts of Cost Information Quality on Production Performance: Evidence from Japanese Companies' factories

**KEITA IWASAWA** (TOKYO UNIVERSITY OF SCIENCE)

How employees navigate tensions: Insights from an 'agile' bank

**DAVID DERICHS** (AALTO UNIVERSITY SCHOOL OF BUSINESS), Teemu Malmi (Aalto University School of Business), Berend van der Kolk (VU Amsterdam), Antti Niemelä (Aalto University)

Cultural and technological embeddedness: A case study of digital technologies in formal management control

**Roy-Ivar Andreassen** (BI Norwegian Business School)

IMPLEMENTING SUSTAINABLE INTELLECTUAL CAPITAL: A CASE STUDY

Paola Demartini (Roma Tre University), Cristiana Bernardi (The Open University), John Dumay (Macquarie University), **Anwar Halari** (Open University)

**SEE\_PS05 Parallel Session May 25, 11:00 AM 12:30 PM**

U410b, Fourth floor

**Session Chair:** Diogenis Baboukardos (Audencia Business School),

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Mandatory versus voluntary non-financial reporting: Reporting practices and economic consequences

**RIES BREIJER** (NYENRODE BUSINESS UNIVERSITY), Michael Erkens (Erasmus University Rotterdam), René Orij (NYENRODE BUSINESS UNIVERSITEIT), Ruud Vergoossen (Nyenrode Business University)

Peer Effects in ESG Ratings: Evidence from Gender Pay Gap Disclosures

**TANJA KEEVE** (FRANKFURT SCHOOL OF FINANCE & MANAGEMENT)

Human Capital Disclosure and its Effect on Firms' Profitability and Value

**ALHANOUF ALMUBARAK** (UNIVERSITY OF EAST ANGLIA), Ana Marques (University of East Anglia), Roberta Fida (University of East Anglia)

**SEE\_PSD04 Parallel Session with Discussant May 25, 11:00 AM 12:30 PM**

U9, Second floor

**Session Chair:** JULIAN BERENS (ROSTOCK UNIVERSITY), **Discussant 1:** KEFEI WU (THE UNIVERSITY OF MANCHESTER), **Discussant 2:** Eija Vinnari (Tampere University)

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Materiality as an Essentially Contested Concept: Pathways Forward for Sustainability Disclosure Research



Theresa Spandel (Hamburg University), Josua Oll (University of Oldenburg), **Frank Schiemann** (University of Bamberg), Janna Akkermann (University of Oldenburg)

The Quest for Organizational Change: Performative Effects of Materiality Assessment Processes in Social and Environmental Accounting

Sarah Kapplmüller (Kepler University Linz), **Othmar Lehner** (Hanken School of Economics, Helsinki, Finland), Dorothea Greiling (Linz Johannes Kepler University)

**SEE\_RF03 Research Forum May 25, 11:00 AM 12:30 PM**

U411, Fourth floor

**Session Chair:** JOSHUA CIESLEWICZ (UTAH VALLEY UNIVERSITY),

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THE FAITHFUL REPRESENTATION OF INFORMATION INCLUDED IN CORPORATIONS' CORPORATE SOCIAL RESPONSIBILITY (CSR) STANDALONE REPORTS – A CANADIAN STUDY

**ANNE MARIE GOSSELIN** (UNIVERSITY OF QUÉBEC IN MONTRÉAL), Sylvie Berthelot (University of Sherbrooke)

GHG Emissions, GHG Disclosure and Firm Value: Disentangling the Mandatory and Voluntary Components of Disclosure

**EMIRA JASARI** (UNIVERSITY OF ZURICH), Katrin Hummel (Vienna University of Economics and Business)

Politics and ESG disclosure: evidence from listed US companies.

**GIANLUCA MORETTI** (UNIVERSITY OF PERUGIA), Simone Terzani (University of Perugia)

Sustainable Fingerprint - Using textual analysis to detect how listed EU firms report about ESG topics

**Veronika Heichl** (Friedrich-Alexander-Universität Erlangen-Nürnberg), Simon Hirsch (Friedrich-Alexander-Universität Erlangen-Nürnberg)

The quality of corporate voluntary environmental disclosure and firm characteristics: Evidence from Nigeria

**Omaira Hassan** (Aberdeen Business School), Muhammad Sa'id (Robert Gordon University), Xin Zhang (Robert Gordon University)

**TX\_PS05 Parallel Session May 25, 11:00 AM 12:30 PM**

U401, Fourth floor

**Session Chair:** RAINER NIEMANN (UNIVERSITY OF GRAZ),

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The Effect of Tax Policies on Corporate Risk-Taking: Evidence from Bonus Depreciation

**Spyridon Gkikopoulos** (The University of Manchester)

CFC rules and investment: the role of the ATAD in reducing the tax incentive to invest in low-tax countries  
**Martina Rechbauer** (University of Graz), Silke Runger (University of Graz), Benedikt Sieghartsleitner (University of Graz)

The impact of Profit Shifting and BEPS Regulations on Real Investment of European MNE subsidiaries  
**ELEFTHERIOS AGGELOPOULOS** (UNIVERSITY OF PATRAS), Antonios Georgopoulos (University of Patras), FOTIOS HAKAS (UNIVERSITY OF PATRAS)

**TX\_PSD03 Parallel Session with Discussant May 25, 11:00 AM 12:30 PM**

U1, First floor

**Session Chair:** Beatrice Dorothea Renges (University of Regensburg), **Discussant 1:** PETER BROK (COPENHAGEN BUSINESS SCHOOL), **Discussant 2:** Harald Amberger (Vienna University of Economics and Business)

Ownership Transparency and Cross-Border Investment

**Harald Amberger** (Vienna University of Economics and Business), Yuchen Wu (Ludwig-Maximilian University of Munich), Jaron Wilde (University of Iowa)

Incentive effects of tax transparency: does country-by-country reporting call for arbitration?

Jan Thomas Martini (Bielefeld University), Rainer Niemann (University of Graz), Dirk Simons (University of Mannheim), **Dennis Voeller** (Toulouse Business School)

**TX\_RF03 Research Forum May 25, 11:00 AM 12:30 PM**

U115a, First floor

**Session Chair:** Robert Ullmann (University of Augsburg),

Tax it Before Exit: Exit Taxation and Foreign Direct Investment

**GEORG WINKLER** (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS)

Tax Consolidation, Losses, and Investment

**Silke Runger** (University of Graz), Harald Amberger (Vienna University of Economics and Business), Martina Rechbauer (University of Graz)

R&D tax credits, innovative activity and the targeting approach

**ERIK GJYMSHANA** (GHENT UNIVERSITY), Annelies Roggeman (Ghent University), Isabelle Verleyen (Ghent University)

Double counting of dividend income in unconsolidated financial statement data: On the role of ownership structures and implications for profit shifting estimates

**JOHANNA PARAKNEWITZ** (TUEBINGEN UNIVERSITY)

**AU\_PS07 Parallel Session May 25, 02:00 PM 03:30 PM**

U406b, Fourth floor

**Session Chair:** Sven Hartlieb (University of Bamberg),

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Computer-assisted audit techniques and professional scepticism of Swedish auditors

**Timur Uman** (Jonkoping University), ANDREAS JANSSON (JÖNKÖPING UNIVERSITY, JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL), EMILIA FLORIN SAMUELSSON (JÖNKÖPING UNIVERSITY, JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL), Alexandra Kantonenko (Jönköping International Business School), Therése Karlström (Jönköping International Business School)

Interpersonal Trust, Professional Skepticism and Distrust in Negotiations During an Audit

**Jacqueline Strakova** (LINZ JOHANNES KEPLER UNIVERSITY), Ewald Aschauer (Vienna University of Economics and Business), Lori Kopp (University of Lethbridge)

It Takes Two to Tango: Client Evidence Provision and Audit Quality

Anna Gold (Vrije Universiteit Amsterdam), Bart Dierynck (Tilburg University), **IVAN HAGENBEEK** (VU, SCHOOL OF BUSINESS AND ECONOMICS), Christian Peters (Tilburg University)

**AU\_PS08 Parallel Session May 25, 02:00 PM 03:30 PM**

U259, Second floor

**Session Chair:** Yasemin Zengin-Karaibrahimoglu (University of Groningen),

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Making all Cats the same – Multidisciplinarity and greenhouse and energy auditors

**Shirley Xu** (Keele University)

Climate Risk Disclosures and Auditor Expertise

**Ly Pham** (Aalto University School of Business), David Hay (University of Auckland), Antti Miihkinen (Turku School of Economics, University of Turku), Emma-Riikka Myllymäki (Aalto University), Lasse Niemi (Aalto University School of Business), Jukka Sihvonen (Aalto University)

Cataloguing the Marketplace of Assurance Services

**J. EFRIM BORITZ** (UNIVERSITY OF WATERLOO), Tim Bauer (University of Waterloo), KRISTA FIOLEAU (UNIVERSITY OF WATERLOO), Bradley Pomeroy (University of Waterloo), Adam Vitalis (University of Waterloo), Pei Wang (University of Waterloo)

**AU\_PSD06 Parallel Session with Discussant May 25, 02:00 PM 03:30 PM**

U9, Second floor

**Session Chair:** Arpine Maghakyan (University of Glasgow), **Discussant 1:** Ulf Mohrmann (NHH Norwegian School of Economics), **Discussant 2:** Gilad Livne (University of Bristol)

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The association between director social networks and audit fees: A path model approach

**Anila Kiran** (Aalto University)

Opinion selling and Auditor reputation

**Thi Thuy Dung Nguyen** (Universidad Carlos III de Madrid), Beatriz Garcia Osma (Carlos III University Madrid), Encarna Guillamon-Saorin (Universidad Carlos III de Madrid)

**AU\_RF05 Research Forum May 25, 02:00 PM 03:30 PM**

Historiahuone, U137a, First floor

**Session Chair:** BAHRAM SOLTANI (UNIVERSITY OF PARIS 1 PANTHEON-SORBONNE),

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Do high-quality financial auditors enhance CSR disclosure quality?

**Jimmy Lee** (Singapore Management University), Chee Yeow Lim (Singapore Management University), Gerald Lobo (University of Houston – Bauer College of Business), Yanping Xu (Jinan University)

The Role of CSR Report Assurance and ESG Rating in Bank Manager's Judgment on Sustainability-linked Credit Lending Decisions

**Markus Isack** (Vienna University of Economics and Business), Ewald Aschauer (Vienna University of Economics and Business)

Audit implications of ESG rating and CEO duality: Evidence from Malaysia

**WAN NORDIN WAN-HUSSIN** (UNIVERSITI UTARA MALAYSIA), Mohd Shazwan Mohd Ariffin (Universiti Utara Malaysia), Ili Syahirah Kamaruzaman (Universiti Utara Malaysia), Noraizan Ripain (Universiti Malaysia Sabah), Hasan Bamahros (University of Hail)

Client Firm Disclosure Quality and Auditor Reputation

CHIEN-MIN KEVIN PAN (NATIONAL CHENGCHI UNIVERSITY), Wuchun Chi (National Chengchi University), **Anxuan Xie** (National ChengChi University)

The impact of corporate governance statement assurance on financial professionals' decisions

**KONSTANTIN KUEHLE** (Technical University of Darmstadt), Reiner Quick (Technical University of Darmstadt)

**FA\_PS08 Parallel Session May 25, 02:00 PM 03:30 PM**

U250a, Second floor

**Session Chair:** Frank Ecker (Frankfurt School of Finance & management),

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CEO Extraversion and Bank Loan Cost

**SHENGMIN HUNG** (SOOCHOW UNIVERSITY), Zheng Qiao (Xi'an Jiaotong University), SHU-LING WU (NATIONAL TAIWAN UNIVERSITY)

Family Involvement and Long-Term Performance Following Share Repurchases, Information Asymmetry,

and Interest Alignment

**NI-YUN CHEN** (NATIONAL SUN YAT-SEN UNIVERSITY), Chi-Chun Liu (National Taiwan University)

Should Managers Stick to their Story? The Effect of Consistent CEO Narratives on Investment Decisions  
Stefan Edlinger-Bach (Vienna University of Economics and Business), Philipp Hampl (Vienna University of Economics and Business), **Anne D'Arcy** (Vienna University of Economics and Business)

**FA\_PSD05 Parallel Session with Discussant May 25, 02:00 PM 03:30 PM**

U1, First floor

**Session Chair:** Vinay Utham (BRUNEL UNIVERSITY), **Discussant 1:** Weihuan Sophia Zhai (Xiamen University), **Discussant 2:** SHANTANU BANERJEE (LANCASTER UNIVERSITY, MANAGEMENT SCHOOL)

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What Makes Earnings Predictable?

**Sanjay Bissessur** (University of Amsterdam), Indranil Bhattacharya (University of Amsterdam)

Does selling restricted shares prior to the lock-up expiration lead to poorer future IPO performance?

**Andreas Charitou** (University of Cyprus), Irene Karamanou (University of Cyprus), Neophytos Lambertides (Cyprus University of Technology), George Loizides (University of Cyprus)

**FA\_PSD06 Parallel Session with Discussant May 25, 02:00 PM 03:30 PM**

U356, Third floor

**Session Chair:** MARCO GHITTI (UNIVERSITY OF PADUA), **Discussant 1:** BENJAMIN NOORDERMEER (MAASTRICHT UNIVERSITY), **Discussant 2:** Zhan Gao (Lancaster University)

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Peers' Disclosure of Investment Plans and Market Feedback to Managers

**Aurelius Aaron** (The Hong Kong Polytechnic University), Xiaoli Jia (The University of Hong Kong), Jeffrey Ng (The University of Hong Kong)

Shared Customers and Information Externalities

**YOUNG JUN CHO** (SINGAPORE MANAGEMENT UNIVERSITY), Yongtae Kim (Santa Clara University), YOONSEOK ZANG (SINGAPORE MANAGEMENT UNIVERSITY)

**FA\_RF05 Research Forum May 25, 02:00 PM 03:30 PM**

U115a, First floor

**Session Chair:** Alan Guoming Huang (University of Waterloo),

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Language and Investors' Assessment of CSR Information

**Jo Mentens** (University of Antwerp)

ACCOUNTING MANIPULATIONS AND FINANCIAL STATEMENTS CONFORMITY TO BENFORD'S DISTRIBUTION

**Manuel Cano-Rodriguez** (Jaen University), Manuel Nunez-Nickel (Universidad Carlos III de Madrid-Q2818029G), ANA LICERÁN-GUTIÉRREZ (UNIVERSITY OF JAÉN)

Interfirm cooperation and capital market performance – Automated textual analysis of related voluntary disclosures in Form 10-Ks of U.S.-listed firms

**Dominik Zink** (Friedrich-Alexander-University Erlangen-Nuremberg), Thomas Fischer (Friedrich-Alexander-University Erlangen-Nuremberg), Sebastian Gaschler (University of Erlangen Nürnberg)

Quarterly Earnings Information: Implications for Annual Earnings Forecast Models

**DIETER HESS** (UNIVERSITY OF COLOGNE), SIMON WOLF (UNIVERSITY OF COLOGNE)

The Evolution of Risk Factor Disclosures through a Structural Topic Model

**CARL-ERIK HEYVAERT** (KU LEUVEN), Kristof Stouthuysen (Vlerick Business School), Tim Verdonck (UAntwerpen)

**FR\_PS07 Parallel Session May 25, 02:00 PM 03:30 PM**

U264, Second floor

**Session Chair:** Eric PAGET-BLANC (Université Evry Val d'Essonne),

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Mandatory Disclosure Frequency and Product Quality: Evidence from the Brokerage Industry  
**WEI SHI** (DEAKIN UNIVERSITY), Yanglin Hu (Wuhan University), Xiaoxi Li (Wuhan University)

Firms' Disclosure Strategies and Users' Information Acquisition

**Fengzhi Zhu** (Universidad Carlos III de Madrid)

Failure to resolve uncertainty after earnings announcement and subsequent corporate voluntary disclosure

**ATUL RAI** (WICHITA STATE UNIVERSITY), BHARAT SARATH (RUTGERS UNIVERSITY), Yushi Wang (Southwestern University of Finance and Economics, Chengdu)

**FR\_PS08 Parallel Session May 25, 02:00 PM 03:30 PM**

U121a, First floor

**Session Chair:** Annelies Renders (Maastricht University),

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Tax Aggressive Behavior and Voluntary Tax Disclosures: Evidence from Corporate Sustainability Reporting

**Elizabeth Demers** (University of Waterloo), Jillian Adams (University of Waterloo), Kenneth Klassen (University of Waterloo)

Bond Market Response to SEC Tax-related Comment Letter Conversations

**Yuan Ping** (The Australian National University), Hai WU (Australian National University), Xiu-Ye Zhang (The Australian National University), Sonali Walpola (The Australian National University)

Tax Avoidance and Narrative Disclosure Tone: An Ethical Dimension of Corporate Governance

**Hesham Bassyouny** (University of Southampton), Ahmed Aboud (University of Portsmouth)

**FR\_PSD01 Parallel Session with Discussant May 25, 02:00 PM 03:30 PM**

U3, First floor

**Session Chair:** Benjamin Toedtmann (University of Mannheim), **Discussant 1:** Sangwon LEE (CY Cergy Paris Université), **Discussant 2:** MATTHIAS LASSAK (AARHUS UNIVERSITY, SCHOOL OF BUSINESS AND SOCIAL SCIENCES)

Optimal Expected Credit Loss Impairment Rules: Determinants of Bank Loss Recognition and Stability Implications

**SEBASTIAN FLEER** (UNIVERSITY OF BASEL)

Accounting changes and enforcement of bank capital requirements in a crisis

Natalija Kostic (WU Vienna University of Economics and Business), Christian Laux (WU Vienna University of Economics and Business), **Viktorija Muthsam** (WU Vienna University of Economics and Business)

**FR\_RF05 Research Forum May 25, 02:00 PM 03:30 PM**

U414a, Fourth floor

**Session Chair:** Jennifer Tucker (University of Florida),

Do Less, Talk More: CEO Individualism and Innovation Disclosure

**PRINCE CHARLES ADUBOFOUR** (THE HONG KONG POLYTECHNIC UNIVERSITY)

CEO Personality Traits and Annual Report Readability

**YI JIE TSENG** (FU JEN CATHOLIC UNIVERSITY), TSUNG-KANG CHEN (NATIONAL YANG MING CHIAO TUNG UNIVERSITY), Yu-Chun Lin (National Yang Ming Chiao Tung University)

CEO skills and non-GAAP earnings disclosure

**JOÃO VICTOR JOAQUIM DOS SANTOS** (INSTITUTO UNIVERSITÁRIO DE LISBOA (ISCTE-IUL)), Helena Isidro (ISCTE-IUL)

Tone Management and Litigation Concerns in CEOs' Early Years

**OVEIS MADADIAN** (IÉSEG SCHOOL OF MANAGEMENT), Pratik Goel (IESEG School of Management)

Do Managers Tailor Their Tone to External Attendees of Private In-house Meetings?

**Hao Lan** (University of Essex)

**GV\_PS07 Parallel Session May 25, 02:00 PM 03:30 PM**

U406a, Fourth floor

**Session Chair:** KHOLOD ALSAHALI (jubail industrial college),

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The influence of top executives' narcissism on working capital management policies

**SANNE VAN DUIN** (UNIVERSITY OF AMSTERDAM), Hrishikesh Desai (Arkansas State University),  
Ziad EIKhatib (Arkansas State University)

Democracy Exposed CEOs

**Menghan Zhu** (Vrije Universiteit Amsterdam), Weijia Zhi (Frankfurt School of Finance & Management)

Goodwill Impairment and CEO Gender Change

**RALUCA RATIU** (IE UNIVERSITY IE BUSINESS SCHOOL), Patricia Gabaldon (IE Business School),  
Taejin Jung (IE University), Isabel de Sivatte (IE University)

**GV\_PSD05 Parallel Session with Discussant May 25, 02:00 PM 03:30 PM**

U4, First floor

**Session Chair:** Niklas Meyer (WHU - Otto Beisheim School of Management), **Discussant 1:** NILS  
LOHMEIER (University of Münster), **Discussant 2:** JING XUE (NANJING UNIVERSITY)

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To Acquire or to Ally? Strategic Responses of Incumbents to Increased Entry Threat

Hanwen Sun (University of Bath), **Yue Xiang** (University of Bath), Fangming Xu (University of Bristol)

Institutional Blockholder Exit Threats and Corporate Social (Ir)responsibility

**EDWARD SUL** (GEORGE WASHINGTON UNIVERSITY)

**IC\_PS07 Parallel Session May 25, 02:00 PM 03:30 PM**

U410b, Fourth floor

**Session Chair:** BINO CATASUS (STOCKHOLM BUSINESS SCHOOL),

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Politics and the financial reporting of banks: IFRS 9 and loan loss accounting under Covid-19

**KEFEI WU** (THE UNIVERSITY OF MANCHESTER), Sebastian Hoffmann (HHL Leipzig Graduate School  
of Management)

Accounting and the historical construction of responsibility in France in cases of financial scandals

**ELODIE GARLOT FALGUIERES** (IESEG SCHOOL OF MANAGEMENT), Jérémy Morales (University of  
Bristol)



Insights into Corporate Governance Dynamics at the Local-Global Interface: Constructing the Japan Corporate Governance Forum's "Corporate Governance Principles", 1997-2006  
SONJA GALLHOFER (GLASGOW UNIVERSITY / BUSINESS SCHOOL), **Jim Haslam** (Durham University), Akira Yonekura (Heriot-Watt University)

**IC\_PSD05 Parallel Session with Discussant May 25, 02:00 PM 03:30 PM**

U5, First floor

**Session Chair:** YUAN SUN (THE HONG KONG POLYTECHNIC UNIVERSITY), **Discussant 1:** Sebastian Oelrich (Technical University Dresden), **Discussant 2:** Philippe TOURON (UNIVERSITE PARIS 1)

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Implementing Root Cause Analyses in Auditing Practice: On the Legitimacy Work in a Big Four Firm  
**WENDY GROOT** (VU, SCHOOL OF BUSINESS AND ECONOMICS), Anna Gold (Vrije Universiteit Amsterdam), Herman Van Breuk (Nyenrode), Dominic Detzen (Vrije Universiteit Amsterdam)

De-globalisation of the accounting profession: Emergence of Confucian Accountancy in China  
**PAUL AHN** (UNIVERSITY OF GLASGOW), Yuheng Wang (Beijing Normal University, Zhuhai)

**MA\_PS06 Parallel Session May 25, 02:00 PM 03:30 PM**

U119, First floor

**Session Chair:** Iryna Berova Alves (ISCAL - Lisbon Institute of Accounting & Administration),

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Disclosure of Intangible Investment with Knowledge Spillover to a (Potential) Competitor  
**SABRINA HAMR** (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS), Christian Riegler (WU Vienna), Katrin Weiskirchner-Merten (Vienna University of Economics and Business)

Moral Hazard, Information Acquisition, and Disappointment Aversion  
**HOA HO** (LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH)

Material Flow Cost Accounting with Multiple Inefficiency Factors  
**Stefan Dierkes** (Goettingen University), DAVID SIEPELMEYER (GEORG-AUGUST-UNIVERSITÄT GÖTTINGEN)

**MA\_PS07 Parallel Session May 25, 02:00 PM 03:30 PM**

U401, Fourth floor

**Session Chair:** Christian Huber (Copenhagen Business School),

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Effects of Business Strategy and Cost Behavior on Short Selling  
LI-YU CHEN (UNIVERSITY OF EXETER), **Chih-Chen Lee** (Department of Accountancy, Northern Illinois University), YI-MIEN LIN (NATIONAL CHUNG HSING UNIVERSITY), Krishnamurthy Surysekar (Florida

International University)

Firm-Level Robot Adoption and Labor Cost Behavior

**JOHANNES VOSHAAR** (BREMEN UNIVERSITY), Thomas Loy (Universität Bremen), Michael Koch (Aarhus University)

How did Covid-19 affect Cost Rigidity in the Air Transportation Industry?

**Simon Birk** (Bremen University), Thomas Loy (Universität Bremen)

**MA\_PSD05 Parallel Session with Discussant May 25, 02:00 PM 03:30 PM**

U6, First floor

**Session Chair:** Sebastian Firk (University of Groningen), **Discussant 1:** SONIA QUARCHIONI (UNIVERSITY OF PALERMO), **Discussant 2:** Andre Hoppe (KU Leuven)

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MANAGEMENT ACCOUNTANTS—A GENDERED IMAGE

**VIRPI ALA-HEIKKILÄ** (UNIVERSITY OF VAASA), Marko Jarvenpaa (University of Vaasa), Anna-Maija Lämsä (University of Jyväskylä)

The Gender Pay Gap Examined from a Performance Management Perspective

Aleksandra Klein (Vlerick Business School), Isabella Grabner (WU Vienna), **Katharine Patterson** (WU Vienna), Karen Sedatole (Emory University)

**MA\_RF04 Research Forum May 25, 02:00 PM 03:30 PM**

U121b, First floor

**Session Chair:** FLORIAN FUCHS (UNIVERSITY OF KAISERSLAUTERN),

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Managerial overconfidence, internal controls, and optimal incentive contracts

**BETTINA MANDL** (UNIVERSITY OF GRAZ)

Self-organized Team Formation with Psychological Proximity among Agents

**CARSTEN RUHNKE** (LEIBNIZ UNIVERSITY HANNOVER)

Task Assignment and Pay Dispersion under Moral Hazard

**Clemens Loffler** (FH Wien University of Applied Sciences of WKW), Christian Schmid (University of Vienna)

What determines managers' use of subjective performance information?

**BEI SHI** (UNIVERSITY OF AMSTERDAM), Sander van Triest (University of Amsterdam)

Effects of Feedback Source and Feedback Valence on Employee Advice Taking Behavior

**Yuhong Tu** (School of Management, Xiamen University), Yasheng Chen (Xiamen University), Zan Zhong (Xiamen University)

**MA\_RF05 Research Forum May 25, 02:00 PM 03:30 PM**

U414b, Fourth floor

**Session Chair:** JACOBO GÓMEZ CONDE (UNIVERSIDAD AUTÓNOMA DE MADRID),

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DIGITALIZATION AND BUSINESS PROCESSES MANAGEMENT: THE NEW CHALLENGES IN THE ITALIAN CONTEXT

**Laura Broccardo** (University of Turin), Paola Vola (University of Eastern Piedmont)

Quality of Management Accounting Information Systems and Management Control Effectiveness: The moderating Role of Process Automation

**Kevin Papiorek** (University of Siegen), Martin R. W. Hiebl (University of Siegen)

Information Systems and Firm's Financial Reporting Similarity

Sara Bormann (Goethe University), Katharina Hombach (Carl-von-Ossietzky University of Oldenburg), Martin Nienhaus (Ruhr-University Bochum), **Lazaros Papadopoulos** (Goethe-Universität Frankfurt)

Effective BI-enabled profit planning 'systems' and market dynamism

**MATT PETERS** (QUEENSLAND UNIVERSITY)

IMPACT OF DIGITALIZATION ON FIRM PERFORMANCE: A RESEARCH OVERVIEW BASED ON BIBLIOMETRIC ANALYSIS

Kerim Karmeni (Rabat Business School, International University of Rabat), ISSAM MEJRI (IPAG Business School), **ADEL BELDI** (IÉSEG SCHOOL OF MANAGEMENT LEM UMR CNRS ((UMR 9221))

**SEE\_PS06 Parallel Session May 25, 02:00 PM 03:30 PM**

U358, Third floor

**Session Chair:** ELENA CARRIÓN (UNIVERSITY OF BURGOS),

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CSR and political insiders

**Maryna Gulenko** (Paderborn university), Vanessa Flagmeier (University of Passau)

The Ideal(ized) Sustainability Professional – An Empirical Analysis of Job Advertisements

**Christian Ott** (EM Strasbourg Business School)

Lobbying on Corporate Sustainability Reporting Directive: Content Analysis of Public Comment Letters

**Erekle Pirveli** (Caucasus University), Esther Martinez (University of Murcia), Paul Thompson (EFAA for SMEs), Salvador Marin (EFAA for SMEs)

**SEE\_PS07 Parallel Session May 25, 02:00 PM 03:30 PM**

U261, Second floor

**Session Chair:** Paul Griffin (University of California, Davis),

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Value relevance of accounting and sustainability information in Europe: do ESG awareness and ratings affect equity market valuation?

**ALESSANDRO MIGLIAVACCA** (UNIVERSITY OF TURIN)

**MATERIALITY DISCLOSURE STANDARDS AND REAL EFFECTS**

**Florian Habermann** (Catholic University of Eichstatt-Ingolstadt), Max Goettsche (Catholic University of Eichstatt-Ingolstadt), Frank Schiemann (University of Bamberg), Theresa Spandel (Hamburg University)

What drives carbon-reducing investments? A vignette experiment on managers' decision making at the interplay of institutional-, organizational-, and individual-level factors

**Daniel Reimsbach** (Radboud University), Frank Schiemann (University of Bamberg), Rüdiger Hahn (University of Duesseldorf), Thomas Pioch (Hamburg University)

**SEE\_PSD05 Parallel Session with Discussant May 25, 02:00 PM 03:30 PM**

U7, First floor

**Session Chair:** Nazim Hussain (University of Groningen), **Discussant 1:** Martin Klosch (University of Graz), **Discussant 2:** LOUISE GORMAN (TRINITY COLLEGE DUBLIN, TRINITY BUSINESS SCHOOL)

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CSR reporting quality and heterogenous investor preferences

**AKIHIRO NODA** (SHIGA UNIVERSITY)

Sustainability: Performance, Preferences, and Beliefs

**VICTOR SCHAUER** (LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH), Valentin Luz (LMU Munich), Martin Viehweger (Ludwig-Maximilian University of Munich)

**SEE\_RF04 Research Forum May 25, 02:00 PM 03:30 PM**

U402, Fourth floor

**Session Chair:** Niklas Kreander (University of South-Eastern Norway),

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"Make business a force for good": The role of culture as the driver of B Corps' sustainability performance

Silvia Panfilo (Ca' Foscari University), **Joanna Krasodomska** (Krakow University of Economics), Salvatore Sciascia (LIUC Università Cattaneo), Alessandro Cortesi (LIUC Università Cattaneo)

Investing versus Signalling Corporate Social Responsibility Activities and their Association with Earnings Smoothing

**APOSTOLOS BALLAS** (ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS), Dimosthenis Hevas

(Athens University of Economics & Business), Nikolaos Karampinis (Athens University of Economics and Business), **Orestes Vlismas** (Athens University of Economics and Business)

The effect of sustainable investments on the environmental performance of companies

Lourdes Arco-Castro (University of Granada), Almudena Macias-Guillen (University Rey Juan Carlos), **María Victoria López-Pérez** (University of Granada), Lázaro Rodríguez-Ariza (University of Granada)

The association between different CSR-reporting practices and performance

**EVA STROM** (HANKEN SCHOOL OF ECONOMICS), Hanna Silvola (Hanken School of Economics), Laura Arranz-Aperte (University of the Balearic Islands)

Hometown ties and corporate philanthropy: Evidence from the COVID-19 pandemic

QIANG LI (CHINA UNIVERSITY OF MINING AND TECHNOLOGY), Tao Jiang (China University of Mining and Technology), **Erwei Xiang** (Newcastle University), Zhuangzhuang Li (China University of Mining and Technology)

**TX\_PS06 Parallel Session May 25, 02:00 PM 03:30 PM**

U405a, Fourth floor

**Session Chair:** Cinthia Valle Ruiz (IESEG School of Management),

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Controlling Shareholders' Value and Corporate Tax Avoidance

**HYUNGJIN CHO** (INHA UNIVERSITY), Jeong-Hoon Hyun (NEOMA Business School), Taejin Jung (IE University), Yewon Kim (Seoul National University)

Dividend imputation in Australia: franking credits, tax changes and payout policy

**Kevin Li** (The university of New South Wales), Jeff Coulton (UNSW Sydney)

Debt Versus Equity Issuance and Tax Planning

Mark Anderson (University of Calgary), Md Hossain (University of New Hampshire), **Harun Rashid** (College of Business Administration and Public Policy California State University, Dominguez Hills), Hussein Warsame (University of Calgary)

**TX\_PS07 Parallel Session May 25, 02:00 PM 03:30 PM**

U262, Second floor

**Session Chair:** Hussein Warsame (University of Calgary),

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The Effects of Cost Asymmetry on Tax Avoidance

KONSTANTINOS CHALEVAS (ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS), Orestes Vlismas (Athens University of Economics and Business), **Dimitrios Ntounis** (Athens University of Economics and Business)

Long-term Tax Strategy and Corporate Acquisition Payment Structure: A Book-tax Tradeoff Analysis.  
K. Hung Chan (Caritas Institute of Higher Education), Miao He (BNU-HKBU United International College),  
Phyllis Lai Lan Mo (City University of Hong Kong), **WEIYIN ZHANG** (THE HANG SENG UNIVERSITY OF  
HONG KONG)

Net operating losses and emergence from bankruptcy  
ALESSANDRO GABRIELLI (UNIVERSITY OF PISA), **Giulio Greco** (University of Pisa)

**TX\_PSD05 Parallel Session with Discussant May 25, 02:00 PM 03:30 PM**

U8, Second floor

**Session Chair:** Susana Cristina Aldeia (Portugalense University), **Discussant 1:** Fernando Siahaan  
(Vienna University of Economics and Business), **Discussant 2:** Tobias Bornemann (Vienna University of  
Economics and Business)

Does fair value taxation affect banks' investment portfolio and risk-taking?

Sylvia Auer (Vienna University of Economics and Business), **Tobias Bornemann** (Vienna University of  
Economics and Business), Eva Eberhartinger (Vienna University of Economics and Business)

Turnover-Based Corporate Income Taxation and Corporate Risk-Taking

**Fernando Siahaan** (Vienna University of Economics and Business), Harald Amberger (Vienna University  
of Economics and Business), Caren Sureth-Sloane (Universität Paderborn)

**TX\_RF04 Research Forum May 25, 02:00 PM 03:30 PM**

U411, Fourth floor

**Session Chair:** Eva Eberhartinger (Vienna University of Economics and Business),

PROFIT SHIFTING TO TAX HAVENS: WITHHOLDING TAX IMPACT ON PASSIVE FLOWS FROM  
POLAND

**MILENA SITKIEWICZ** (UNIVERSITY OF WARSAW), Anna Bialek-Jaworska (University of Warsaw  
Faculty of Economic Sciences)

Finding Evidence For Country Specific Double Tax Treaties

**DANIEL EHM** (UNIVERSITY OF PASSAU), Markus Diller (University of Passau), JOHANNES LORENZ  
(Oldenburg University), PATRICK KATZLMAYR (UNIVERSITY OF PASSAU)

Debt and Taxes: Tax Law as an Incomplete Contract

**PETER BROK** (COPENHAGEN BUSINESS SCHOOL)

Tax competition and highly mobile firms - The effect of tonnage tax schemes on the choice of flags

**BERNHARD WINKELBAUER** (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS)

Sustainable allocation of profits within an MNE group

**Karina Sopp** (Technische Universität Bergakademie Freiberg), Stefan Greil (Universität Hamburg)

**AU\_PS09 Parallel Session May 25, 04:00 PM 05:30 PM**

U406a, Fourth floor

**Session Chair:** Iliya KOMAREV (MONTPELLIER BUSINESS SCHOOL),

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Liquidity Constraints and Auditor Response to Real Activities Management: Evidence from Repo Borrowing Dynamics

**JOHN ZHANG** (AUDENCIA BUSINESS SCHOOL)

Does the Presence of Institutional Dual Holders Affect Auditing Pricing?

YINGWEN GUO (NANJING UNIVERSITY), Liang Xu (Nanjing University), JING XUE (THE CHINESE UNIVERSITY OF HONG KONG), **Haoyi Yang** (Nanjing University)

Client-level exposure to cryptocurrency and auditor responses

**Hoang Nhan Ha** (Universidad Carlos III de Madrid), Thi Thuy Dung Nguyen (Universidad Carlos III de Madrid), Beatriz Garcia Osma (Carlos III University Madrid)

**AU\_PSD07 Parallel Session with Discussant May 25, 04:00 PM 05:30 PM**

U7, First floor

**Session Chair:** JAVAD RAJABALIZADEH (TURKU SCHOOL OF ECONOMICS), **Discussant 1:** Christian Friedrich (Technical University of Darmstadt), **Discussant 2:** James Hansen (Weber State University)

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Auditor Automation Usage and Professional Skepticism

**Christian Peters** (Tilburg University)

The Informational Content of Key Audit Matters: Evidence from Using Artificial Intelligence in Textual Analysis

**Stephan Küster** (Freie Universität Berlin), Tobias Steindl (University of Regensburg), Max Goettsche (Catholic University of Eichstatt-Ingolstadt)

**AU\_RF06 Research Forum May 25, 04:00 PM 05:30 PM**

U411, Fourth floor

**Session Chair:** Piotr Staszkiwicz (Warsaw School of Economics),

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Determinants and Consequences of Auditors' Signing Networks: Evidence from Taiwan

**Shu-Ling Yeh** (National Taipei University), Min-Jeng Shiue (National Taipei University)

Audit Mandates, Audit Firms, and Auditors

**Matthias Breuer** (Columbia University), Anthony Le (Columbia University), Felix Vetter (University of Mannheim)

No One Is an Island: The Role of the Audit Partner Engagement-related Network for Audit Outcomes

**Scott Seavey** (Florida Atlantic University), Bo Gao (The University of Texas at El Paso)

Audit Team Surface Diversity and Audit Team Outcomes

**ALICE ANNELIN** (UMEA UNIVERSITY, UMEA SCHOOL OF BUSINESS AND ECONOMICS), Tobias Svanström (Umea University)

Formation and structuration of the audit field in a transitioning country: The role of infrastructure and conflicting logics

**Nadia Albu** (Bucharest University of Economic Studies), Catalin Albu (Bucharest University of Economic Studies), Anna Alon (University of Agder)

**AU\_RF07 Research Forum May 25, 04:00 PM 05:30 PM**

U413a, Fourth floor

**Session Chair:** Ilias Basioudis (Aston Business School),

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Auditing on the Edge: Spillover Effects of Having an Exposed Client

**STAVRIANA HADJIGAVRIEL** (CUNEF), Mert Erinc (BI Norwegian Business School)

An empirical analysis of the Austrian audit market: The effects of the EU Audit Reform on market concentration and audit fees in Austria

**Sabine Graschitz** (University of Innsbruck), Marcel Steller (University of Innsbruck - Faculty for Business and Economics - Department for Accounting, Auditing and Taxation), **SIMONA HOLZKNECHT** (UNIVERSITY OF INNSBRUCK)

An analysis of comment letters on a new, stand-alone standard for audits of financial statements of less complex entities

**Elina Haapamaki** (University of Vaasa)

Audit adjustments and financial reporting quality in private firms

**Henrik Hoglund** (Hanken School of Economics), Jesper Haga (Hanken School of Economics), Dennis Sundvik (Hanken School of Economics), Stefan Sundgren (Umea University)

Auditing, auditors and crisis: the case of Covid-19 in local public administrations

**Pasquale Ruggiero** (University of Siena and Brighton Business School), Riccardo Mussari (University of Siena), Simona Caramia (University of Pisa)



**FA\_PS09 Parallel Session May 25, 04:00 PM 05:30 PM**

U410b, Fourth floor

**Session Chair:** Harm Schütt (Tilburg University),

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The Role of Managers' Target Payout Ratio for the Information Content of Dividends

**Till Schüssler** (Muenster University), Christoph Watrin (Muenster University), Lukas Heinig (Muenster University)

The Relation Between Payouts and Profits Over the Last Four Decades

**HENRY JARVA** (HANKEN SCHOOL OF ECONOMICS), Anna Rossi (University of Oulu)

Accounting information and payout value relevance: analysis and evidence

**COLIN CLUBB** (KING'S COLLEGE LONDON), Andreas Charitou (University of Cyprus), Neophytos Lambertides (Cyprus University of Technology)

**FR\_PS09 Parallel Session May 25, 04:00 PM 05:30 PM**

U401, Fourth floor

**Session Chair:** Nicolas Rudolf (University of Lausanne),

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Changes to Accounting Regulation, Firm Transparency and Access to State Guaranteed Loans during a Crisis

**BRUNO BUCHETTI** (University of Padua), **MIRCEA EPURE** (POMPEU FABRA UNIVERSITY), Amedeo Pugliese (University of Padova)

Shielding from the Pandemic: COVID-19 Exclusion Provision in Debt Contracting

**MARK YAN** (HONG KONG BAPTIST UNIVERSITY), **JANUS JIAN ZHANG** (HONG KONG BAPTIST UNIVERSITY), Byron Song (Hong Kong Baptist University), Jayanthi Sunder (University of Arizona)

Are Managerial Vocal Cues Relevant to Debt Markets? Evidence from Credit Default Swaps

**Doron Reichmann** (Ruhr University Bochum), Petroula Glachtsiou (Ruhr University Bochum)

**FR\_PSD07 Parallel Session with Discussant May 25, 04:00 PM 05:30 PM**

U8, Second floor

**Session Chair:** RUI GUO (THE CHINESE UNIVERSITY OF HONG KONG), **Discussant 1:** Akram Khalilov (BI Norwegian Business School), **Discussant 2:** Xiang Zheng (NHH Norwegian School of Economics)

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CEO Pay Ratio Disclosure and Workplace Misconduct

**Syeda Nusrat Haider** (Australian National University), Hai WU (Australian National University)

Blast from the Past: Directors' Bankruptcy Experience and Financial Reporting Quality

**Akram Khalilov** (BI Norwegian Business School), Irina Gazizova (Stockholm School of Economics), Beatriz Garcia Osma (Carlos III University Madrid)

**FR\_RF06 Research Forum May 25, 04:00 PM 05:30 PM**

Historiahuone, U137a, First floor

**Session Chair:** Manuel Nunez-Nickel (Universidad Carlos III de Madrid-Q2818029G),

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Non-family CEO characteristics and alignment of tax strategy with founder family in family firms  
**MUKESH GARG** (MONASH UNIVERSITY)

The Predictive Ability of Share-Based Compensation Expense

**SAMI ADWAN** (UNIVERSITY OF SUSSEX), Alaa Alhaj-Ismail (Centre for Financial and Corporate Integrity, Coventry University, UK.)

CEO Tax Burden and Stock Price Crash Risk

**Panagiotis Loukopoulos** (UNIVERSITY OF STRATHCLYDE, STRATHCLYDE BUSINESS SCHOOL, DEPARTMENT OF ACCOUNTING & FINANCE), GEORGIOS LOUKOPOULOS (UNIVERSITY OF STRATHCLYDE, STRATHCLYDE BUSINESS SCHOOL), Lars Hass (University of Strathclyde)

The prediction of intentional and non-intentional financial restatements using quantitative and qualitative features

**Christian Tischer** (Ilmenau University of Technology), Michael Grüning (Ilmenau University of Technology)

Understanding criminal firms: the relevance of organizational roles

**FRANCESCO AMBROSINI** (UNIVERSITY OF PADUA), Antonio Parbonetti (University of Padova), Michele Fabrizi (University of Padova)

**FR\_RF07 Research Forum May 25, 04:00 PM 05:30 PM**

U414b, Fourth floor

**Session Chair:** Christof Beuselinck (IESEG School of Management),

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Corporate Green Bonds: Investment performance, disclosure quality, and the role of governance

**Anna Husmann** (University of St. Gallen), Tami Dinh (University of St Gallen ), FLORIAN EUGSTER (STOCKHOLM SCHOOL OF ECONOMICS)

Investor Commitment to Responsible Investing and Firm ESG Disclosure

Dirk Black (School of Accountancy, University of Nebraska–Lincoln), **Helena Isidro** (ISCTE-IUL), Ana Marques (University of East Anglia)

Sustainability Performance and Corporate Risk-Taking: Evidence from the Tourism Services Industry

**NIKOLAOS TSILEPONIS** (UNIVERSITY OF BRISTOL), Omneya Abdelsalam (Durham University), Stergios Leventis (International Hellenic University), Vassiliki Grougiou (University of Macedonia), Antonios Chantziaras (International Hellenic University)

Devil in the Details: How Transparent is Carbon Offset Use in Corporate Net-Zero Pledges?  
**Ann-Kristin Grosskopf** (Ludwig-Maximilian University of Munich), Yuchen Wu (Ludwig-Maximilian University of Munich), Thorsten Sellhorn (LMU München - Institut für Rechnungswesen und Wirtschaftsprüfung)

Which ESG Topics are Relevant? Evidence from Earnings Conference Calls and Analysts' Research Reports

**Karina Konieczny** (Technical University of Munich), Katharina Weiss (Ludwig-Maximilians-Universität München)

**GV\_PS08 Parallel Session May 25, 04:00 PM 05:30 PM**

U119, First floor

**Session Chair:** JÉRÔME DESCHÊNES (QUEBEC UNIVERSITY AT ABITIBI-TEMISCAMINQUE),

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Dual holding and analyst forecast properties

**Hakjoon Song** (California State University Dominguez Hills), Seung Won Lee (Pennsylvania State University Harrisburg), Sunghoon Joo (California State University Dominguez Hills)

Capital Structure and Managerial Compensation: The Role of Hybrid Financial Instruments

**Karoline Els** (Vienna University of Economics and Business)

Institutional investor network and firms' debt maturity structure mismatch: Evidence from China

**ZIANG CHEN** (XI'AN JIAOTONG UNIVERSITY), Tingting Liu (XI'AN JIAOTONG UNIVERSITY), Junrui Zhang (Xi'An Jiaotong University)

**GV\_PS09 Parallel Session May 25, 04:00 PM 05:30 PM**

U261, Second floor

**Session Chair:** Michael Erkens (Erasmus University Rotterdam),

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A Catering Theory of Earnings Guidance: Empirical Evidence and Stock Market Implications

**NILS LOHMEIER** (University of Münster), Hannes Mohrschladt (University of Münster)

Cash Holdings, Hedging Derivatives, and Agency Conflicts

**Tharindra Ranasinghe** (American University), Michael Lacina (University of Houston - Clear Lake), Lin Yi (University of Houston - Clear Lake), Xiaoou Yu (Xiamen University)

Earnings quality and board meeting frequency

**ADAMOS VLITTIS** (UNIVERSITY OF CYPRUS), Nikos Vafeas (University of Cyprus)

**GV\_PSD02 Parallel Session with Discussant May 25, 04:00 PM 05:30 PM**

U9, Second floor

**Session Chair:** Pengfei Gao (Cardiff Business School), **Discussant 1:** LUISA LANGER (UNIVERSITY OF MANNHEIM), **Discussant 2:** DAVID CASTILLO-MERINO (IQS SCHOOL OF MANAGEMENT. UNIVERSITY RAMON LLULL)

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Does board gender diversity protect employee pension benefits? UK evidence on the nexus between pensions and dividends

**ZEZENG LI** (Queen Mary University of London), Erhan Kilincarslan (Huddersfield Business School/ University of Huddersfield)

The boardroom battle: Examining the relationship between CEO power, gender diversity and modern slavery disclosures

**Tantawy Moussa** (University of Westminster), Mahmoud Elmarzouky (Aston University), AMIR ALLAM (UNIVERSITY OF WESTMINSTER)

**GV\_PSD06 Parallel Session with Discussant May 25, 04:00 PM 05:30 PM**

U3, First floor

**Session Chair:** LARS KNORREN (TILBURG UNIVERSITY), **Discussant 1:** Peter Schaefer (Technical University of Munich), **Discussant 2:** Pier Luigi Marchini (University of Parma)

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Board Compensation and Investment Efficiency

**MARTIN GREGOR** (CHARLES UNIVERSITY IN PRAGUE), Beatrice Michaeli (University of California, L.A.)

Anti-Pledging Policy, CEO Compensation and Investments

**Ruishen Zhang** (Shanghai University of Finance and Economics), Jihun Bae (Erasmus University Rotterdam)

**GV\_PSD14 Parallel Session with Discussant May 25, 04:00 PM 05:30 PM**

U1, First floor

**Session Chair:** CARIEN VAN MOURIK (OPEN UNIVERSITY), **Discussant 1:** Lin Yi (University of Houston - Clear Lake), **Discussant 2:** WANLI ZHAO (BOCCONI UNIVERSITY)

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Private Information and the Granting of Stock Options

Mary Ellen Carter (Boston College), Rachel Hayes (University of Utah), Marlene Plumlee (University of Utah), **MATE SZELES** (Tilburg University)

Deterrence or Displacement? Evidence from Insider Trading Activity after SEC Enforcement Actions

**JARED JENNINGS** (WASHINGTON UNIVERSITY IN ST. LOUIS)

**IC\_HI\_RF05 Research Forum May 25, 04:00 PM 05:30 PM**

U414a, Fourth floor

**Session Chair:** GRIGORIOS THEODOPOULOS (BRUNEL UNIVERSITY),

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Customer management within a management control system: a case study of a social welfare in Itayanagi-cho, Aomori, Japan

**MASATOSHI KOSUGI** (HOKKAIDO UNIVERSITY)

Strategizing spatial projects: exploring the role of accounting

**SONIA QUARCHIONI** (UNIVERSITY OF PALERMO), Roberta Ciccola (Department of Management, Università Politecnica delle Marche), Maria Chiucchi (UNIVERSITA' POLITECNICA DELLE MARCHE)

The concept of performativity in accounting research. A review and bibliometric analysis

**Christopher Swara** (Stockholm Business School, Stockholm University), Fabiana Roberto (University of Naples), Achmad Amin (King's Business School, King's College London)

Field-Based Research in Accounting: Accomplishments and Prospects during 2005-2016

**LILI-ANNE KIHN** (TAMPERE UNIVERSITY), Angela Liew (Auckland University)

Preserving organizational history in industrial heritage sites

Ekaterina Baskakova (University of Bologna), Paolo Ferri (Università di Bologna), **Luca Zan** (University of Bologna)

**IC\_PS08 Parallel Session May 25, 04:00 PM 05:30 PM**

U358, Third floor

**Session Chair:** Iqbal Khadaroo (King Fahd University of Petroleum and Minerals),

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When the Socialising Form of Accountability Clashes with its Hierarchical Form: A Critical Analysis of Accountability Mechanisms in a Classroom

**Ozlem Arikani** (University of Sheffield)

From Words to Syntax: Identifying Context-specific Information in Textual Analysis

**ANGIE WANG** (THE CHINESE UNIVERSITY OF HONG KONG)

Bodies in motion: Haptic perception and embodied sense-making in accounting training

**Victoria Honsel** (WHU Otto Beisheim School of Management)

**IC\_PS09 Parallel Session May 25, 04:00 PM 05:30 PM**

U262, Second floor

**Session Chair:** MARIA-SILVIA SANDULESCU (BUCHAREST UNIVERSITY OF ECONOMIC STUDIES),

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EARNINGS MANAGEMENT AND ADJUSTMENT SPEED TOWARDS TARGET LEVERAGE: EVIDENCE FROM VIETNAM

**ANH THU NGHIEM** (FOREIGN TRADE UNIVERSITY), Eric Severin (University of Lille)

The role of reflexivity and merit in understanding experiences of class inequality in accounting professional services firms

**CHRISTOPHER FLANAGAN** (UNIVERSITY OF GLASGOW), Yvonne Joyce (Glasgow University)

Discussing the Nature of Accounting Goodwill in the Banking Industry: Empirical Evidence of the Entanglement Effect

Kleber Oliveira (University of Brasilia), **Paulo Roberto Lustosa** (University of Brasilia), Gerlando Augusto Lima (University of Illinois Urbana-Champaign)

**MA\_PS08 Parallel Session May 25, 04:00 PM 05:30 PM**

U405a, Fourth floor

**Session Chair:** Andreas Ostermaier (University of Southern Denmark),

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Consuming slack resources opportunistically versus effortfully: an experimental study on how superiors' implementation decision can direct subordinates' extra-role behavior

**Sophie Maussen** (Ghent University)

The impact of financial bonus and anonymity on peer evaluation distortions

**SANDRA WINKELMANN** (RUHR UNIVERSITY BOCHUM), Thorsten Knauer (Ruhr-Universität Bochum), Svenja Marsula (Ruhr-University Bochum)

Do social missions reduce data-driven decision-making?

**Razvan Ghita** (University of Southern Denmark), Jake Zureich (Tilburg University)

**MA\_PS13 Parallel Session May 25, 04:00 PM 05:30 PM**

U259, Second floor

**Session Chair:** LILIANA DEWAELE (OPEN UNIVERSITY OF THE NETHERLANDS),

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R&D Relationships at Different Levels of Technology Maturity: A Contract Design Perspective

**TINEKE DISTELMANS** (VLERICK BUSINESS SCHOOL), Isabella Grabner (WU Vienna), Alexandra Van den Abbeele (KU Leuven), Martine Cools (KU Leuven), Kristof Stouthuysen (Vlerick Business School)

Exploring the inherent tension of a management control element from a paradox perspective  
**Marjo Vaisanen** (University of Oulu), Erik Strauss (Witten/Herdecke University), Sophie Tessier (HEC Montreal)

COVID-19, Trust, and Contracting: The impact of trust on firms' accounting responses to a crisis  
**VICTOR HUGO SEHN** (LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH), Thorsten Sellhorn (LMU München - Institut für Rechnungswesen und Wirtschaftsprüfung), Sara Bormann (Goethe University), Katharina Hombach (Carl-von-Ossietzky University of Oldenburg)

**MA\_PSD07 Parallel Session with Discussant May 25, 04:00 PM 05:30 PM**

U356, Third floor

**Session Chair:** Konstantin Flassak (LMU Munich), **Discussant 1:** JEREMIAH BENTLEY (UNIVERSITY OF MASSACHUSETTS AMHERST), **Discussant 2:** MELISSA MARTIN (UNIVERSITY OF ILLINOIS AT CHICAGO)

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The interactive effects of manager narcissism and the framing of the manager's incentive scheme on employee effort

MIRIAM MASKE (MUNICH UNIVERSITY OF THE FEDERAL ARMED FORCES), Matthias Sohn (European University Viadrina), **BERNHARD HIRSCH** (MUNICH UNIVERSITY OF THE FEDERAL ARMED FORCES)

"Go Easy On Me!": Supervisor Discretion in Target Setting after Managerial Turnover"  
**MATHILDE VERSCHAEVE** (KU LEUVEN)

**MA\_RF06 Research Forum May 25, 04:00 PM 05:30 PM**

U115a, First floor

**Session Chair:** FABIEN IZE (TILBURG UNIVERSITY),

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Cost Stickiness, Agency Problem, and Corporate Governance: Evidence from Family Firms  
YI-MIEN LIN (NATIONAL CHUNG HSING UNIVERSITY), **LI-YU CHEN** (UNIVERSITY OF EXETER)

The influence of CEO attributes and resources on the turnaround success of declining firms  
**FLORIAN BEHLING** (BREMEN UNIVERSITY), Jan-Hendrik Meier (Kiel University of Applied Sciences), Jochen Zimmermann (University of Bremen)

CEO Pay Slice and Management Earnings Forecasts

**HA EUN AHN** (KOREA UNIVERSITY), SEUNG WEON YOO (KOREA UNIVERSITY)

Value-Based Management Sophistication and Earnings Management

**Sven Hörner** (University of Bayreuth), Friedrich Sommer (University of Bayreuth)

Intangible Assets and the Balanced Scorecard

**Mark Anderson** (University of Calgary), Rajiv Banker (Temple University), Soonchul Hyun (University of North Carolina - Greensboro), Natalie Valle (University of Calgary)

**SEE\_PS08 Parallel Session May 25, 04:00 PM 05:30 PM**

U406b, Fourth floor

**Session Chair:** Anwar Halari (Open University),

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NGO Activism, Greenwashing, and Decarbonization

**Theresa Wittreich** (University of Graz), Martin Klosch (University of Graz)

CSR Disclosure and Investor Social Preferences: Heterogenous Investor Responses to Media Reports on Corporate Greenwashing

Matthias Sohn (European University Viadrina), **Tim Schwertner** (European University Viadrina)

MANDATORY DISCLOSURE OF STANDARDIZED SUSTAINABILITY METRICS: THE CASE OF THE EU TAXONOMY REGULATION

Marvin Nipper (University of Duisburg-Essen), Andreas Ostermaier (University of Southern Denmark), **Jochen Theis** (University of Southern Denmark)

**SEE\_PS09 Parallel Session May 25, 04:00 PM 05:30 PM**

U4, First floor

**Session Chair:** Katrin Hummel (Vienna University of Economics and Business),

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How Green Consciousness Alters Manager Compensation Contracts

**Anna Kasmanhuber** (University of Graz)

Shareholders vs. Stakeholders? The link between Value-based Management Sophistication and Corporate Sustainability Performance and their joint effect on financial performance

**MICHAEL WIEGERLING** (BAYREUTH UNIVERSITY), Niklas Kister (RUHR-UNIVERSITY BOCHUM), Thorsten Knauer (Ruhr-Universität Bochum), Friedrich Sommer (University of Bayreuth)

Bringing role theory and issue-selling theory together: Part-time employees and CSR

Kerstin Lopatta (Hamburg University), Alexander Bassen (Hamburg University), SEBASTIAN TIDEMAN (SYRACUSE UNIVERSITY), THOMAS TAMMEN (HAMBURG UNIVERSITY), **ERNST-KENJI ALEXANDER** (HAMBURG UNIVERSITY)

**SEE\_PSD06 Parallel Session with Discussant May 25, 04:00 PM 05:30 PM**

U5, First floor

**Session Chair:** BLERITA KORCA (UNIVERSITY OF BAMBERG), **Discussant 1:** Yue Li (University of



Toronto), **Discussant 2:** Susanne Preuss (University of Amsterdam)

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Does Firm-Level Pollution Affect Earnings Management? European Evidence

**ANDREWS OWUSU** (UNIVERSITY OF DERBY), Eric Boahen (University of East London), Alaa Zalata (Southampton University), Ahmed Elamer (Brunel Business School, Brunel University London)

Shareholder Activism and CSR Decoupling

**Eduardo Schiehl** (HEC Montréal / Aalto University School of Business), Henrique Martins (Fundação Getúlio Vargas – FGV/EAESP), Krista Lewellyn (Florida Southern College)

**SEE\_RF05 Research Forum May 25, 04:00 PM 05:30 PM**

U121b, First floor

**Session Chair:** SIQI LIU (OPEN UNIVERSITY),

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Corruption fighting and Environmental Performance: The Effect of Corporate Social Responsibility Commitment

**Ahmed Sarhan** (Northumbria University), ALI GERGED (DE MONTFORT UNIVERSITY)

Corporate Ethical Congruence: Corporate Social Irresponsibility and Foreign Corrupt Practices

**Greg Shailer** (The Australian National University), Xiu-Ye Zhang (The Australian National University), Lijuan Zhang (The Australian National University), KENUO LI (THE AUSTRALIAN NATIONAL UNIVERSITY)

Accountability for sustainability: Does a focus on technology consumption help or hinder it?

**Terhi Chakhovich** (LUT University), Tuija Virtanen (University of Eastern Finland)

Remedial Actions after Corporate Social Irresponsibility

Wei Cai (Columbia Business School), **ANEESH RAGHUNANDAN** (LSE, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE), Shiva Rajgopal (Columbia University), Wenxin Wang (Harvard Business School)

Why sustainability reporting is no silver bullet for rebuilding public trust in organisations

**THERESIA HARRER** (HANKEN SCHOOL OF ECONOMICS)

**SEE\_RF06 Research Forum May 25, 04:00 PM 05:30 PM**

U250a, Second floor

**Session Chair:** Hannele Mäkelä (Tampere University),

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The role of institutional entrepreneurs in the emergence of corporate sustainability reporting policy: case study of an emerging economy

**ATAUR BELAL** (UNIVERSITY OF BIRMINGHAM), Mohammed Mazumder (Northumbria University), Javed Siddiqui (University of Manchester)

Reporting on CSR by large private firms: Evidence from Germany  
**Marten Von der Heide** (Georg-August University of Goettingen)

Investigating the role of sustainability reporting and annual general meeting (AGM) in enhancing stewardship toward Sustainable Development Goals (SDGs)  
**MICHELE GUIDI** (ANCONA UNIVERSITA' POLITECNICA DELLE MARCHE), **MARCO GIULIANI** (UNIVERSITA' POLITECNICA DELLE MARCHE), **Sonia Vitali** (Università Politecnica delle Marche - Dept. of Management)

Carbon accounting and sustainability governance; A food sector cooperative's path towards carbon neutrality  
**TIMO HEIKKILÄ** (TAMPERE UNIVERSITY)

Sustainable investing among private investors  
**Hanna Silvola** (Hanken School of Economics), **Bonnie Buchanan** (University of Surrey), **Emilia Vähämaa** (Hanken School of Economics)

**TX\_PS08 Parallel Session May 25, 04:00 PM 05:30 PM**

U264, Second floor

**Session Chair:** Christoph Watrin (Muenster University),

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Show me the Money - Modifications of Tax Footnotes as Early Signals for Changes in ETR  
**SOPHIA WÖRLE** (UNIVERSITY OF AUGSBURG), **Robert Ullmann** (University of Augsburg)

CFO working experience and Tax Avoidance

**Tianyue Xu** (University of Glasgow), **Panagiotis Karavitis** (Adam Smith Business School, University of Glasgow), **Pantelis Kazakis** (Adam Smith Business School, University of Glasgow)

**TX\_PS09 Parallel Session May 25, 04:00 PM 05:30 PM**

U121a, First floor

**Session Chair:** Arthur Stenzel (University of St. Gallen),

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Lobbying of the Mittelstand on German tax legislation  
**MARVIN KRAFT** (UNIVERSITY OF REGENSBURG)

Delegation of Tax Planning Activities in a Principal-Agent Setting  
**STEFANIE PENDL** (UNIVERSITY OF GRAZ)

The Role of Tax Professionals in International Tax Policy

**INGA HARDECK** (UNIVERSITY OF REGENSBURG), Christina Elschner (European University Viadrina),  
Manuel Normann (European University Viadrina)

**TX\_PSD06 Parallel Session with Discussant May 25, 04:00 PM 05:30 PM**

U6, First floor

**Session Chair:** Anna Bialek-Jaworska (University of Warsaw Faculty of Economic Sciences), **Discussant 1:** Simon Harst (Ludwig-Maximilians-Universität München), **Discussant 2:** MALTE MARTIN MAX (VU, SCHOOL OF BUSINESS AND ECONOMICS)

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Tax treaties, tax-motivated income shifting, and the role of enforcement

**MALTE MARTIN MAX** (VU, SCHOOL OF BUSINESS AND ECONOMICS)

Tax Complexity and Foreign Direct Investment: Evidence Across Countries and Time

**Simon Harst** (Ludwig-Maximilians-Universität München), Isabell Euler (Ludwig-Maximilians-Universität München), Deborah Schanz (Ludwig-Maximilians-Universität München), Caren Sureth-Sloane (Universität Paderborn), Johannes Voget (University of Mannheim)

**TX\_RF05 Research Forum May 25, 04:00 PM 05:30 PM**

U402, Fourth floor

**Session Chair:** HENNING GIESE (PADERBORN UNIVERSITY),

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Book-tax conformity and corporate investment: Taking evidence global

**Luca Menicacci** (Free University of Bozen), Anna Alexander (University of Padova), Antonio De Vito (IE Business School, IE University)

Does Corporate Tax Avoidance affect Resource Allocation Across Firms?

**Jesse Van der Geest** (Tilburg University)

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

**Michiel Van Roy** (University of Antwerp), Ann Jorissen (University of Antwerp)

Does tax avoidance really pay off? New evidence on the relationship of effective tax rates and firm value

**Reinald Koch** (Catholic University of Eichstaett-Ingolstadt), Till Scheider (Catholic University Eichstaett-Ingolstadt)

Timing the Market When Avoiding Taxes: Evidence of Investor Sentiment Toward Tax Avoidance

**Qiang Wu** (The Hong Kong Polytechnic University)

# Friday, May 26

## **AU\_PS10 Parallel Session May 26, 09:30 AM 11:00 AM**

U119, First floor

**Session Chair:** Melis Besen (Newcastle University),

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Unintended and Intended Consequences of the Audit Reform in European Union Countries

**Ditmir Sufaj** (KU Leuven)

Group Dynamics and Auditor Alignment in Corporate Groups

**Ziloy Croughs** (KU Leuven), Simon Dekeyser (KU Leuven), Ines Simac (KU Leuven)

Inward Transmission Effects of Foreign Audit Regulation: Evidence from the EU SAD on U.S. Parent Companies' Reporting Timeliness

**Ines Simac** (KU Leuven)

## **AU\_PS11 Parallel Session May 26, 09:30 AM 11:00 AM**

U410b, Fourth floor

**Session Chair:** Olga Bogachek (Free University of Bozen),

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Do Auditors Pay Price for Not Securing their Clients' Data?

**Yasemin Zengin-Karaibrahimoglu** (University of Groningen), Laura Schaffner (University of Strasbourg)

Auditor and Client Investment Efficiency: Informational Advantage Obtained through Auditing Industry Leader Clients

**LIWEI ZHU** (STOCKHOLM SCHOOL OF ECONOMICS)

Disentangling the Effects of Family Firm Heterogeneity on Auditor Choice and Auditor Effort: Evidence on Reputation Concerns and Agency Conflicts from the FTSE Italia All-Share

Michael De Martinis (Melbourne Institute of Technology), **CLAUDIA FRIENNA** (UNIVERSITY OF CATANIA), Davide Rizzotti (University of Catania)

## **AU\_PS12 Parallel Session May 26, 09:30 AM 11:00 AM**

U401, Fourth floor

**Session Chair:** Willem Buijink (),

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Does Pre-audit Financial Reporting Quality Matter? Evidence from Big 4 and Non-Big 4 firms

**Limei Che** (Peking University, HSBC Business School)

The Peer Effects of Going Concern Audit Opinion

**ZILAN YANG** (THE HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY), Tai-Yuan Chen (The Hong Kong University of Science and Technology)

Going Concern Opinions and Information Asymmetry

STEVEN CRAWFORD (UNIVERSITY OF HOUSTON), Pietro Perotti (University of Bath), RICHARD PRICE (University of Oklahoma), **Emily Theodosiou** (Bath University), FANIS TSOLIGKAS (UNIVERSITY OF BATH)

**AU\_RF08 Research Forum May 26, 09:30 AM 11:00 AM**

U414a, Fourth floor

**Session Chair:** Mohamed Elmahgoub (Southampton Business School - University of Southampton),

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Audit Effort in Global Systemic Banks

**ROMAIN OBERSON** (LAVAL UNIVERSITY), Gerald Lobo (University of Houston – Bauer College of Business), Alain Schatt (HEC Lausanne)

Does the disclosure of auditor tenure in the report affect auditors' behaviour? An assessment of the provisions of PCAOB's AS 3101

**DAVID CASTILLO-MERINO** (IQS SCHOOL OF MANAGEMENT. UNIVERSITY RAMON LLULL), Josep García-Blandón (Universidad Ramón Llull, IQS School of Management), Gonzalo Rodriguez-Perez (IQS School of Management. Ramon Llull Univeristy)

Financial characteristics on audit pricing: Evidence from Germany

**Aggelos Zoitsas** (Aristotele University of Thessaloniki), Maria Tsipouridou (Aristotle University of Thessaloniki), Konstantinos Katrakilidis (ARISTOTLE UNIVERSITY OF THESSALONIKI), Charalampos Spathis (Aristotle University of Thessaloniki)

**AU\_RF09 Research Forum May 26, 09:30 AM 11:00 AM**

U413a, Fourth floor

**Session Chair:** Meng Guo (Aalto University School of Business),

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Personality Characteristics, Preferences for Rewards, and The Propensity to Choose an Auditing Job

Iryna Alves (ISCAL (Lisbon Accounting and Business School), Lisbon Polytechnic Institute), Bruno Gregório (ISEG LISBON SCHOOL OF ECONOMICS AND MANAGEMENT, UNIVERSIDADE DE LISBOA), **SOFIA LOURENÇO** (ISEG LISBON SCHOOL OF ECONOMICS AND MANAGEMENT, UNIVERSIDADE DE LISBOA)

Strategic determinants of individual auditor turnover and the effects of enforcement

**LISA FEIL** (UNIVERSITY OF MANNHEIM), Dennis Voeller (Toulouse Business School)

Considering the gender of auditors in audit engagement- An empirical study in Finland.

**Vijay Burman** (University of Eastern Finland), Imran Hussain (University of Eastern Finland), Markus Matto (University of Eastern Finland)

**FA\_PS10 Parallel Session May 26, 09:30 AM 11:00 AM**

U358, Third floor

**Session Chair:** Pia Stoczek (Paderborn University),

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Rolling back Dodd-Frank: Investors' and banks' responses to financial market deregulation

**Michael Erkens** (Erasmus University Rotterdam), Ying Gan (Erasmus School of Economics)

Forward-looking loan loss provisions, earnings announcements and the resolution of disagreement and uncertainty among investors

**DANIEL DEJUAN-BITRIA** (POMPEU FABRA UNIVERSITY)

The Impact of the Dodd Frank Act on the Determinants of Credit Rating Quality

**Iliya KOMAREV** (MONTPELLIER BUSINESS SCHOOL), Paul Klumpes (Aalborg University), Konstantinos Eleftheriou (Piraeus University), Anne-Lise RONSSE (EDHEC Business School)

**FA\_PS11 Parallel Session May 26, 09:30 AM 11:00 AM**

U121a, First floor

**Session Chair:** Helena Isidro (ISCTE-IUL),

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Do organizational capabilities affect the capital market indicators of firm resilience? An empirical analysis of voluntary disclosures in 10-K filings of S&P 1500 firms

**Christof Neunsinger** (UNIVERSITY OF ERLANGEN NUREMBERG), Lena Pager (UNIVERSITY OF ERLANGEN NUREMBERG), Thomas Fischer (Friedrich-Alexander-University Erlangen-Nuremberg)

Does the Capital Market Recognize Financial Misrepresentations? – Fundamental Value and Market Analysis

**INGOLF KLOPPENBURG** (UNIVERSITY OF TURKU)

How does the concurrent release of target prices and earnings forecasts affect the informativeness of stock recommendation revisions?

**ZACHARIAS PETROU** (University of Cyprus), Andreas Charitou (University of Cyprus), Irene Karamanou (University of Cyprus)

**FR\_PS10 Parallel Session May 26, 09:30 AM 11:00 AM**

U405a, Fourth floor

**Session Chair:** Hesham Bassyouny (University of Southampton),

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The Value of Publicly Available Information on Acquired Firms in Corporate Acquisitions  
**Songyi Han** (NHH Norwegian School of Economics)

On earnings and cash flows as predictors of future cash flows of private firms  
**Aljoša Valentinčič** (University of Ljubljana, School of Economics & Business), Wayne Landsman (University of North Carolina at Chapel Hill)

How Private Companies Win the Market's Attention  
Thomas Bourveau (Columbia University), Matthias Breuer (Columbia University), **Maximilian Muhn** (University of Chicago, Chicago Booth)

**FR\_PS11 Parallel Session May 26, 09:30 AM 11:00 AM**

U261, Second floor

**Session Chair:** Matthias Breuer (Columbia University),

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Creditor rights, conflict of interest among creditors, and borrowers' accounting conservatism: Evidence from anti-recharacterization laws

**XIAOHUI LI** (THE HONG KONG POLYTECHNIC UNIVERSITY), Agnes Cheng (Hong Kong Polytechnic University), JANUS JIAN ZHANG (HONG KONG BAPTIST UNIVERSITY)

External Legal Counsel as Transaction Cost Engineer and its Influence on Loan Contract Design and Performance

**Roberto Vincenzi** (Bocconi University), Peter Pope (University of Bocconi), Peeyush Taori (University of Hong Kong)

Discretionary loan loss provisioning and regulatory capital: The effect of IFRS 9

**Christophe LEJARD** (Université Perpignan Via Domitia), Jean-François CASTA (Université Paris Dauphine PSL), Eric PAGET-BLANC (Université Evry Val d'Essonne)

**FR\_PSD08 Parallel Session with Discussant May 26, 09:30 AM 11:00 AM**

U3, First floor

**Session Chair:** Anne D'Arcy (Vienna University of Economics and Business), **Discussant 1:** ROBERT STOUMBOS (ESSEC BUSINESS SCHOOL), **Discussant 2:** Amir Amel-Zadeh (Oxford University)

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Voluntary Disclosure and the Earnings Announcement Premium

**Amir Amel-Zadeh** (Oxford University), Qirong Song (University of Oxford)

The value of reading people: Evidence from financial analysts

**YACHANG ZENG** (NANYANG TECHNOLOGICAL UNIVERSITY), CHUNG-YU HUNG (MELBOURNE UNIVERSITY / MELBOURNE BUSINESS SCHOOL), Heather Li (Bentley University), Laurence van Lent

(Frankfurt School of Finance)

**FR\_PSD09 Parallel Session with Discussant May 26, 09:30 AM 11:00 AM**

U7, First floor

**Session Chair:** Vanessa Flagmeier (University of Passau), **Discussant 1:** Steven Vanhaverbeke (Catholic University of Leuven), **Discussant 2:** Li Yao (Concordia University)

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Labor Protection and Corporate Misconduct: Evidence from International Equity Markets

**Xiaohua Fang** (Florida Atlantic University), Wenjun Zhang (Dalhousie University), Lili Dai (University of New South Wales), Wei Chen (University of New South Wales)

Consequences of Conflict Mineral Disclosures for Supply Chains

**Qi Zhang** (Frankfurt School of Finance & Management)

**FR\_RF08 Research Forum May 26, 09:30 AM 11:00 AM**

U115a, First floor

**Session Chair:** LENKA KRUPOVA (ANGLIA RUSKIN UNIVERSITY),

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Deferred Tax Assets on Tax Loss Carryforwards during the COVID-19 Pandemic

**FELIX WERTHEBACH** (DUESSELDORF UNIVERSITY), Vanessa Flagmeier (University of Passau)

Making The “Invisible Hand” Visible: The Effect of Tax Abatement Disclosure on Municipal Financing

**LEI LI** (THE HONG KONG POLYTECHNIC UNIVERSITY), Liwei Weng (The Hong Kong Polytechnic University), Cheng Zeng (The Hong Kong Polytechnic University)

Book-tax conformity and accounting conservatism with private firms – Evidence from Europe

**NADINE GEORGIU** (UNIVERSITY OF INNSBRUCK), Jochen Bigus (Free University of Berlin)

Corporate Tax Avoidance and Management Obfuscation of Accounting Disclosures

**AMIR ALLAM** (UNIVERSITY OF WESTMINSTER), Mahmoud Elmarzouky (Aston University), Tantawy Moussa (University of Westminster), Amira Hawas (University of Sussex)

**FR\_RF09 Research Forum May 26, 09:30 AM 11:00 AM**

U414b, Fourth floor

**Session Chair:** TESSA KUNKEL (Copenhagen Business School),

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More than just regulatory capture: The intricate effects of political connections on corporate reporting

**ROLAND KOENIGSGRUBER** (SKEMA BUSINESS SCHOOL), Christopher Bleibtreu (BI Norwegian Business School)



Windfalls and subjective goodwill in income theory: a synthesis in the context of decision-usefulness  
**CARIEN VAN MOURIK** (OPEN UNIVERSITY), Yuko Asami (Gakushuin University)

REGULATORY ARBITRAGE IN RESPONSE TO LIMITING OF IFRS TO THE REGULATED MARKET  
**Paulina Szymanek** (University of Warsaw), Anna Bialek-Jaworska (University of Warsaw Faculty of Economic Sciences)

**GV\_PS02 Parallel Session May 26, 09:30 AM 11:00 AM**

U406b, Fourth floor

**Session Chair:** MIRCEA EPURE (POMPEU FABRA UNIVERSITY),

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Can patriarchal attitudes moderate the relation between women on boards and firm economic performance?

**SARA CORRAL FERNÁNDEZ** (UNIVERSITY OF LEÓN), Paula Castro (University of Leon), Maria T. Tascon (Universidad de Leon)

Institutional Ownership and Women Representation on Boards in Three Different Institutional Settings  
**ELISABETTA BARONE** (UNIVERSITY COLLEGE CORK), Diletta Migliaccio (University of Genova), Reem Khamis (University College of Bahrain), Allam M.M. Hamdan (Ahlia University Bahrain)

Circular Economy Reporting: Does Gender of the Executives Matter?

**Tarek Abdelfattah** (University of Nottingham), Zakaria Aribi (University of Manchester), SARFRAZ NAZIR (University of Milan-Bicocca), Mohamed Elmahgoub (Southampton Business School - University of Southampton)

**GV\_PS11 Parallel Session May 26, 09:30 AM 11:00 AM**

U262, Second floor

**Session Chair:** YI WANG (DURHAM UNIVERSITY),

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The role of managers in firm, social and environmental risk

**Amadeus Bach** (University of Mannheim), Nicolas Rudolf (University of Lausanne)

Impact of board characteristics on environmental, social and governance disclosure: A UK study

**INNA PAIVA** (Instituto Universitário de Lisboa (ISCTE-IUL), Business Research Unit (BRU-IUL), Lisboa, Portugal), Margarida Grave (Instituto Universitário de Lisboa (ISCTE-IUL), Lisboa, Portugal), José Curto (Instituto Universitário de Lisboa (ISCTE-IUL), Business Research Unit (BRU-IUL), Lisboa, Portugal)

Does Ownership Matter for Corporate Social Responsibility in Banks? Evidence from China

**HANPEI ZHANG** (THE UNIVERSITY OF SHEFFIELD), Jiao Ji (University of Sheffield), Hanxiong Zhang (University of Surrey)

**GV\_PSD08 Parallel Session with Discussant May 26, 09:30 AM 11:00 AM**

U4, First floor

**Session Chair:** Weijia Zhi (Frankfurt School of Finance & Management), **Discussant 1:** Eduardo Schiehl (HEC Montréal / Aalto University School of Business), **Discussant 2:** Laura Arranz-Aperte (University of the Balearic Islands)

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The Effect of Principle vs. Rule based standards on Executive Compensation: Evidence from ASC 606 adoption

**ZHENG FANG** (WARWICK UNIVERSITY BUSINESS SCHOOL)

Is it Me or is it You? CEO-Director Forename Commonality, Implicit Egotism, and CEO Compensation

**Sebastian Firk** (University of Groningen), Jan Hennig (University of Groningen), Hauke Meyer (University of Goettingen)

**GV\_PSD09 Parallel Session with Discussant May 26, 09:30 AM 11:00 AM**

U8, Second floor

**Session Chair:** BHARAT SARATH (RUTGERS UNIVERSITY), **Discussant 1:** REBECCA BACHMANN (MACQUARIE UNIVERSITY), **Discussant 2:** JUSTIN SHORT (THE UNIVERSITY OF TENNESSEE AT KNOXVILLE)

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Executive Team and Corporate Misbehavior: Evidence from U.S. Equity Market

**Yiwei Li** (University of Essex)

The monitoring role of domestic and US press coverage for US cross-listed firms

**Cristina Grande Herrera** (Bayes Business School), Pawel Bilinski (Bayes Business School), Ivana Raonic (Bayes Business School)

**IC\_PS01 Parallel Session May 26, 09:30 AM 11:00 AM**

U406a, Fourth floor

**Session Chair:** Giulia Achilli (Royal Holloway University of London),

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Boards of Directors Performing Governance: A Dramaturgical Analysis

Helen Pernelet (University College Dublin), **Niamh M. Brennan** (University College Dublin)

An Analysis of the FASB and IASB's Use of Qualitative Characteristics in Standard-Setting Practices: The Case of Fair Value

TIMOTHY GANGHUA WANG (THE UNIVERSITY OF SYDNEY), **Christoph Pelger** (University of Passau)

Can We Explain Managerial Non-Answers During Conference Call Q&A? Re-Conceptualizing Withheld

Disclosure Decisions

**MATT BAMBER** (YORK UNIVERSITY), Pier-Luc Nappert (Laval University)

**MA\_PS10 Parallel Session May 26, 09:30 AM 11:00 AM**

U264, Second floor

**Session Chair:** Laura Broccardo (University of Turin),

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Process Innovations and Employment Dynamics: Firm-Level Evidence

**Andre Hoppe** (KU Leuven), Marleen Willekens (KU Leuven), Victor Zuiddam (KU Leuven)

Enabling Budgeting and Employee Turnover Intentions: The Role of Error Management Climate and Error Aversion Climate

**Lucia Bellora-Bienengraeber** (University of Groningen), Derek Dalton (Clemson University), Gregory McPhee (Clemson University)

The effect of task heterogeneity on employees' performance misreporting and the moderating role of reward type

**EDDY CARDINAEELS** (TILBURG UNIVERSITY), Jake Zureich (Tilburg University), **Britt Coopmans** (PwC)

**MA\_PS11 Parallel Session May 26, 09:30 AM 11:00 AM**

U259, Second floor

**Session Chair:** Razvan Ghita (University of Southern Denmark),

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Digital calculable spaces: Economizing on the outskirts of management accounting

**ERKKI LASSILA** (TURKU SCHOOL OF ECONOMICS)

How emotion shapes the valuation process: Valuing life in the aftermath of the 9/11 terrorist attacks

**YOSRA ALEAHMAD** (ESSEC BUSINESS SCHOOL), Ioana Lupu (ESSEC Business School)

Framing of Healthcare Performance in China's Public Hospital Field: An Ethnographic Study

**Pingli Li** (University of Southampton), Xuegang Cui (Beijing Normal University, Business School), Bai Xue (Aston University)

**MA\_PSD08 Parallel Session with Discussant May 26, 09:30 AM 11:00 AM**

U5, First floor

**Session Chair:** Rachael Lewis (UNSW), **Discussant 1:** Iryna Berova Alves (ISCAL - Lisbon Institute of Accounting & Administration), **Discussant 2:** CAROLINE TAHAR (IAELYON SCHOOL OF MANAGEMENT)

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Who Does the Dirty Work? The Effect of Management Accountant's Traits and Attitudes  
**NICOLE HOFFMANN** (POTSDAM UNIVERSITY), Anja Schwering (University of Hohenheim)

Triggers of Ethical Decision-Making in Management Accounting Work  
**Jukka Pellinen** (University of Jyväskylä), Heljä Syren (University of Jyväskylä), Aila Virtanen (University of Jyväskylä)

**MA\_PSD09 Parallel Session with Discussant May 26, 09:30 AM 11:00 AM**

U9, Second floor

**Session Chair:** Clemens Loffler (FH Wien University of Applied Sciences of WKW), **Discussant 1:** Andreas Ostermaier (University of Southern Denmark), **Discussant 2:** TOMMASO PALERMO (LSE, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE)

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Rewarding whistleblowers: The trojan horse of frivolous reporting?  
**DWIGHT WAEYE** (GHENT UNIVERSITY), Sophie Maussen (Ghent University)

A conceptual framework for exploring management control style within psychological empowerment  
PETRUS MAASALO (UNIVERSITY OF EASTERN FINLAND), **Henri Teittinen** (University of Eastern Finland, Business School)

**MA\_RF07 Research Forum May 26, 09:30 AM 11:00 AM**

U121b, First floor

**Session Chair:** CLAUDIA MARINI (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS),

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Eco-control and sustainability strategy: how organisations juxtapose tensions to enhance sustainability management?

**JANUÁRIO MONTEIRO** (UNIVERSITY OF EAST ANGLIA), Ricardo Malagueño (University of East Anglia), **ROGÉRIO LUNKES** (FEDERAL UNIVERSITY OF SANTA CATARINA)

Managerial ability, Diversification, and Firm value  
**Kyeongmin Kim** (Korea University), Jinbae Kim (Korea University)

Contract rigidity and limited attention on earnings timeliness  
**YUTARO MURAKAMI** (KEIO UNIVERSITY), SATOSHI TAGUCHI (Doshisha University), Atsushi Shiiba (Osaka University), Kazunori Miwa (Osaka University)

Cynicism and performance pressure among academics  
**KIRSI-MARI KALLIO** (TURKU SCHOOL OF ECONOMICS), Tomi Kallio (University of Vaasa), Janne TIENARI (HANKEN), Aki Lehtivuori (University of Turku), Elin Funck (Lund University)

Sustainability Integration and Managerial Decision-Making: The Importance of Levers of Control

Combinations

**Alisa Sophie Bach** (WHU Otto Beisheim School of Management), Daniel Schaupp (WHU - Otto Beisheim School of Management), Utz Schaeffer (WHU - Otto Beisheim School of Management)

**MA\_RF08 Research Forum May 26, 09:30 AM 11:00 AM**

Historiahuone, U137a, First floor

**Session Chair:** Sophie Maussen (Ghent University),

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The Use of Relative Performance Evaluation in Firms with Weak Internal Controls

**Sebastian Kuhn** (Ludwig-Maximilian University of Munich)

Analyst Followings, Group Affiliation, and Cost Stickiness: Evidence from Korea

**YOUNGJIN KIM** (HAWAII PACIFIC UNIVERSITY), Kyoungwon Mo (Chung-Ang University), Kyunbeom Jeong (Hansung University), Kyung Jin Park (Myongji University)

The Impact of Operating Risk Information on Project Selection Decisions

**Gianluca F. Delfino** (IE University)

The Fit Dilemma of Performance Management Systems: An Empirical Analysis of Managers' Practical Understanding vs. Theoretical Conceptualizations

**NICOLE STELLER** (WITTEN/ HERDECKE UNIVERSITY)

Firm-level Climate Change Exposure and Cost Structure

**Natalie Kim** (Instituto de Empresa), Taejin Jung (IE University), Sohee Park (Seoul National University), Sera Choi (Korea National Open University)

**PSNP\_PSD02 Parallel Session with Discussant May 26, 09:30 AM 11:00 AM**

U356, Third floor

**Session Chair:** GAIL SHEPPARD (MAYNOOTH UNIVERSITY SCHOOL OF BUSINESS), **Discussant 1:** DANIELA SORRENTINO (UNIVERSITY OF SIENA), **Discussant 2:** ANGELA GORE (GEORGE WASHINGTON UNIVERSITY)

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Co-producing User Voices: Making up accounts of experiences of vulnerable service users

**FINIA KUHLMANN** (LSE, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE), Andrea Mennicken (London School of Economics), Peter Miller (London School of Economics), Peter Miller (London School of Economics)

Spending decisions and Regulatory Financial Targets in Public Healthcare Organizations

**RUIJIA ZHAN** (UNIVERSITY COLLEGE LONDON), lei tao (university of reading), margaret greenwood (university of bath)

**SEE\_PS11 Parallel Session May 26, 09:30 AM 11:00 AM**

U250a, Second floor

**Session Chair:** Elizabeth Demers (University of Waterloo),

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Authoritarian neoliberalism and asylum seekers: The silencing of accounting and accountability in offshore detention centres

**Erin Twyford** (UNIVERSITY OF WOLLONGONG), SENDIRELLA GEORGE (VICTORIA UNIVERSITY OF WELLINGTON), Farzana Tanima (University of Wollongong)

The consideration of diversity in the accounting literature: A systematic literature review

**ALESSANDRO GHIO** (LAVAL UNIVERSITY), ZEILA OCCHIPINTI (UNIVERSITY OF PISA), Roberto Verona (University of Pisa)

Corporate social responsibility initiatives: The vulnerability of communities to exploitation and marginalisation

**SHARIF KHALID** (THE UNIVERSITY OF SHEFFIELD), Chinyere Uche (University of Bristol)

**SEE\_PSD07 Parallel Session with Discussant May 26, 09:30 AM 11:00 AM**

U1, First floor

**Session Chair:** Florian Habermann (Catholic University of Eichstatt-Ingolstadt), **Discussant 1:** Oana Apostol (Tampere University), **Discussant 2:** MATTI SKOOG (ABO AKADEMI UNIVERSITY)

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Accounting for 'fair wage' and bending the rule: evidence from fair trade producers' organisations

**HOMAIRA SEMEEN** (QUEEN MARY, UNIVERSITY OF LONDON), Muhammad Azizul Islam (University of Aberdeen)

Becoming comfortable with accounting: A field study on steering the sustainability performance

**JOHANNES PAULEIKHOFF** (WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT), Lukas Loehlein (WHU - Otto Beisheim School of Management), Utz Schaeffer (WHU - Otto Beisheim School of Management)

**SEE\_PSD08 Parallel Session with Discussant May 26, 09:30 AM 11:00 AM**

U6, First floor

**Session Chair:** THERESIA HARRER (HANKEN SCHOOL OF ECONOMICS), **Discussant 1:** Paul Klumpes (Aalborg University), **Discussant 2:** Svenja Dube (Fordham University)

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Corruption, Reputational Damage, and Corporate Foreign Philanthropic Giving

JINGRAN ZHAO (THE HONG KONG POLYTECHNIC UNIVERSITY), **Danlei Yu** (The Hong Kong Polytechnic University)

Corporate social responsibility framework adoption and information asymmetries

**ANDREAS ALTENDORFER** (UNIVERSITY OF BAMBERG), Brigitte Eierle (University of Bamberg),  
Stephan Küster (Freie Universität Berlin)

**SEE\_RF07 Research Forum May 26, 09:30 AM 11:00 AM**

U402, Fourth floor

**Session Chair:** TIMO HEIKKILÄ (TAMPERE UNIVERSITY),

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Voluntary sustainability reporting assurance in the European Union before the advent of the Corporate Sustainability Reporting Directive: insights from analyses at the country- and firm-level

**Pawel Zieniuk** (Cracow University of Economics), Joanna Krasodomska (Krakow University of Economics), Ewelina Zarzycka (Lodz University)

A Systematic Literature Review of the role of accounting for the sustainability impacts of Megaprojects

**Laura Corazza** (University of Torino), Dario Cottafava (Department of Management, University of Turin), Daniel Torchia (Department of Management, University of Turin), Zahra Esfandabadi (University of Torino)

Stakeholder engagement and sustainability materiality: a circular perspective

Melchior Gromis Di Trana (University of Turin), Simona Fiandrino (Department of Management, University of Turin), **Alberto Tonelli** (University of Turin), Alain Devalle (Department of Economic Social Mathematical and Statistical Sciences, University of Turin), Fabrizio Bava (University of Turin)

Deterring Collusive Reporting: Countering Materialism with Organizational Commitment

**JOSHUA CIESLEWICZ** (UTAH VALLEY UNIVERSITY)

The Role of Long-Term Institutional Ownership in Sustainability Report Assurance: Global evidence

**KHOLOD ALSAHALI** (jubail industrial college), Abdulaziz Alomran (King Faisal University)

**SEE\_RF08 Research Forum May 26, 09:30 AM 11:00 AM**

U411, Fourth floor

**Session Chair:** MICHELLE RODRIGUE (LAVAL UNIVERSITY),

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ACCOUNTING FOR 'ESG' UNDER DISRUPTIONS: A SYSTEMATIC LITERATURE NETWORK ANALYSIS

**Michael Murgolo** (LIUC - Cattaneo University), Patrizia Tettamanzi (LIUC, Cattaneo University-castellanza), Maurizio Comoli (University of Eastern Piedmont)

Coercive factors and water disclosure among high profile companies in Southeast Asia

Egadia Birru Rakaitadewa (Universitas Islam Indonesia), **FITRA ROMAN CAHAYA** (UNIVERSITY OF ESSEX), Corina Joseph (Universiti Teknologi MARA)

Real Effects of Higher Enforcement of Water Reporting  
**Raphael Tietmeyer** (Hamburg University)

Towards the Natural Environment Agency Theory (NEAT)  
Amama Shaukat (Brunel University), Rajesh Tharyan (Northumbria University), **Grzegorz Trojanowski** (University of Exeter)

Impression management strategies in sustainability reports: analysis of water performance disclosure of Latin America companies  
**CARMEN CORREA** (UNIVERSITY PABLO DE OLAVIDE, SEVILLE), Maria Garcia Benau (University of Valencia), César Beltrán Torres (Universidad Externado de Colombia - UEC)

**FR\_PS01 Parallel Session May 26, 11:30 AM 01:00 PM**

U119, First floor

**Session Chair:** Aurelius Aaron (The Hong Kong Polytechnic University),

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Fair Value Losses and Systemic Risk during the Financial Crisis

**Sangwon LEE** (CY Cergy Paris Université), Andréas Heinen (CY Cergy Paris Université)

Does asset redeployability influence voluntary disclosure? A bank monitoring hypothesis  
CHARLES HSU (THE HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY), **Ruichao Zhu** (The Hong Kong University of Science and Technology)

The Real Effects of the IFRS 9 Transition on Non-Performing Loan Sales

**MADLINE KALISTA** (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS), Zoltan Novotny-Farkas (Vienna University of Economics and Business)

**FR\_PS13 Parallel Session May 26, 11:30 AM 01:00 PM**

U264, Second floor

**Session Chair:** Millicent Chang (University of Wollongong),

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Context matters: The role of fair value footnote narratives

**Dimitris Kanelis** (Lancaster University), Argyro Panaretou (Lancaster University), Catherine Shakespeare (University of Michigan)

Real Effects of Measuring and Reporting Unrealized Fair Value Gains

**Felix Niggemann** (University of Zurich), Robert Goex (University of Zurich), Ulrich Schaefer (University of Zürich), VERENA BRAUN (UNIVERSITY OF ZURICH)

Fair Value of Earnouts: Valuation Uncertainty or Cookie Jar Reserve?

ANDREW FERGUSON (UNIVERSITY OF TECHNOLOGY SYDNEY), CECILIA HU (DEAKIN



UNIVERSITY), **Peter Lam** (University of Technology Sydney)

**FR\_PS14 Parallel Session May 26, 11:30 AM 01:00 PM**

U261, Second floor

**Session Chair:** Jaana Kettunen (Hanken School of Economics),

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Why Firms Discontinue with the Direct Method for Disclosing Cash Flows from Operating Activities

**CHUAN YU** (THE UNIVERSITY OF SYDNEY)

Dividends, Trust, and Firm Value

**MARTIN KAPONS** (University of Amsterdam), Peter Kelly (University of Notre Dame), **ROBERT STOUMBOS** (ESSEC BUSINESS SCHOOL), Rafael Zambrana (University of Notre Dame)

Are accruals actually less persistent than cash flows?

Andre Aroldo Freitas de Moura (FGV-EAESP), **Fabio Motoki** (UNIVERSITY OF EAST ANGLIA), Rafaela Pinho (Fucape Business School), Joseph Gerakos (Dartmouth College)

**FR\_PS15 Parallel Session May 26, 11:30 AM 01:00 PM**

U250a, Second floor

**Session Chair:** Jie Cui (FRANKFURT SCHOOL OF FINANCE & MANAGEMENT),

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Financial Information and Firm Heterogeneity

**Patricia Breuer** (University of Mannheim)

Does Financial Statement Presentation Order in 10-K Filings Matter?

**James Hansen** (Weber State University), STEVEN CRAWFORD (UNIVERSITY OF HOUSTON), RICHARD PRICE (University of Oklahoma), Kevin Nelson (Texas A&M University - Central Texas)

Ten years of integrated reporting research in financial markets: what do we know and what do we need to know?

**RUBEN PEIXINHO** (UNIVERSITY OF THE ALGARVE), INNA PAIVA (Instituto Universitário de Lisboa (ISCTE-IUL), Business Research Unit (BRU-IUL), Lisboa, Portugal), MIGUEL Luzia (UNIVERSITY OF THE ALGARVE)

**FR\_PSD10 Parallel Session with Discussant May 26, 11:30 AM 01:00 PM**

U1, First floor

**Session Chair:** DI GUO (HONG KONG BAPTIST UNIVERSITY), **Discussant 1:** Anya Kleymenova (Board of Governors of the Federal Reserve System), **Discussant 2:** Ruby Brownen-Trinh (University of Bristol)

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TruPS, I Did It Again: The Impact of Fair Value Circuit Breakers on Banks' Impairment and Trading Decisions

**Zoltan Novotny-Farkas** (Vienna University of Economics and Business), Ferdinand Elfers (Erasmus University Rotterdam), Igor Goncharov (Lancaster University)

Current Expected Credit Losses (CECL) Standard and Banks' Information Production

**Anya Kleymenova** (Board of Governors of the Federal Reserve System), Sehwa Kim (Columbia Business School), Seil Kim (Baruch College, CUNY), Rongchen Li (Columbia University)

**FR\_PSD11 Parallel Session with Discussant May 26, 11:30 AM 01:00 PM**

U5, First floor

**Session Chair:** ELSA MARIA JULIANI (INSEAD), **Discussant 1:** Jihun Bae (Erasmus University Rotterdam, ERIM), **Discussant 2:** WEI JIANG (THE UNIVERSITY OF MANCHESTER)

How do Peer Competitive Threats Shape Managerial Behavior? Evidence from Common Customers and Real Activities Manipulation

PENG-CHIA CHIU (CHINESE UNIVERSITY OF HONG KONG, SHENZHEN), Timothy Haight (Loyola Marymount University), Lili Jiu (Xi'an Jiaotong-Liverpool University), **PO-HSIANG YU** (NATIONAL CHUNG HSING UNIVERSITY)

MD&A Similarity with Local Industry Peers

RICHARD PRICE (University of Oklahoma), Yan Sun (Saint Louis University), **Sijing Wei** (CREIGHTON UNIVERSITY), Yiding Wang (University of Houston Downtown)

**FR\_PSD12 Parallel Session with Discussant May 26, 11:30 AM 01:00 PM**

U8, Second floor

**Session Chair:** Joe (Joonghi) Cho (University of Bristol), **Discussant 1:** Francesco Grossetti (Bocconi University), **Discussant 2:** Joe (Joonghi) Cho (University of Bristol)

Contemporary Challenges and Demands in Accounting Policymaking: Evidence from IFRS 15 and ASC 606

**GIANNIS LESSIS** (ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS), Nikolaos Karampinis (Athens University of Economics and Business)

Moving towards Principles-Based Accounting Standards: The Impact of the New Revenue Standard on the Quality of Accrual Accounting

**HUIYU HE** (SINGAPORE MANAGEMENT UNIVERSITY)

**FR\_PSD13 Parallel Session with Discussant May 26, 11:30 AM 01:00 PM**

U356, Third floor

**Session Chair:** Jeroen Koenraadt (London School of Economics), **Discussant 1:** DIRK BEERBAUM

(AALTO UNIVERSITY SCHOOL OF BUSINESS), **Discussant 2:** HENRY JARVA (HANKEN SCHOOL OF ECONOMICS)

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Accounting Informativeness During Times of Heightened Global Uncertainty: Evidence from the COVID-19 Pandemic

**Michele Fabrizi** (University of Padova), Elisabetta Ipino (Seattle University), Federico Longhin (University of Padova), Antonio Parbonetti (University of Padova)

Does Corporate Diversification Mitigate the Firm-Level Effects of Macroeconomic Uncertainty?

**Peter Joos** (INSEAD), Cai Chen (INSEAD), Oliver Binz (INSEAD)

**FR\_RF10 Research Forum May 26, 11:30 AM 01:00 PM**

U411, Fourth floor

**Session Chair:** WENTAO MA (THE AUSTRALIAN NATIONAL UNIVERSITY),

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IFRS 9 Adoption and Analysts' Earnings Forecast Accuracy: Evidence from Europe

**Daniel Taylor** (IAE Clermont-Ferrand), Francois Aubert (Clermont Auvergne University)

Fair Value Accounting for Equity Securities: Does Gain Realization Matter for Investment Decisions?

Jannis Bischof (University of Mannheim), Holger Daske (University of Mannheim), **CLEMENS LAUER** (UNIVERSITY OF MANNHEIM)

Management Forecasts and Employee Mental Health

**MAKOTO KUROKI** (YOKOHAMA CITY UNIVERSITY), Yuki Ohta (Shizuoka Sangyo University)

Can Accounting Regulation Strengthen Resilience? The Impact of IFRS 9 Adoption on Loan Loss Provisioning and Bank Behavior

**Michael Mies** (University of Siegen), Michael Menk (University of Applied Sciences for Public Administration in Bavaria)

Financial Dissemination and Employee Satisfaction: Evidence from Corporate Layoffs

**SIETSE OOSTRA** (TILBURG UNIVERSITY), Christoph Sextroh (Tilburg University)

**FR\_RF11 Research Forum May 26, 11:30 AM 01:00 PM**

Historiahuone, U137a, First floor

**Session Chair:** Naser Makarem (University of Aberdeen),

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Non-GAAP reporting via Twitter

Kris Allee (University of Arkansas), Tami Dinh (University of St Gallen), **Jamie Johnston** (University of St. Gallen), Arthur Stenzel (University of St. Gallen)

The Quantity of Non-GAAP Metrics Used in Quarterly Earnings Releases: A Study on the Determinants  
Li Yao (Concordia University), **Hui Fan** (Concordia University)

Outlook of Voluntary Disclosure in Social Media

**ARTHUR CAMARGO** (UNIVERSITY OF BRASILIA - UNB), José Dantas (Universidade de Brasília)

The Interplay between International Financial Reporting and Local Disclosure Rule: Evidence from Oil and Gas companies

**ZEPING PAN** (STOCKHOLM SCHOOL OF ECONOMICS), Niclas Hellman (Stockholm School of Economics), Mariya Ivanova (Stockholm School of Economics)

STAKEHOLDERS' PARTICIPATION ON THE IASB BUSINESS COMBINATIONS UNDER COMMON CONTROL PROJECT: THE USE OF COMMENT LETTERS

**ANA LOPES** (INSTITUTO UNIVERSITÁRIO DE LISBOA (ISCTE-IUL), LISBON, PORTUGAL), Inês Macedo (Instituto Universitário de Lisboa (ISCTE-IUL))

**FR\_RF12 Research Forum May 26, 11:30 AM 01:00 PM**

U413a, Fourth floor

**Session Chair:** Louis Mangeney (IESEG School of Management),

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Sentiment of Corporate Social Responsibility Reports and Firm Performance: A Deep Learning Approach  
Meng-Feng Yen (National Cheng Kung University), **YU-LIN HSU** (UNIVERSITY OF STRATHCLYDE, STRATHCLYDE BUSINESS SCHOOL), Ying-Lin Hsu (National Chung Hsing University), Jie-Ren Zheng (National Chung Hsing University)

What causes investors' misevaluation? Evidence from a post-merger underperformance anomaly  
**YOSHIAKI AMANO** (KYOTO UNIVERSITY)

Bankruptcy Prediction Using Machine Learning Models with the Text-based Communicative Value of Annual Reports

**TSUNG-KANG CHEN** (NATIONAL YANG MING CHIAO TUNG UNIVERSITY), Hsien-Hsing Liao (National Taiwan University), Geng-Dao Chen (National Yang Ming Chiao Tung University), Wei-Han Kang (National Yang Ming Chiao Tung University), Yu-Chun Lin (National Yang Ming Chiao Tung University)

Do forwarding-looking statements in annual report play a manipulative role or information supplemental role? The case of financial constraints

**Tingting Liu** (Xi'an Jiaotong University), Junrui Zhang (School of Management, Xi'an Jiaotong University), Zeyong Cao (Xi'an Jiaotong University)

Is goodwill an asset? Value relevance of the purchase method under US GAAP

Franck Missonier-Piera (Professeur, Université de Fribourg), **Antoinette Esposito-Cano** (University of Fribourg)

**FR\_RF13 Research Forum May 26, 11:30 AM 01:00 PM**

U414b, Fourth floor

**Session Chair:** Kevin McMeeking (Brunel University),

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What Comprehensive Income Disclosure Brings to Bank Risk-taking? Evidence from China

**Yang Su** (Xi'an Jiaotong University), Junrui Zhang (School of Management, Xi'an Jiaotong University), Hong Zhao (School of management, Xi'an Jiaotong University), Mingming Zhou (Lubin School of Business, Pace University)

Theory of Reasoned Goal Pursuit: a new look at whistleblower and forensic knowledge

Jonatas Sallaberry (Federal University of Paraná), **Isabel Martinez-Conesa** (Murcia University), LEONARDO FLACH (FEDERAL UNIVERSITY OF SANTA CATARINA)

Preventing shadow banking and regulatory capital arbitrage through accounting regulation

**CLEBER KIYAM** (UNIVERSITY OF PORTO), Carlos Alves (Faculdade de Economia da Universidade do Porto), José Moreira (University of Porto)

Calm in the Midst of a Storm: Financial Reporting Quality, Political Uncertainty, and Bank Debt

Tania El Kallab (Lebanese American University), Gerald Lobo (University of Houston – Bauer College of Business), **Vlad-Andrei Porumb** (University of Manchester), SIMONA RUSANESCU (UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS)

Disclosure of Share Price Volatility Risk

**YUEN-KIT CHAU** (THE CHINESE UNIVERSITY OF HONG KONG), Taoyu Long (Chinese University of Hong Kong)

**GV\_PS05 Parallel Session May 26, 11:30 AM 01:00 PM**

U358, Third floor

**Session Chair:** Ruth Lynch (Kemmy Business School, University of Limerick),

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Risk appetite, innovativeness, and digitalization: The impact of institutional logics on the risk perception of accounting firms

Daniela Argento (Kristianstad University), OLIVER HENK (NORD UNIVERSITY BUSINESS SCHOOL), **Anatoli Bourmistrov** (Nord University Business School)

Stakeholder perceptions of risk in the context of corporate reporting

**Mahmoud Marzouk** (University of Leicester), Shraddha Verma (The Open University), Philip Linsley (University of York)

Systematicity of Literature Reviews in Accounting Research

**JAN KINNERT** (UNIVERSITY OF SIEGEN)

**GV\_PS13 Parallel Session May 26, 11:30 AM 01:00 PM**

U406a, Fourth floor

**Session Chair:** ANH THU NGHIEM (FOREIGN TRADE UNIVERSITY),

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Analysis from the environmental factors of delivery forms: An study of water supply service

**Emilio Jose De La Higuera Molina** (University of Granada), Cristina Maria Campos-Alba (University of Granada), José Luis Zafra-Gómez (University of Granada), Germán López-Pérez (University of Granada)

The Role of Employees in Fraud Detection: Evidence from Glassdoor Online Employee Reviews

**SHIHENG WANG** (THE HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY), YUE ZHENG (THE HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY)

Real disciplinary effects of external regulatory monitoring: firms' responses to complaint investigations in aged care

Jiali Lin (University of Technology Sydney), **Nicole Sutton** (UTS), DAVID BROWN (UNIVERSITY OF TECHNOLOGY SYDNEY)

**GV\_PS14 Parallel Session May 26, 11:30 AM 01:00 PM**

U262, Second floor

**Session Chair:** EDWARD SUL (GEORGE WASHINGTON UNIVERSITY),

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Power Distance Culture and Internal Information Asymmetry

Ni Yingzhao (Shenzhen University), Donghui Li (Shenzhen University), **Lu Xing** (University of Glasgow)

Politics of Corporate Political Responsibility: A Triangular Perspective

**HESHAM ALI** (NOTTINGHAM UNIVERSITY BUSINESS SCHOOL), Emmanuel Adegbite (University of Nottingham), Tam Nguyen (Nottingham University Business School)

Crisis as a Catalyst for Change of Risk Managers' Tasks and Competences? – A Comparative-static Analysis of Job Offers from a Dynamic Capabilities Perspective

**Ute Vanini** (Kiel University of Applied Science), Robert Rieg (Aalen University)

**GV\_PS15 Parallel Session May 26, 11:30 AM 01:00 PM**

U121a, First floor

**Session Chair:** Antonio B. Vazquez (Stockholm School of Economics),

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Directors with foreign experience and employee protection

**Chunyu Zu** (RENMIN UNIVERSITY OF CHINA)

Busy Directors and Firm Life Cycle

Sakina Poonawala (London Metropolitan University), **Neerav Nagar** (Indian Institute of Management Ahmedabad)

**GV\_PSD10 Parallel Session with Discussant May 26, 11:30 AM 01:00 PM**

U3, First floor

**Session Chair:** Albert Mensah (HEC Paris), **Discussant 1:** George Voulgaris (University of Manchester), **Discussant 2:** Niklas Meyer (WHU - Otto Beisheim School of Management)

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How deep is your bath? Cross-country differences in earnings management following CEO turnovers  
Martin Glaum (WHU - Otto Beisheim School of Management), Wayne Landsman (University of North Carolina at Chapel Hill), **Niklas Meyer** (WHU - Otto Beisheim School of Management)

How Much Do Crises Reveal About CEO Ability? Evidence From CEO Turnover

**Peter Schaefer** (Technical University of Munich)

**GV\_PSD11 Parallel Session with Discussant May 26, 11:30 AM 01:00 PM**

U6, First floor

**Session Chair:** Antti Miihkinen (Turku School of Economics, University of Turku), **Discussant 1:** CLAUDIA FRIENNA (UNIVERSITY OF CATANIA), **Discussant 2:** GEORGIOS LOUKOPOULOS (UNIVERSITY OF STRATHCLYDE, STRATHCLYDE BUSINESS SCHOOL)

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More Disclosure, Fewer Outside Opportunities? Accelerated Patent Disclosure and Market for Managerial Human Capital

**FAN WU** (FRANKFURT SCHOOL OF FINANCE & MANAGEMENT)

Within-firm Pay Inequality and Firm Performance

**Antonio De Vito** (IE Business School, IE University), Juan-Pedro Gomez (IE Business School, IE University)

**GV\_PSD12 Parallel Session with Discussant May 26, 11:30 AM 01:00 PM**

U9, Second floor

**Session Chair:** WEI SHI (DEAKIN UNIVERSITY), **Discussant 1:** DIANA SSEKIBOBO (School of Business, MAKERERE UNIVERSITY KAMPALA), **Discussant 2:** SERENA WU (TRINITY WESTERN UNIVERSITY)

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Does the interaction of power distance and fairness perception decrease corporate frauds? An experimental study on mutual monitoring  
YUSUKE SAWADA (DOSHISHA UNIVERSITY), YOSHITAKA HIROSE (Osaka Metropolitan University), **SATOSHI TAGUCHI** (Doshisha University)

Industry Expert Analysts and KPI Forecast

**WANLI ZHAO** (BOCCONI UNIVERSITY), Roberto Vincenzi (Bocconi University)

**MA\_PS09 Parallel Session May 26, 11:30 AM 01:00 PM**

U410b, Fourth floor

**Session Chair:** MELISSA MARTIN (UNIVERSITY OF ILLINOIS AT CHICAGO),

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Uncontrollable events, incentive design, and managerial myopia: evidence from the COVID-19 setting  
Ariela Caglio (Bocconi University), Angelo Ditillo (Bocconi University), **Michele Fumagalli** (Bocconi University)

The Effects of Compensation Contracts and Process Accountability on Employee Adaptability

**MARTE ABTS** (KU LEUVEN), SABRA KHAJEHNEJAD (KU LEUVEN), Martine Cools (KU Leuven),  
Alexandra Van den Abbeele (KU Leuven)

Organizational Resilience in the COVID-19 Pandemic – An Empirical Investigation of Antecedents and Effects

Julia Eichholz (Ruhr University Bochum), NICOLE HOFFMANN (POTSDAM UNIVERSITY), **Anja Schwering** (University of Hohenheim)

**MA\_PS12 Parallel Session May 26, 11:30 AM 01:00 PM**

U405a, Fourth floor

**Session Chair:** HOA HO (LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH),

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The double-edged sword of digitalization for management accounting: an analysis of management accountants' role stress in the digital age

**ALEXANDER VAN SLOOTEN** (UNIVERSITY OF GRONINGEN), Sebastian Firk (University of Groningen), Paula Van Veen-Dirks (University of Groningen)

Management Accounting Skills - Measurement and Performance Implications

**FLORIAN RESTER** (WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT), Marko Reimer (WHU Otto Beisheim School of Management), Daniel Schaupp (WHU - Otto Beisheim School of Management)

**MA\_PS14 Parallel Session May 26, 11:30 AM 01:00 PM**

U259, Second floor

**Session Chair:** Tobias Johansson-Berg (Malardalen University),

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Intrafirm Knowledge Flows: The Impact of Knowledge Sourcing and Status Motives on Managers' Knowledge Transfer Decisions



**ANIL KSHATRIYA** (UNIVERSITY OF AMSTERDAM)

The effect of enabling controls on learning-by-doing

**YUELONG (FRANK) MA** (KU LEUVEN), Stijn Masschelein (The University of Western Australia)

Effects of Decentralized Consensus and Smart Contracts on Budget Slack

**Yasheng Chen** (Xiamen University), Yuhong Tu (School of Management, Xiamen University), Ling Hu (School of Management, Xiamen University)

**MA\_PSD06 Parallel Session with Discussant May 26, 11:30 AM 01:00 PM**

U7, First floor

**Session Chair:** LILI-ANNE KIHN (TAMPERE UNIVERSITY), **Discussant 1:** Mark Anderson (University of Calgary), **Discussant 2:** Christian Huber (Copenhagen Business School)

Environmental management control systems and environmental innovation: Unintended consequences of the EU non-financial reporting directive

**JACOBO GÓMEZ CONDE** (UNIVERSIDAD AUTÓNOMA DE MADRID), Carla Antonini (Autonomous University of Madrid), Mercedes Luque-Vílchez (University of Córdoba)

CEO Regulatory Focus and the Cost of Equity Capital

**KYUNGHWA YU** (NATIONAL CHENGCHI UNIVERSITY)

**MA\_PSD10 Parallel Session with Discussant May 26, 11:30 AM 01:00 PM**

U4, First floor

**Session Chair:** Paulo Roberto Lustosa (University of Brasilia), **Discussant 1:** Sander van Triest (University of Amsterdam), **Discussant 2:** Ulf Diefenbach (Berlin School of Economics and Law)

Managing financial constraints in start-ups: examining the role of intuition and accounting control

**Ricardo Malagueño** (University of East Anglia), ROBERTO GRAÑA (UNIVERSITY OF VIGO), Ernesto Lopez-Valeiras (Universidad de Vigo), Miguel Gonzalez-Loureiro (University of Vigo)

Levers of Control, Entrepreneurial Orientation, and Firm Performance

Chaffik Bakkali (University of Montpellier), **Jonathan Maurice** (Toulouse 1 Capitole University), Jeffrey Covin (University of Wyoming)

**MA\_RF09 Research Forum May 26, 11:30 AM 01:00 PM**

U121b, First floor

**Session Chair:** Dimitrios Ntounis (Athens University of Economics and Business),

Risk management in the COVID-19 crisis: Case study insights from medium-sized family businesses

**JULIA RIEPL** (SALZBURG UNIVERSITY OF APPLIED SCIENCES), Michael Kuttner (Johannes Kepler University/Institute of Management Control & Consulting), Christine Mitter (Salzburg University of Applied Sciences)

The use of accounting information in changing clinical practices

**MARTINE KJENSTAD** (NORWEGIAN UNIVERSITY OF SCIENCE AND TECHNOLOGY), Kari Nyland (NTNU), TROND BJORNENAK (NHH NORWEGIAN SCHOOL OF ECONOMICS), Jakob Liboriussen (Norwegian School of Economics)

Individual versus organizational performance indicators in the performance-based assessment and rewarding. A case study on job effort, motivation and performance effects.

**Jaroslav Wagner** (Prague University of Economics and Business), Katerina Knorova (Prague University of Economics and Business)

THE TRIALS OF STRENGTH BETWEEN ACCOUNTING AND ECONOMICS – MAKING THE DANISH UNIVERSITIES' PRODUCTIVITY MEASURABLE

**Thomas Skinnerup** (Department of Accounting, Copenhagen Business School), Peter Skaerbaek (CBS), Kjell Tryggestad (Inland School of Business and Social Sciences Department of Business Administration)

Performance target as an anchor control practice during extreme situations

**PAUL THAMBAR** (MONASH UNIVERSITY), Ralph Kober (Monash University)

**SEE\_PS12 Parallel Session May 26, 11:30 AM 01:00 PM**

U406b, Fourth floor

**Session Chair:** MICHELE GUIDI (ANCONA UNIVERSITA' POLITECNICA DELLE MARCHE),

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Conflicting or complementary? The influence of politicians' incentives to meet and beat expectations in economic performance on corporate environmental performance

**Tuan Ho** (University of Bristol), Edward Lee (Alliance Manchester Business School), Bailu Liu (East China Normal University), Haijie Huang (East China Normal University)

Emerging strategic issues and novel skills acquisition: A learning-by-hiring perspective

Alexander Bassen (Hamburg University), **NIKLAS GRAUMANN** (HAMBURG UNIVERSITY), Kerstin Lopatta (Hamburg University), THOMAS TAMMEN (HAMBURG UNIVERSITY), SEBASTIAN TIDEMAN (SYRACUSE UNIVERSITY)

Why Do Investment Companies Abandon Sustainability?

**Yuxia (Sarine) Zou** (UNIVERSITY OF CAMBRIDGE / JUDGE BUSINESS SCHOOL)

**SEE\_PS13 Parallel Session May 26, 11:30 AM 01:00 PM**

U401, Fourth floor

**Session Chair:** Maryna Gulenko (Paderborn university),

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Measuring the circular economy in cities: the construction of impact assessment indicators

**Cristiana Parisi** (Copenhagen Business School)

New things are allocated to the people able to have the job done": The role of accountants in the operationalization of non-financial reporting in Romania

**Catalin Albu** (Bucharest University of Economic Studies), Nadia Albu (Bucharest University of Economic Studies), Oana Apostol (Tampere University), Gabriel Jinga (Bucharest University of Economic Studies), Charles Cho (Schulich School of Business, York University)

Influence and behaviour of the new standard setters in the sustainability reporting arena: implications for the Global Reporting Initiative's current position

**Ronita Ram** (University of Reading), Hammed Afolabi (University of Reading), Gunnar Rimmel (Henley Business School)

**SEE\_RF09 Research Forum May 26, 11:30 AM 01:00 PM**

U414a, Fourth floor

**Session Chair:** UJJAL MONDAL (UNIVERSITY OF EAST ANGLIA),

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Unveiling the nature of ESG rating disagreement: An empirical analysis on the effects on the cost of equity capital

Chiara Mio (Ca' Foscari University), Marco Fasan (Ca' Foscari University of Venice, Department of Management), Antonio Costantini (University Ca' Foscari of Venice, Department of Management), **FRANCESCO SCARPA** (UNIVERSITY OF VENICE), Aoife Fitzpatrick (Leibniz-Institute for Financial Research SAFE and Goethe University)

Corporate Digital Responsibility (CDR) in Germany: Background and First Empirical Evidence from DAX 30 Companies in 2020

**UTE MERBECKS** (RHINE-WAAL UNIVERSITY OF APPLIED SCIENCES)

Peer Effects on ESG-Linked Compensation

**CONG WANG** (CARDIFF UNIVERSITY, CARDIFF BUSINESS SCHOOL), Oksana Pryshchepa (Cardiff University), Qingwei Wang (Cardiff Business School), Izidin Kalak (Cardiff Business School)

Corporate Environmental Irresponsibility and Stock Market Reaction: Evidence from Chinese Mergers & Acquisitions

**Nazim Hussain** (University of Groningen), Yasir Shahab (School of Accounting, Xijing University), Tanveer Hussain (University of Essex), Huda Khan (University of Aberdeen), Zaheer Khan (University of Aberdeen)

**SEE\_RF10 Research Forum May 26, 11:30 AM 01:00 PM**

U115a, First floor

**Session Chair:** Christian Ott (EM Strasbourg Business School),

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How Does Reporting on Socially Responsible Sourcing Affect Supply Chain Finance?

**Jeffrey Ng** (The University of Hong Kong), Andy Yeung (The Hong Kong Polytechnic University), JANUS JIAN ZHANG (HONG KONG BAPTIST UNIVERSITY)

Stakeholders Engagement in the Sustainability Reporting: A study of the US and EU Banking Sector

**SOUAD MOUFTY** (DE MONTFORT UNIVERSITY)

Stakeholder Influence and The Financial Effect of Corporate Social Performance

**Ismail El Fassi** (University of Lausanne), Daniel Oyon (HEC Lausanne, Université de Lausanne), Giovanni-Battista Derchi (Ecole Hôtelière de Lausanne)

External pressures for companies with exclusive culture: Evidence on board characteristics, ESG investment and reputational risks

**Encarna Guillamon Saorin** (Carlos III University Madrid), Cristina Grande Herrera (Bayes Business School), Andres Guiral (Yonsei University)

**SEE\_RF11 Research Forum May 26, 11:30 AM 01:00 PM**

U402, Fourth floor

**Session Chair:** Erekle Pirveli (Caucasus University),

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THE RELEVANCE OF INTELLECTUAL CAPITAL IN EUROPEAN FOOTBALL CLUBS: AN EMPIRICAL ANALYSIS

Valentina Minutiello (LIUC - Cattaneo University), Patrizia Tettamanzi (LIUC, Cattaneo University-castellanza), Anna Missaglia (LIUC - Cattaneo University), **Vincenza Vota** (Università Cattaneo (LIUC))

Is two better than one? - Evidence from the two-child policy and corporate social responsibility in China  
Lili Jiu (Xi'an Jiaotong-Liverpool University), Kenny Z. Lin (Lingnan University of Hong Kong), **FANG ZHANG** (HONG KONG BAPTIST UNIVERSITY)

Media Reach and The Market Reaction to Negative ESG Media Stories: Do Industry Affiliation and ESG Performance Matter?

**SIQI LIU** (OPEN UNIVERSITY), Andrew Stark (Alliance Manchester Business School), WEI JIANG (THE UNIVERSITY OF MANCHESTER)

UNDERSTANDING THE RELATIONSHIP BETWEEN ACADEMIC QUALITY OF UNIVERSITIES AND ITS CONTRIBUTION TO THE SUSTAINABLE DEVELOPMENT GOALS

**Nicolas Gambetta** (Universidad ORT Uruguay), Laura Sierra Garcia (University Pablo De Olavide, Seville), Maria Garcia Benau (University of Valencia), Fernando Azcarate-Llanes (Universidad Pablo de Olavide)

GREEN INNOVATION AND FINANCIAL PERFORMANCE. EMPIRICAL EVIDENCE FROM EU  
CONTEXT

Rosalinda Santonastaso (University of Campania "Luigi Vanvitelli" - Department of Economics), Raffaella Casciello (University of Naples Federico II), Martina Prisco (University of Naples Federico II, Italy - Department of Economics, Management, Institutions), **Iaria Martino** (University of Naples Federico II, Italy - Department of Economics, Management, Institutions)

**AU\_PSD03 Parallel Session with Discussant May 26, 02:30 PM 04:00 PM**

U8, Second floor

**Session Chair:** STAVRIANA HADJIGAVRIEL (CUNEF), **Discussant 1:** Kenneth Reichelt (Louisiana State University), **Discussant 2:** W. Robert Knechel (University of Florida)

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Do high auditor workloads impair audit quality? Evidence from public and private clients  
Mara Cameran (Università Bocconi), Mark DeFond (University of Southern California), **Angela Pettinicchio** (Università Cattolica del Sacro Cuore), Pietro Perotti (University of Bath)

Auditor Stock Ownership, Investment Returns, and Audit Quality

**Henrik Nilsson** (Stockholm School of Economics, Department of Accounting), Ann Vanstraelen (Maastricht University), Jenni Kallunki (University of Oulu, Department of Accounting and Finance)

**FR\_PS16 Parallel Session May 26, 02:30 PM 04:00 PM**

U358, Third floor

**Session Chair:** Aljoša Valentinčič (University of Ljubljana, School of Economics & Business),

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Does New Lease Accounting Standard ASC 842 Affect Bank Loan Pricing?

**YANI LI** (THE HONG KONG POLYTECHNIC UNIVERSITY), **SUNNY SUN** (The Hong Kong Polytechnic University), Qiang Wu (The Hong Kong Polytechnic University), Cheng Zeng (The Hong Kong Polytechnic University)

Labor Costs of Implementing New Accounting Standards

**Luminita Enache** (Calgary University), Rucsandra Moldovan (Concordia University), Zhongwei Huang (Fudan University), Anup Srivastata (University of Calgary)

Pricing and Mispricing of Other Comprehensive Income: Do the Presentation Prominence and Predominance matter?

**Steve Lin** (University of Memphis), Paul Liu (National Cheng Kung University), Mengyu Ma (University of Central Arkansas)

**FR\_PS17 Parallel Session May 26, 02:30 PM 04:00 PM**

U264, Second floor

**Session Chair:** TETIANA PAIENTKO (HOCHSCHULE FÜR TECHNIK UND WIRTSCHAFT BERLIN),

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Accounting employees' geographic dispersion and financial restatements

NIKLAS GRAUMANN (HAMBURG UNIVERSITY), Kerstin Lopatta (Hamburg University), **THOMAS TAMMEN** (HAMBURG UNIVERSITY), SEBASTIAN TIDEMAN (SYRACUSE UNIVERSITY)

Transparency and Attention-driven Retail Investments: Evidence from Robinhood Investors

Zhan Gao (Lancaster University), **JACOB JUSTUS LEIDNER** (UNIVERSITY OF WÜRZBURG), James Myers (University of Tennessee at Knoxville), Linda Myers (University of Tennessee at Knoxville)

Regulatory Attention Across the Supply Chain

**Joseph Han Stice** (Chinese University of Hong Kong)

**FR\_PS18 Parallel Session May 26, 02:30 PM 04:00 PM**

U410b, Fourth floor

**Session Chair:** RIMONA PALAS (COLLEGE OF LAW AND BUSINESS),

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Disentangling the Effects of Reporting Frequency: Evidence from an Eye-Tracking Study

**Ann Tank** (University of Groningen), Tanja Blascheck (University of Stuttgart), Sven Nolte (Radboud University Nijmegen)

Effort Minimizers in Subjective Multi-Attribute Decision Problems: On the Lure of Graphical Information Presentations

**STEFAN DASCHNER** (UNIVERSITY OF PASSAU), Robert Obermaier (University of Passau)

Free Speech, the Right to Petition, and Corporate Innovation

**Paul Griffin** (University of California, Davis), Hyun Hong (University of California, Riverside), Boochun Jung (University of Hawaii at Manoa), Jiwoo Ryou (West Virginia University)

**FR\_PS19 Parallel Session May 26, 02:30 PM 04:00 PM**

U261, Second floor

**Session Chair:** SHAILENDRA PANDIT (UNIVERSITY OF ILLINOIS AT CHICAGO),

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Accounting institutions and the value of corporate political activity

**Christopher Bleibtreu** (BI Norwegian Business School), Akram Khalilov (BI Norwegian Business School), ROLAND KOENIGSGRUBER (SKEMA BUSINESS SCHOOL)

Private Equity Ownership and Earnings Properties – A New Perspective

**ALINE GRAHN** (FREE UNIVERSITY OF BERLIN), Hans Schulze Schwienhorst (Free University of Berlin)

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

**Christine Gertung** (University of Mainz)

**FR\_PS20 Parallel Session May 26, 02:30 PM 04:00 PM**

U262, Second floor

**Session Chair:** Valerio Poti (M. Smurfit School of Business, University College Dublin),

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Keeping Creditors Happy: Evidence from Borrowers' Financial Statement Comparability in the Aftermath of Bank Mergers

SEDA OZ (UNIVERSITY OF WATERLOO), **QI TANG** (GRENOBLE ECOLE DE MANAGEMENT)

Does regulatory cooperation enhance investment efficiency?

**Xiaoqi Chen** (Xiamen University), FangFang Hou (Xiamen University), Jeffrey Ng (The University of Hong Kong), JANUS JIAN ZHANG (HONG KONG BAPTIST UNIVERSITY)

**FR\_PSD06 Parallel Session with Discussant May 26, 02:30 PM 04:00 PM**

U4, First floor

**Session Chair:** Stefano Cascino (LSE), **Discussant 1:** Guoman She (University of Hong Kong), **Discussant 2:** ROBERT RANEY (IESE BUSINESS SCHOOL, UNIVERSITY OF NAVARRA)

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Trading of Emission Allowances and Financial Frictions

**ROBERT RANEY** (IESE BUSINESS SCHOOL, UNIVERSITY OF NAVARRA), Gaizka Ormazabal (IESE)

Government Procurement and Corporate Commitment to Climate Change

Omri Even-Tov (University of California Berkeley), Guoman She (University of Hong Kong), **LYNN LINGHUAN WANG** (THE UNIVERSITY OF HONG KONG), Detian Yang (The University of Hong Kong)

**FR\_PSD14 Parallel Session with Discussant May 26, 02:30 PM 04:00 PM**

U3, First floor

**Session Chair:** ATUL RAI (WICHITA STATE UNIVERSITY), **Discussant 1:** Mansoor Afzali (Hanken School of Economics), **Discussant 2:** Arthur Stenzel (University of St. Gallen)

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Portfolio management to meet or beat earnings expectations

Zhongwen Fan (University of Hong Kong), JIA GUO (THE HONG KONG POLYTECHNIC UNIVERSITY), Jeffrey Ng (The University of Hong Kong), **Xiao Zhang** (The University of Hong Kong)

Economic Consequences of Banks' Use of their Discretion over the Accounting and Regulatory Treatment of Investment Securities

**Minyue Dong** (University of Lausanne, Faculty of Business and Economics (HEC) ), Marc Arnold (University of St. Gallen / Institute of Accounting and Finance (ACA)), ROMAIN OBERSON (LAVAL

UNIVERSITY)

**FR\_PSD15 Parallel Session with Discussant May 26, 02:30 PM 04:00 PM**

U5, First floor

**Session Chair:** VICTOR HUGO SEHN (LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH), **Discussant 1:** FAN WU (FRANKFURT SCHOOL OF FINANCE & MANAGEMENT), **Discussant 2:** SEBASTIAN TIDEMAN (SYRACUSE UNIVERSITY)

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Voluntary Choice of Accounting Standards Under Competing Tax and Capital Market Incentives: Evidence from Sweden

**JAMIL NAJJAR** (STOCKHOLM SCHOOL OF ECONOMICS), Niclas Hellman (Stockholm School of Economics), Milda Tylaite (Stockholm School of Economics)

Investor perceptions of Real and Unreal Bargain Purchase Gains: An Examination of Acquisitions in the Financial Services Industry during the 2008 crisis

**BHARAT SARATH** (RUTGERS UNIVERSITY)

**FR\_PSD16 Parallel Session with Discussant May 26, 02:30 PM 04:00 PM**

U7, First floor

**Session Chair:** Christoph Pelger (University of Passau), **Discussant 1:** RUI GUO (THE CHINESE UNIVERSITY OF HONG KONG), **Discussant 2:** OVEIS MADADIAN (IÉSEG SCHOOL OF MANAGEMENT)

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Presentation and Placement of Narrative Information: Economic Consequences of the Introduction of Strategic Reports

**Petroula Glachtsiou** (Ruhr University Bochum), Devrimi Kaya (Ruhr University Bochum)

Do managers obfuscate bad news in structured financial reports? Evidence from XBRL tag name sentiment

**Andreas Seebeck** (Friedrich Alexander University), Janina Rudolph (FRIEDRICH ALEXANDER UNIVERSITY), Klaus Henselmann (Friedrich Alexander University)

**GV\_PS16 Parallel Session May 26, 02:30 PM 04:00 PM**

U405a, Fourth floor

**Session Chair:** ANGIE WANG (THE CHINESE UNIVERSITY OF HONG KONG),

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Managerial Emotions Analysis in Earnings Conference Calls

**LUISA LANGER** (UNIVERSITY OF MANNHEIM), Dinithi Ranasinghe (University of Otago), Paul Mather (La Trobe University), Daswin De Silva (La Trobe University), Gihan Gamage (La Trobe University)

Compensation Consultants and Performance Targets in CEO Compensation Contracts



**REBECCA BACHMANN** (MACQUARIE UNIVERSITY), Helen Spiropoulos (University of Technology Sydney), Sameera Rasool (University of Technology Sydney)

You Are Being Targeted: Board Interlocks and SEC Comment Letters  
**Yi-Hung Lin** (Monash University), Ting-Chiao Huang (Monash Business School)

**GV\_PS17 Parallel Session May 26, 02:30 PM 04:00 PM**

U406a, Fourth floor

**Session Chair:** Baohua Xin (University of Toronto),

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Appointing Audit Committee Directors

**JUSTIN SHORT** (THE UNIVERSITY OF TENNESSEE AT KNOXVILLE), Lauren Cunningham (University of Tennessee at Knoxville), Josh Hunt (Louisiana Tech University)

Board Diversity and Corporate Propensity to R&D Spending

Muhammad Asad (School of Management, The University of Bradford), **Saeed Akbar** (The University of Bradford), Jing Li (School of Management, The University of Bradford), Syed Zulfiqar Ali Shah (Huddersfield Business School, University of Huddersfield)

Outside board directors' expertise and intellectual capital disclosure

**Sunny Hong** (University of Bradford), Oliver Marnet (Southampton Business School, University of Southampton)

**GV\_PS18 Parallel Session May 26, 02:30 PM 04:00 PM**

U401, Fourth floor

**Session Chair:** Fengzhi Zhu (Universidad Carlos III de Madrid),

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The Clemency and Imprisonment Experience of Chaebol Heads and ESG Performance

**HONGMIN CHUN** (SUNGSHIN WOMEN'S UNIVERSITY), Hoje Jo (Santa Clara University), Hakjoon Song (California State University Dominguez Hills)

How Do Classified Boards Affect Corporate ESG Performance?

**GEORGIOS LOUKOPOULOS** (UNIVERSITY OF STRATHCLYDE, STRATHCLYDE BUSINESS SCHOOL), Lars Hass (University of Strathclyde), Nor Nazimuddin (University of Strathclyde)

What are we meeting for? The emergence of ESG-focused investor meetings

**LARS KNORREN** (TILBURG UNIVERSITY), Christoph Sextroh (Tilburg University), Philip Joos (Tilburg University)

**GV\_PSD13 Parallel Session with Discussant May 26, 02:30 PM 04:00 PM**

U1, First floor

**Session Chair:** SOUAD MOUFTY (DE MONTFORT UNIVERSITY), **Discussant 1:** MARTIN GREGOR (CHARLES UNIVERSITY IN PRAGUE), **Discussant 2:** Mahmoud Elmarzouky (Aston University)

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Judge Financial Holdings and Case Outcomes: Evidence from Judge Financial Disclosures

**Jedson Pinto** (University of Texas at Dallas), Gil Sadka (The University of Texas at Dallas), Tunil Harit (University of Texas at Dallas), Sunil Parupati (University of Texas at Dallas)

Misinformation Regulations: Early Evidence on Corporate Social Media Strategy

**Richard Crowley** (Singapore Management University), YUN LOU (SINGAPORE MANAGEMENT UNIVERSITY), Samuel Tan (Singapore Management University), Liandong Zhang (Singapore Management University)

**GV\_PSD15 Parallel Session with Discussant May 26, 02:30 PM 04:00 PM**

U6, First floor

**Session Chair:** Chunyu Zu (RENMIN UNIVERSITY OF CHINA), **Discussant 1:** Cristina Grande Herrera (Bayes Business School), **Discussant 2:** SUE WRIGHT (UNIVERSITY OF TECHNOLOGY SYDNEY)

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THE "PROXY ADVISOR-BOARD CONFLICT" IN FAMILY FIRMS: WHO DO INVESTORS TRUST MORE?

Cristina Cruz (IE Business school), **Claudia Imperatore** (Bocconi University), Laura Jimenez Fernandez (No)

Using 'mood images' in an annual report to influence shareholder say-on-pay votes

**ZAN LI** (BAYES BUSINESS SCHOOL, CITY, UNIVERSITY OF LONDON), Pawel Bilinski (Bayes Business School), Jay Heon Jung (Bayes Business School)

**MA\_PS15 Parallel Session May 26, 02:30 PM 04:00 PM**

U119, First floor

**Session Chair:** SONIA QUARCHIONI (UNIVERSITY OF PALERMO),

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Measuring performance between market and religion: An analysis of the mediating role of performance measurement in the Iranian petroleum industry

**SIAMAK SOUDANI** (ESCP-EAP EUROPEAN SCHOOL OF MANAGEMENT LONDON)

Translating Strategy Using a Balanced Scorecard: A Mental Models Approach

**Rachael Lewis** (UNSW), Nicole Sutton (UTS), DAVID BROWN (UNIVERSITY OF TECHNOLOGY SYDNEY)

**MA\_PSD11 Parallel Session with Discussant May 26, 02:30 PM 04:00 PM**

U356, Third floor

**Session Chair:** MARC STEFFEN RAPP (UNIVERSITY OF MARBURG), **Discussant 1:** Erik Strauss (Witten/Herdecke University), **Discussant 2:** PAUL THAMBAR (MONASH UNIVERSITY)

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Management Control Change During a Pandemic and Implications on Hybrid Work Models: A Pathways Lens

**Michelle Carr** (University College Cork), Stefan Jooss (University College Cork)

Demand-Driven Feedback: Effects on Evaluations of Performance and Potential

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